

BOARD MEETING DATE: 5/20/2025

ITEM NO: X-c

RECOMMEND THAT the Board reviews the April 2025 Revenue and Expenditure  
Board Report as an informational item only.

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**COLLEGE: NORTH FLORIDA**  
**CURRENT FUNDS UNRESTRICTED, SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND FUND BALANCE**  
**BY GENERAL LEDGER CODE**  
**FOR THE FISCAL YEAR 2024-25**

ACCOUNT TITLE		GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - April 30, 2025
<b>STUDENT TUITION</b>				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$85,273	\$71,596
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$934,800	\$729,757
TUITION	POSTSECONDARY VOCATIONAL	40120	\$217,664	\$338,630
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$106,500	\$221,988
TUITION	DEVELOPMENTAL EDUCATION	40150	\$23,408	\$15,954
<b>SUBTOTAL STUDENT TUITION</b>			<b>\$1,367,645</b>	<b>\$1,377,926</b>
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$29,732	\$23,708
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	\$127,680	\$95,206
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$61,560	\$68,082
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	\$3,195	\$0
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	\$2,280	\$5,016
<b>SUBTOTAL OUT-OF-STATE FEES</b>			<b>\$224,447</b>	<b>\$192,012</b>
<b>SUBTOTAL FCSPF STUDENT FEES</b>			<b>\$1,592,092</b>	<b>\$1,569,938</b>
TUITION - SELF-SUPPORTING		40270	\$2,000	\$247
LABORATORY FEES		40400	\$217,000	\$134,241
APPLICATION FEES		40500	\$10,000	\$10,550
GRADUATION FEES		40600	\$1,700	\$7,605
TRANSCRIPT FEES		40700	\$1,000	\$1,068
TECHNOLOGY FEE		40870	\$75,000	\$74,474
OTHER STUDENT FEES		40900	\$60,000	\$59,521
LATE FEES		40980	\$0	\$0
<b>TOTAL STUDENT FEES</b>			<b>\$1,958,792</b>	<b>\$1,857,644</b>
<b>SUPPORT FROM LOCAL GOVERNMENT</b>				
GRANTS AND CONTRACTS FROM CITIES		41500	\$0	\$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	\$300,000	\$474,287
<b>TOTAL SUPPORT FROM LOCAL GOVERNMENT</b>			<b>\$300,000</b>	<b>\$474,287</b>
<b>STATE SUPPORT</b>				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	\$8,949,938	\$7,458,274
SPECIAL APPROPRIATION - OTHER		42130	\$909,979	\$909,979
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$134,140	\$111,783
DUAL ENROLLMENT		42500	\$0	\$63,824
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	\$200,000	\$0
LOTTERY FUNDS - FCSPF		42610	\$1,656,741	\$1,288,574
<b>TOTAL STATE SUPPORT</b>			<b>\$11,850,798</b>	<b>\$9,832,434</b>
<b>FEDERAL SUPPORT</b>				
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT		43500	\$0	\$0
INDIRECT COST RECOVERED - FEDERAL		43900	\$0	\$0
<b>TOTAL FEDERAL SUPPORT</b>			<b>\$0</b>	<b>\$0</b>

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ACCOUNT TITLE	GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - April 30, 2025
<b>GIFTS, PRIVATE GRANTS AND CONTRACTS</b>			
CASH CONTRIBUTIONS	44100	\$0	\$0
NON-CASH CONTRIBUTIONS	44200	\$0	\$0
<b>TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS</b>		<b>\$0</b>	<b>\$0</b>
<b>SALES AND SERVICES DEPARTMENT</b>			
USE OF COLLEGE FACILITIES	46400	\$35,000	\$35,957
OTHER SALES AND SERVICES	46600	\$0	\$1,813
INTERDEPARTMENTAL SALES	46900	\$0	\$0
<b>TOTAL SALES AND SVCS. DEPT.</b>		<b>\$35,000</b>	<b>\$37,770</b>
<b>OTHER REVENUES</b>			
INTEREST AND DIVIDENDS	48100	\$360,000	\$276,909
FINES AND PENALTIES	48700	\$0	\$460
MISCELLANEOUS REVENUE	48900	\$10,000	\$16,419
<b>TOTAL OTHER REVENUES</b>		<b>\$370,000</b>	<b>\$293,788</b>
<b>NON-REVENUE RECEIPTS</b>			
NON-MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED	49200	\$39,500	\$0
NON-MANDATORY TRANSFERS IN, AUXILIARY FUNDS	49230	\$0	\$10,000
INURANCE RECOVERY	49520	\$283,000	\$0
PRIOR YEAR CORRECTIONS	49600	\$0	\$41,153
<b>TOTAL NON-REVENUE RECEIPTS</b>		<b>\$322,500</b>	<b>\$51,153</b>
<b>GRAND TOTAL REVENUES</b>		<b>\$14,837,090</b>	<b>\$12,547,075</b>
<b>PERSONNEL COSTS</b>			
EXECUTIVE MANAGEMENT	51000	\$334,542	\$283,899
INSTRUCTIONAL MANAGEMENT	51100	\$258,424	\$226,136
INSTITUTIONAL MANAGEMENT	51200	\$309,945	\$258,288
INSTRUCTIONAL	52000	\$1,970,874	\$1,621,910
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$341,700	\$238,366
OTHER PROFESSIONAL	53000	\$2,654,404	\$2,122,376
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$27,500	\$0
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,064,072	\$873,442
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$396,000	\$267,354
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$90,000	\$56,988
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$219,962	\$150,667
EMPLOYEE AWARDS	58500	\$1,000	\$692
SOCIAL SECURITY CONTRIBUTIONS	59100	\$547,778	\$424,375
RETIREMENT CONTRIBUTIONS	59200	\$1,125,706	\$883,503
OTHER BENEFITS - TAXABLE	59509	\$0	\$10,012
INSURANCE BENEFITS	59700	\$1,411,792	\$1,075,301
TUITION BENEFITS & REIMBURSEMENT	59800	\$45,000	\$28,807
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$238,709	\$0
<b>TOTAL PERSONNEL COSTS</b>		<b>\$11,037,408</b>	<b>\$8,522,115</b>

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<b>CURRENT EXPENSES</b>			
TRAVEL	60500	\$192,675	\$72,402
FREIGHT AND POSTAGE	61000	\$15,930	\$11,124
TELECOMMUNICATIONS	61500	\$134,000	\$142,518
PRINTING	62000	\$13,100	\$5,587
REPAIRS AND MAINTENANCE	62500	\$816,500	\$592,945
RENTALS	63000	\$45,000	\$16,730
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$40,105	\$32,700
INSURANCE	63500	\$275,000	\$89,774
UTILITIES	64000	\$667,600	\$476,299
OTHER SERVICES	64500	\$538,277	\$388,209
PROFESSIONAL FEES	65000	\$393,677	\$139,853
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$330,580	\$153,713
DATA SOFTWARE - NON-CAPITALIZED	65700	\$102,007	\$40,478
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$116,650	\$52,860
OTHER MATERIALS AND SUPPLIES	66500	\$35,900	\$1,636
LIBRARY RESOURCES	67000	\$38,230	\$20,477
PURCHASES FOR RESALE	67500	\$5,700	\$551
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$224,587
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$73,422	\$26,803
PRIOR-YEAR CORRECTIONS	69600	\$0	-\$4,794
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$89,052	\$0
<b>TOTAL CURRENT EXPENSES</b>		<b>\$4,273,405</b>	<b>\$2,484,452</b>
<b>CAPITAL OUTLAY</b>			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$63,100	\$25,051
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$177,375	\$89,065
FURNITURE AND EQUIPMENT	71000	\$479,300	\$245,693
BUILDINGS AND FIXED EQUIPMENT	75000	\$12,000	\$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$50,000	\$0
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$781,775</b>	<b>\$359,809</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>\$16,092,588</b>	<b>\$11,366,375</b>
CHANGE IN FUND BALANCE		(1,255,498)	1,180,699
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	6,816,312	6,816,312
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		<b>\$5,560,814</b>	<b>\$7,997,011</b>