	BOARD MEETING DATE: 2/18/2025
	ITEM NO: X-c
RECOMMEND THAT the Board reviews	the January 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

NUMBER ADVANCED & PROFESSIONAL (LIPPERLEVEL - BACCALAUREATE) 40,101 88-5,277 80,105.502 801,53		ACCOUNT TITLE	GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - Jan 31, 2025
NUMBON ADMANCED & PROPESSIONAL (LOVER LEVEL) 40:10 533-8,000 38:05.552	STUDENT TUITION				
NUMBON ADMANCED & PROPESSIONAL (LOVER LEVEL) 40:10 533-8,000 38:05.552					
NUMBER PROSISTECTOR/NORWY VOCATIONAL 40120 \$121.0564 \$231.077					
NUMBER CAMERIC CRETIFICATE AND APPELD TICHNOLOGY DPLOMA 40300 \$310,500 \$310,500 \$310,500 \$310,500 \$31,500 \$3		· · · · · · · · · · · · · · · · · · ·			
NUMBER STATES S					
SUBTOTAL STUDENT TUITION S1,387,645 S1,188,045					
OUT-OF-STATE FEES ADVANCED & PROFESSIONAL (LOWER LEVEL - BACCALAUREATE) 40301 \$20,722 \$17,101 OUT-OF-STATE FEES ADVANCED & PROFESSIONAL (LOWER LEVEL) 40310 \$127,800 \$84,847,847,947,947,947,947,947,947,947,947,947,9	TUITION	DEVELOPMENTAL EDUCATION	40150	\$23,408	\$15,650
OUT-OF-STATE FEES	SUBTOTAL STUDENT TUITION			\$1,367,645	\$1,108,016
OUT-OF-STATE-FEES	OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$29,732	\$17,101
OUT-OF-STATE FEES	OUT-OF-STATE FEES		40310	\$127,680	\$64,512
OUT-OF-STATE FEES CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA 40330 \$3.135 \$3.250 \$5.016		•			
DUTION - STATE FEES DEVELOPMENTAL EDUCATION 40350 \$2,280 \$5,016					
SUBTOTAL FCSPF STUDENT FEES					
TUITION - SELF-SUPPORTING	SUBTOTAL OUT-OF-STATE FEES			\$224,447	\$135,103
LABORATORY FEES 40400 \$217,000 \$100,721 APPLICATION FEES 40500 \$10,000 \$6,800 GRADUATION FEES 40500 \$1,000 \$690 TRANSCRIPT FEES 40700 \$1,000 \$5962 TCHCHOLOGO FEE 40870 \$75,000 \$858,21 OTHER STUDENT FEES 40900 \$60,000 \$47,292 LAIT FEES 40900 \$0 \$0 TOTAL STUDENT FEES \$1,958,792 \$1,458,432 SUPPORT FROM LOCAL GOVERNMENT \$0 \$0 GRANTS AND CONTRACTS FROM CITIES 41500 \$0 \$0 GRANTS AND CONTRACTS FROM LOCAL GOVERNMENT \$300,000 \$255,846 TOTAL SUPPORT FROM LOCAL GOVERNMENT \$300,000 \$265,846 STATE SUPPORT \$300,000 \$265,846 FELORIBLA COLLEGE SYSTEM PROGRAM FUND (FCSPF) 4210 \$8,949,938 \$5,220,778 SPECIAL APPROPRIATION - O'THER 4210 \$8,949,938 \$5,220,778 SPECIAL APPROPRIATION - O'THER 4210 \$0	SUBTOTAL FCSPF STUDENT FEES			\$1,592,092	\$1,243,119
LABORATORY FEES 40400 \$217,000 \$100,721 APPLICATION FEES 40500 \$10,000 \$6,800 GRADUATION FEES 40500 \$1,000 \$690 TRANSCRIPT FEES 40700 \$1,000 \$5962 TCHCHOLOGO FEE 40870 \$75,000 \$858,21 OTHER STUDENT FEES 40900 \$60,000 \$47,292 LAIT FEES 40900 \$0 \$0 TOTAL STUDENT FEES \$1,958,792 \$1,458,432 SUPPORT FROM LOCAL GOVERNMENT \$0 \$0 GRANTS AND CONTRACTS FROM CITIES 41500 \$0 \$0 GRANTS AND CONTRACTS FROM LOCAL GOVERNMENT \$300,000 \$255,846 TOTAL SUPPORT FROM LOCAL GOVERNMENT \$300,000 \$265,846 STATE SUPPORT \$300,000 \$265,846 FELORIBLA COLLEGE SYSTEM PROGRAM FUND (FCSPF) 4210 \$8,949,938 \$5,220,778 SPECIAL APPROPRIATION - O'THER 4210 \$8,949,938 \$5,220,778 SPECIAL APPROPRIATION - O'THER 4210 \$0	THITION SELE SUPPORTING		40270	\$2,000	¢122
APPLICATION FEES 40500 \$10,000 \$6,860 GRADUATION FEES 40600 \$11,000 \$6,860 GRADUATION FEES 40600 \$11,000 \$6932 FECHNOLOGY FEE 40870 \$75,000 \$59,817 OTHER STUDENT FEES 40990 \$80,000 \$47,292 LATE FEES 40980 \$0 \$0 \$0.000 \$47,292 LATE FEES 40980 \$0 \$0.000 \$47,292 LATE FEES 40980 \$0 \$0.000 \$47,292 \$1,458,432 \$1,					
GRADIATION FEES					
TRANSCRIPT FEES					
TECHNOLOGY FEE					
OTHER STUDENT FEES 40900 \$60,000 \$47,292 LATE FEES 40980 \$0 \$0 TOTAL STUDENT FEES \$1,958,792 \$1,458,432 SUPPORT FROM LOCAL GOVERNMENT ***********************************					
LATE FEES					
SUPPORT FROM LOCAL GOVERNMENT					
Section Sect	TOTAL STUDENT FEES			\$1,958,792	\$1,458,432
Section Sect	SUDDODT EDOM LOCAL GOVERNME	NT			
\$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000	SUFFORT FROM LOCAL GOVERNME	NI			
\$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000 \$265,846 \$300,000	GRANTS AND CONTRACTS FROM CIT	TIES	41500	\$0	\$0
STATE SUPPORT					
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF) 42110 \$8,949,938 \$5,220,778	TOTAL SUPPORT FROM LOCAL GOVE	ERNMENT		\$300,000	\$265,846
SPECIAL APPROPRIATION - OTHER 42130 \$909,979 \$660,207 PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF 42150 \$134,140 \$78,248 DUAL ENROLLMENT 42500 \$0 \$30,497 PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS) 42510 \$200,000 \$0 LOTTERY FUNDS - FCSPF 42610 \$1,656,741 \$920,410 TOTAL STATE SUPPORT \$11,850,798 \$6,930,140 FEDERAL SUPPORT 43500 \$0 \$0 GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT 43500 \$0 \$0 INDIRECT COST RECOVERED - FEDERAL 43900 \$0 \$0	STATE SUPPORT				
SPECIAL APPROPRIATION - OTHER 42130 \$909,979 \$660,207 PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF 42150 \$134,140 \$78,248 DUAL ENROLLMENT 42500 \$0 \$30,497 PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS) 42510 \$200,000 \$0 LOTTERY FUNDS - FCSPF 42610 \$1,656,741 \$920,410 TOTAL STATE SUPPORT \$11,850,798 \$6,930,140 FEDERAL SUPPORT 43500 \$0 \$0 GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT 43500 \$0 \$0 INDIRECT COST RECOVERED - FEDERAL 43900 \$0 \$0	ELORIDA COLLEGE SVETEM PROCESA	M FUND (FOODE)	40440	#0.040.000	AE 000 770
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		ואין רטואט (רפאדר)			
DUAL ENROLLMENT		**************************************			
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		UNDING - FCSPF			
LOTTERY FUNDS - FCSPF 42610 \$1,656,741 \$920,410 TOTAL STATE SUPPORT \$11,850,798 \$6,930,140 FEDERAL SUPPORT GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT 43500 \$0 \$0 INDIRECT COST RECOVERED - FEDERAL 43900 \$0 \$0					
TOTAL STATE SUPPORT #\$11,850,798 \$6,930,140 ### FEDERAL SUPPORT GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT ### INDIRECT COST RECOVERED - FEDERAL ### A3900 ### SO ##		ROGRAM (CATEGORICAL APPROPRIATIONS)			
FEDERAL SUPPORT GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT 43500 \$0 INDIRECT COST RECOVERED - FEDERAL 43900 \$0	TOTAL STATE SUPPORT			\$11.850.798	
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT 43500 \$0 INDIRECT COST RECOVERED - FEDERAL 43900 \$0 \$0				,,_,	7-,,210
INDIRECT COST RECOVERED - FEDERAL 43900 \$0 \$0	FEDERAL SUPPORT				
	GRANTS AND CONTRACTS FROM FEL	DERAL GOVERNMENT	43500	\$0	\$0
TOTAL FEDERAL SUPPORT \$0 \$0	INDIRECT COST RECOVERED - FEDE	RAL	43900	\$0	\$0
	TOTAL FEDERAL SUPPORT			\$0	\$0

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 - Jan 31, 2025
GIFTS, PRIVATE GRANTS AND CONTRACTS	EEDOEN CODE	BODOET	2023
CASH CONTRIBUTIONS	44100	\$0	\$0
NON-CASH CONTRIBUTIONS	44200	\$0	\$0
TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS		\$0	\$0
SALES AND SERVICES DEPARTMENT			
USE OF COLLEGE FACILITIES	46400	\$35,000	\$20,444
OTHER SALES AND SERVICES	46600	\$0	\$0
INTERDEPARTMENTAL SALES	46900	\$0	\$0
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$20,444
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$360,000	\$192,417
FINES AND PENALTIES	48700	\$0	\$420
MISCELLANEOUS REVENUE	48900	\$10,000	\$12,781
TOTAL OTHER REVENUES		\$370,000	\$205,619
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NON-REVENUE RECEIPTS			
NON-MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED	49200	\$39,500	\$0
NON-MANDATORY TRANSFERS IN, AUXILIARY FUNDS	49230	\$0	\$0
INURANCE RECOVERY	49520	\$283,000	
TOTAL NON-REVENUE RECEIPTS		\$322,500	\$0
GRAND TOTAL REVENUES		\$14,837,090	\$8,880,481
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$334,542	\$201,303
INSTRUCTIONAL MANAGEMENT	51100	\$258,424	\$163,354
INSTITUTIONAL MANAGEMENT	51200	\$309,945	\$180,801
INSTRUCTIONAL	52000	\$1,970,874	\$1,210,199
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$341,700	\$175,439
OTHER PROFESSIONAL OVERLOAD CURRENTAL	53000	\$2,654,404	\$1,484,226
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL TECHNICAL, CLERICAL, TRADE AND SERVICE	53100 54000	\$27,500 \$1,064,072	\$0 \$620,807
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$020,807
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$396,000	\$166,588
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$91,500	\$35,654
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$219,000	\$87,902
EMPLOYEE AWARDS	58500	\$500	\$610
SOCIAL SECURITY CONTRIBUTIONS	59100	\$547,778	\$296,912
RETIREMENT CONTRIBUTIONS	59200	\$1,125,706	\$620,109
PRESIDENT'S AUTOMOBILE ALLOWANCE INSURANCE BENEFITS	59509 59700	\$0 \$1.411.792	\$7,227 \$585,873
TUITION BENEFITS & REIMBURSEMENT	59700 59800	\$1,411,792 \$45,000	\$585,873 \$27,609
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$240,171	\$27,809
TOTAL PERSONNEL COSTS		\$11,038,908	\$5,864,614
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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

		CURRENT FUNDS - UNRESTRICTED LOWER	CURRENT FUNDS - UNRESTRICTED
	GENERAL	AND UPPER LEVEL -	LOWER AND UPPER LEVEL - Jan 31,
ACCOUNT TITLE	LEDGER CODE	BUDGET	2025
CURRENT EXPENSES			
TRAVEL	60500	\$192,675	\$29,749
FREIGHT AND POSTAGE	61000	\$15,930	\$7,723
TELECOMMUNICATIONS	61500	\$134,000	\$96,556
PRINTING	62000	\$13,100	\$4,892
REPAIRS AND MAINTENANCE	62500	\$816,500	\$494,460
RENTALS	63000	\$44,200	\$8,749
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$40,105	\$21,840
INSURANCE	63500	\$275,000	-\$1,591
UTILITIES	64000	\$667,400	\$336,704
OTHER SERVICES	64500	\$542,477	\$279,326
PROFESSIONAL FEES	65000	\$396,400	\$71,142
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$316,080	\$89,408
DATA SOFTWARE - NON-CAPITALIZED	65700	\$96,410	\$12,771
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$116,650	\$36,005
OTHER MATERIALS AND SUPPLIES	66500	\$35,900	\$1,499
LIBRARY RESOURCES	67000	\$38,230	\$19,431
PURCHASES FOR RESALE	67500	\$5,700	\$551
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$212,291
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$75,296	\$12,433
PRIOR-YEAR CORRECTIONS	69600	\$0	\$499
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$89,052	\$0
TOTAL CURRENT EXPENSES		\$4,261,105	\$1,734,439
CARITAL CUIT AV			
CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$69,600	\$14,870
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$184,175	\$62,502
FURNITURE AND EQUIPMENT	71000	\$466,800	\$233,302
BUILDINGS AND FIXED EQUIPMENT	75000	\$12,000	\$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$50,000	\$0
TOTAL CAPITAL OUTLAY		\$782,575	\$310,674
GRAND TOTAL EXPENDITURES		\$16,082,588	\$7,909,727
OUNTED TOTAL ENTITOTIES		φ10,002,300	φ1,909,727
CHANGE IN FUND BALANCE	_	(1,245,498)	970,754
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	6,816,312	6,816,312
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		\$5,570,814	\$7,787,066