

BOARD MEETING DATE: May 21, 2024

ITEM: X-C

RECOMMEND that the District Board of Trustees for North Florida College reviews the attached item as an informational item only.

ATTORNEY REVIEW STATUS: N/A - Informational Item

COLLEGE: NORTH FLORIDA
CURRENT FUNDS UNRESTRICTED, SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND FUND BALANCE
BY GENERAL LEDGER CODE
FOR THE FISCAL YEAR 2023-24

ACCOUNT TITLE		GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - April 30, 2024
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$69,026	\$89,495
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$758,176	\$809,460
TUITION	POSTSECONDARY VOCATIONAL	40120	\$232,028	\$297,996
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$226,490	\$116,198
TUITION	DEVELOPMENTAL EDUCATION	40150	\$15,960	\$22,179
SUBTOTAL STUDENT TUITION			\$1,301,680	\$1,335,328
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$17,101	\$32,453
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	\$159,144	\$117,032
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$36,480	\$68,172
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	\$21,513	\$0
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	\$7,980	\$3,648
SUBTOTAL OUT-OF-STATE FEES			\$242,218	\$221,305
SUBTOTAL FCSPF STUDENT FEES			\$1,543,898	\$1,556,634
TUITION - SELF-SUPPORTING		40270	\$2,000	\$500
LABORATORY FEES		40400	\$165,000	\$132,225
APPLICATION FEES		40500	\$13,020	\$10,520
TRANSCRIPT FEES		40700	\$0	\$1,189
TECHNOLOGY FEE		40870	\$76,000	\$74,071
OTHER STUDENT FEES		40900	\$62,000	\$57,488
LATE FEES		40980	\$0	\$0
TOTAL STUDENT FEES			\$1,861,918	\$1,832,626
SUPPORT FROM LOCAL GOVERNMENT				
GRANTS AND CONTRACTS FROM CITIES		41500	\$0	\$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	\$230,000	\$478,606
TOTAL SUPPORT FROM LOCAL GOVERNMENT			\$230,000	\$478,606
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	\$8,854,398	\$7,378,657
SPECIAL APPROPRIATION - OTHER		42130	\$1,610,425	\$1,207,818
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$101,236	\$8,437
DUAL ENROLLMENT		42500	\$0	\$126,881
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	\$160,000	\$75,930
LOTTERY FUNDS - FCSPF		42610	\$1,752,281	\$1,362,886
TOTAL STATE SUPPORT			\$12,478,340	\$10,160,609
FEDERAL SUPPORT				
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT		43500	\$0	\$0
INDIRECT COST RECOVERED - FEDERAL		43900	\$0	\$7,499
TOTAL FEDERAL SUPPORT			\$0	\$7,499
GIFTS, PRIVATE GRANTS AND CONTRACTS				
CASH CONTRIBUTIONS		44100	\$0	\$0
NON-CASH CONTRIBUTIONS		44200	\$0	\$0
TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS			\$0	\$0

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SALES AND SERVICES DEPARTMENT			
USE OF COLLEGE FACILITIES	46400	\$45,000	\$38,532
OTHER SALES AND SERVICES	46600	\$500	\$1,745
INTERDEPARTMENTAL SALES	46900	\$0	\$0
TOTAL SALES AND SVCS. DEPT.		\$45,500	\$40,277
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$336,000	\$234,127
FINES AND PENALTIES	48700	\$0	\$155
MISCELLANEOUS REVENUE	48900	\$9,000	\$17,954
TOTAL OTHER REVENUES		\$345,000	\$252,236
NON-REVENUE RECEIPTS			
NON-MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED	49210	\$0	\$0
NON-MANDATORY TRANSFERS IN, AUXILIARY FUNDS	49230	\$44,000	\$0
INURANCE RECOVERY	49520	\$0	\$7,113
TOTAL NON-REVENUE RECEIPTS		\$44,000	\$7,113
GRAND TOTAL REVENUES		\$15,004,758	\$12,778,966
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$315,370	\$261,016
INSTRUCTIONAL MANAGEMENT	51100	\$266,856	\$205,755
INSTITUTIONAL MANAGEMENT	51200	\$296,633	\$248,594
INSTRUCTIONAL	52000	\$1,861,214	\$1,195,845
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$203,175	\$236,569
OTHER PROFESSIONAL	53000	\$2,553,264	\$1,879,942
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$25,000	\$6,667
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$991,013	\$834,936
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$583
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$500,000	\$260,283
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$89,500	\$16,936
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$203,000	\$108,523
EMPLOYEE AWARDS	58500	\$3,000	\$1,461
SOCIAL SECURITY CONTRIBUTIONS	59100	\$527,013	\$367,675
RETIREMENT CONTRIBUTIONS	59200	\$991,938	\$763,031
INSURANCE BENEFITS	59700	\$1,007,192	\$731,270
TUITION BENEFITS & REIMBURSEMENT	59800	\$45,000	\$39,264
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$131,000	\$0
TOTAL PERSONNEL COSTS		\$10,010,168	\$7,158,351
CURRENT EXPENSES			
TRAVEL	60500	\$118,825	\$61,464
FREIGHT AND POSTAGE	61000	\$16,680	\$7,200
TELECOMMUNICATIONS	61500	\$113,500	\$134,272
PRINTING	62000	\$16,250	\$10,855
REPAIRS AND MAINTENANCE	62500	\$459,525	\$227,795
RENTALS	63000	\$73,580	\$56,146
INSURANCE	63500	\$378,000	\$88,916
UTILITIES (NOT DESIGNATED BELOW)	64000	\$0	\$0
HEATING FUELS	64001	\$75,000	\$35,129
WATER & SEWER	64002	\$85,000	\$50,658
ELECTRICITY	64003	\$360,000	\$345,597
GARBAGE COLLECTIONS	64004	\$5,000	\$4,389

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FUEL, VEHICULAR	64005	\$58,355	\$27,401
OTHER SERVICES	64500	\$623,361	\$506,279
WORKFORCE/WAGES/GRANT PARTICIPANT SUPPORT COSTS	64600	\$0	\$0
PROFESSIONAL FEES	65000	\$529,775	\$318,567
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$273,545	\$120,291
DATA SOFTWARE - NON-CAPITALIZED	65700	\$340,950	\$229,460
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$109,889	\$58,145
OTHER MATERIALS AND SUPPLIES	66500	\$41,280	\$22,243
LIBRARY RESOURCES	67000	\$73,290	\$27,667
PURCHASES FOR RESALE	67500	\$24,000	\$30,872
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$261,958
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$500,000	\$0
OTHER EXPENSES	69500	\$73,546	\$33,358
PRIOR-YEAR CORRECTIONS	69600	\$0	\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$20,745	\$0
TOTAL CURRENT EXPENSES		\$4,720,096	\$2,658,661
CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$156,550	\$45,215
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$167,000	\$44,434
FURNITURE AND EQUIPMENT	71000	\$686,650	\$114,065
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$14,000	\$0
TOTAL CAPITAL OUTLAY		\$1,024,200	\$203,714
GRAND TOTAL EXPENDITURES		\$15,754,464	\$10,020,726
CHANGE IN FUND BALANCE			
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	7,086,935	7,086,935
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		\$6,337,229	\$9,845,174