	BOARD MEETING DATE: 9/16/2025
	ITEM NO: X-f
RECOMMEND THAT the Board appro	oves the NFC Annual Financial Report for the
2024-2025 fiscal year.	

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's discussion and analysis (MD&A) provides an overview of the financial position and activities of the College for the fiscal year ended June 30, 2025, and should be read in conjunction with the financial statements and notes thereto. The MD&A, and financial statements and notes thereto, are the responsibility of College management. The MD&A contains financial activity of the College for the fiscal years ended June 30, 2025, and June 30, 2024.

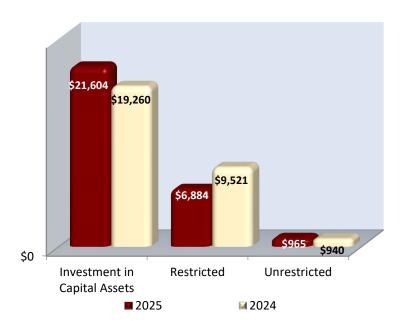
FINANCIAL HIGHLIGHTS

The College's assets and deferred outflows of resources totaled \$40.4 million at June 30, 2025. This balance reflects a \$200 thousand, or 0.5 percent, increase as compared to the 2023-24 fiscal year. Liabilities and deferred inflows of resources increased by \$420 thousand, or 4 percent, totaling \$11 million at June 30, 2025, primarily as a result of an increase in compensated absences liability due to implementation of GASB Statement No. 103. As a result, the College's net position decreased by \$220 thousand, resulting in a year-end balance of \$29.4 million.

The College's operating revenues totaled \$1.7 million for the 2024-25 fiscal year, which decreased approximately \$600 thousand from the 2023-24 fiscal year, primarily as a result of decreased Federal grants and contracts. Operating expenses totaled \$18.8 million for the 2024-25 fiscal year, representing a decrease of 8.6 percent as compared to the 2023-24 fiscal year, due mainly to decreased expenses related to hurricane repairs and damage. The College had a corresponding decrease in Nonoperating revenues, primarily as a result of decreased insurance recovery revenues from the hurricanes.

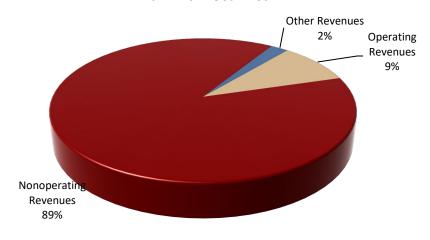
Net position represents the residual interest in the College's assets and deferred outflows of resources after deducting liabilities and deferred inflows of resources. The College's comparative total net position by category for the fiscal years ended June 30, 2025, and June 30, 2024, is shown in the following graph:

Net Position (In Thousands)



The following chart provides a graphical presentation of College revenues by category for the 2024-25 fiscal year:





OVERVIEW OF FINANCIAL STATEMENTS

Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 35, the College's financial report consists of three basic financial statements: the statement of net position; the statement of revenues, expenses, and changes in net position; and the statement of cash flows. The financial statements, and notes thereto, encompass the College and its component unit, North Florida College Foundation, Inc (Foundation). Based on the application of the criteria for determining component units, the Foundation is included within the College reporting entity as a discretely presented component unit.

Information regarding this component unit, including a summary of the discretely presented component unit's separately issued financial statements, is presented in the notes to financial statements. This MD&A focuses on the College, excluding the discretely presented component unit.

The Statement of Net Position

The statement of net position reflects the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the College, using the accrual basis of accounting, and presents the financial position of the College at a specified time. Assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position, which is one indicator of the College's current financial condition. The changes in net position that occur over time indicate improvement or deterioration in the College's financial condition.

The following summarizes the College's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position at June 30:

Condensed Statement of Net Position at June 30 (In Thousands)

	2025	2024
Assets		
Current Assets	\$ 14,088	\$ 15,224
Capital Assets, Net	21,604	19,260
Other Noncurrent Assets	2,362	3,714
Total Assets	38,054	38,198
Deferred Outflows of Resources	2,397	2,141
Liabilities		
Current Liabilities	1,373	1,469
Noncurrent Liabilities	8,710	8,469
Total Liabilities	10,083	9,938
Deferred Inflows of Resources	955	680
Net Position		
Investment in Capital Assets	21,604	19,260
Restricted	6,844	9,521
Unrestricted	965	940
Total Net Position	\$ 29,413	\$ 29,721

Total assets remained consistent, while total liabilities increased primarily as a result of implementing GASB Statement No. 103.

The Statement of Revenues, Expenses, and Changes in Net Position

The statement of revenues, expenses, and changes in net position presents the College's revenue and expense activity, categorized as operating and nonoperating. Revenues and expenses are recognized when earned or incurred, regardless of when cash is received or paid.

The following summarizes the College's activity for the 2024-25 and 2023-24 fiscal years:

Condensed Statement of Revenues, Expenses, and Changes in Net Position For the Fiscal Years

(In Thousands)

	2024-25	2023-24
Operating Revenues Less, Operating Expenses	\$ 1,723 18,814	\$ 2,326 20,589
Operating Loss Nonoperating Revenues	(17,091) 16,372	(18,263) 19,797
Income (Loss) Before Other Revenues, Expenses, Gains, or Losses Other Revenues	(719) 411	1,534 520
Net Increase (Decrease) In Net Position	(308)	2,054
Net Position, Beginning of Year	29,721	27,667
Net Position, End of Year	\$ 29,413	\$ 29,721

Operating Revenues

GASB Statement No. 35 categorizes revenues as either operating or nonoperating. Operating revenues generally result from exchange transactions where each of the parties to the transaction either gives or receives something of equal or similar value.

The following summarizes the operating revenues by source that were used to fund operating activities for the 2024-25 and 2023-24 fiscal years:

Operating Revenues For the Fiscal Years

(In Thousands)

	2024-25		2023-24	
Student Tuition and Fees, Net Grants and Contracts	\$	631 853	\$	746 1,196
Sales and Services of Educational Departments		2		5
Auxiliary Enterprises Other		135 102		335 44
Total Operating Revenues	\$	1,723	\$	2,326

College operating revenues decreased approximately \$600 thousand from the 2023-24 fiscal year, primarily as a result of decreased Federal grants and contracts.

Operating Expenses

Expenses are categorized as operating or nonoperating. The majority of the College's expenses are operating expenses as defined by GASB Statement No. 35. GASB gives financial reporting entities the choice of reporting operating expenses in the functional or natural classifications. The College has chosen to report the expenses in their natural classification on the statement of revenues, expenses, and changes in net position and has displayed the functional classification in the notes to financial statements.

The following summarizes operating expenses by natural classification for the 2024-25 and 2023-24 fiscal years:

Operating Expenses For the Fiscal Years

(In Thousands)

	2024-25		2	2023-24	
Personnel Services Scholarships and Waivers Utilities and Communications Contractual Services Other Services and Expenses Materials and Supplies Depreciation	\$	10,912 2,174 822 770 1,671 1,703 762	\$	10,405 2,352 815 1,239 2,964 1,748 1,066	
Total Operating Expenses	\$	18,814	\$	20,589	

College operating expense changes were the result of the following factors:

- Personnel services increased primarily due to an increase in expenses due to implementation of GASB Statement No. 103, coupled with pay increases provided to employees and due to the College filling certain job vacancies.
- Contractual services decreased primarily due to decreases in Federal Perkins and National Science Foundation grants, coupled with decreases in hurricane repairs.
- Other services and expenses decreased due to a decrease in hurricane repair expenses in the 2024-25 fiscal year.

Nonoperating Revenues and Expenses

Certain revenue sources that the College relies on to provide funding for operations, including State noncapital appropriations, Federal and State student financial aid, certain gifts and grants, and investment income, are defined by GASB as nonoperating. Nonoperating expenses include capital financing costs and other costs related to capital assets. The following summarizes the College's nonoperating revenues and expenses for the 2024-25 and 2023-24 fiscal years:

Nonoperating Revenues (Expenses) For the Fiscal Years

(In Thousands)

	2024-25	2023-24
State Noncapital Appropriations Federal and State Student Financial Aid	\$ 11,934 3,163	\$ 12,695 2,858
Gifts and Grants	427	808
Investment Income	533	530
Other Nonoperating Revenues	315	2,906
Net Nonoperating Revenues	\$ 16,372	\$ 19,797

College nonoperating revenues increased primarily due to the following factors:

• State noncapital appropriations decreased due to a decrease in the College's allocation of the Nursing Pipeline State grant.

 Other nonoperating revenues decreased primarily due to a decrease in insurance recoveries received for damages caused by hurricanes.

Other Revenues, Expenses, Gains, or Losses

This category is composed of State capital appropriations and capital grants, contracts, gifts, and fees. The following summarizes the College's other revenues, expenses, gains, or losses for the 2024-25 and 2023-24 fiscal years:

Other Revenues, Expenses, Gains, or Losses For the Fiscal Years

(In Thousands)

	202	24-25	2023-24	
State Capital Appropriations Capital Grants, Contracts, Gifts, and Fees	\$	44 367	\$	345 175
Capital Grants, Contracts, Citts, and 1 ccs		301	-	170
Total	\$	411	\$	520

Other revenues remained relatively consistent from the 2023-24 fiscal year, in total.

The Statement of Cash Flows

The statement of cash flows provides information about the College's financial results by reporting the major sources and uses of cash and cash equivalents. This statement will assist in evaluating the College's ability to generate net cash flows, its ability to meet its financial obligations as they come due, and its need for external financing. Cash flows from operating activities show the net cash used by the operating activities of the College. Cash flows from capital financing activities include all plant funds and related long-term debt activities. Cash flows from investing activities show the net source and use of cash related to purchasing or selling investments, and earning income on those investments. Cash flows from noncapital financing activities include those activities not covered in other sections.

The following summarizes the College's cash flows for the 2024-25 and 2023-24 fiscal years:

Condensed Statement of Cash Flows For the Fiscal Years

(In Thousands)

	2024-25	2023-24
Cash Provided (Used) by:		
Operating Activities	\$ (15,907)	\$ (15,590)
Noncapital Financing Activities	15,668	19,034
Capital and Related Financing Activities	(1,146)	(857)
Investing Activities	533	530
Net Increase in Cash and Cash Equivalents	(852)	3,117
Cash and Cash Equivalents, Beginning of Year	12,278	9,161
Cash and Cash Equivalents, End of Year	\$ 11,426	\$ 12,278

Major sources of funds came from State noncapital appropriations (\$11.9 million) and Federal and State student financial aid (\$2.7 million). Major uses of funds were for payments to employees and for

employee benefits (\$10.6 million), disbursements to students for scholarships (\$2.2 million), payments providers of goods and services (\$4.2 million), and for purchases of capital assets (\$2.9 million).

Changes in cash and cash equivalents was primarily the result of increased expenses, offset by increased revenues in the 2024-25 fiscal year.

CAPITAL ASSETS, CAPITAL EXPENSES AND COMMITMENTS, AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2025, the College had \$44.8 million in capital assets, less accumulated depreciation of \$23.2 million, for net capital assets of \$21.6 million. Depreciation charges for the current fiscal year totaled \$762 thousand. Capitalized deferred maintenance projects are primarily responsible for the increase in Construction in Progress for the 2024-25 fiscal year. The following table summarizes the College's capital assets, net of accumulated depreciation, at June 30:

Capital Assets, Net at June 30 (In Thousands)

	2025		2	024
Land Land Improvements Construction in Progress	\$	457 700 2,502	\$	457 700 557
Buildings Other Structures and Improvements Furniture, Machinery, and Equipment	1	5,879 766 1,300		5,618 688 1,240
Capital Assets, Net	\$ 2	1,604	\$ 1	9,260

Additional information about the College's capital assets is presented in the notes to financial statements.

ECONOMIC FACTORS THAT WILL AFFECT THE FUTURE

The College's economic condition is closely tied to that of the State of Florida. State revenues are anticipated to remain stable over the next fiscal year. However, significant future cuts to State revenues could detrimentally impact the services provided by the College.

REQUESTS FOR INFORMATION

Questions concerning information provided in the MD&A or other required supplementary information, and financial statements and notes thereto, or requests for additional financial information should be addressed to the Dean of Administrative Services, North Florida College, 325 North West Turner Davis Drive, Madison, Florida 32340.

BASIC FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENT

Version: 2025.v01

NORTH FLORIDA COLLEGE A COMPONENT UNIT OF THE STATE OF FLORIDA STATEMENT OF NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Composition	·	FUR THE FISCAL YEAR		JNE 30, 2025			
Course Asset Course Co				A -II 44	College	Component	Totals
Carla mar Clash Equivalents 8,831,480,04 8,831,480 314,398,09 8,845,801 834,5901 82,398 83,45,801	ASSETS	(trom /	AGL)	Adjustments		Unit	
Restricted Cach and Cach Equivalents 432,386,78 432,386 142,586 14							
Restricted Investments				-		314,308.00	
Restricted meatments		43		-		-	432,389
Accounts Receivable, Net			-	-	-		-
Lases Receivable, Net		12	25,154.78	-	125,155	50,000.00	175,155
Due from Other Governmental Agencies 4,803.5190 4,803.519 1,805.509 1,810.5117 1,910.500 1,811.71 1,910.500 1,811.71 1,910.500 1,811.71 1,910.500 1,811.71 1,910.500 1,811.71 1,910.500 1,811.71 1,910.500 1,811.71 1,910.500 1,811.71 1,910.500 1,910.5			-	-	-	-	-
Description		4.00	-	-	-		-
Propaga Expenses Propaga Propaga Expenses Propaga				-	, , .		, , .
Perparal Expenses				-			
Total Current Assets			-	-		-	
Noncurrent Asserts			-	-	-	-	
Noncommark-searts	Other Assets		-	-	-	28,016.00	28,016
Restricted Cash and Cash Equivalents 2,382,304,50 2,382,305 5,710,078 5,710,078 Restricted Investments	Total Current Assets	\$ 14,08	88,281.52	\$ -	\$ 14,088,282	\$ 392,324	\$ 14,480,606
Restricted Investments		0.00	0000150		0.000.005		0.000.005
Restricted Investments		2,30	2,304.50		2,362,305	5 710 078 00	
Prepaid Expenses			_	_	_		-
Lans and Notes Receivable, Net 17,944.20 f. 61 17,944.20 f. 61,945 f.	Lease Receivable, Net		-	-	-	-	-
Depreciable Capital Assets, Net 17,944,201 &			-	-	-	174,452.00	174,452
Nondepreciable Capital Assets 3,659,588 24 3,659,588 24 150,000 15		17.0	-	-	17.044.202	-	17.044.202
Cher Assets							
DEFERRED OUTFLOWS OF RESOURCES Deferred Outflow Related to Service Concession Arrangement			-	-	-	150,000.00	
Deferred Outfow Reisources Deferred Outflows of Resources - Pension RTS Deferred Outflows of Resources - Pension RTS 2,013.012.00 2,013.012	Total Noncurrent Assets	\$ 23,96	6,094.35	\$ -	\$ 23,966,094.00	\$ 6,034,530.00	\$ 30,000,625.00
Deferred Outflows Resources - Pension FRS 2,013,012 2,013,01	TOTAL ASSETS	\$ 38,05	54,375.87	\$ -	\$ 38,054,376	\$ 6,426,854	\$ 44,481,231
Deferred Outflows of Resources - Pension FRS 2,013,012 307,054 307,0					_		
Deferred Outflows of Resources - Pension HIS 307,054 00 307,054 307,054 307,054 307,054 307,054 307,054 307,054 76,710		0.04	-	-	- 0.040.040	-	- 0.040.040
Deferred Outflows of Resources - Other Postemployment Benefits 76,710				-		-	
Deferred Outflows of Resources - Lease Recivable						-	
Communication Communicatio			-	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES \$ 2,396,776,00 \$ \$ \$ 2,396,776 \$ \$ 2,396,776 \$ \$ 2,396,776 \$ \$ 40,451,152 \$ 40,451,152 \$ 40,451			-	-	-	-	-
Composite Comp	Deferred Outflows - Accumulated Decrease in Fair Value of Securities		-	-			<u> </u>
LIABILITIES Current Liabilities: 760,800.01 - 760,800 149,129,00 909,929 Accounts Payable				\$ -		\$	
Current Liabilities: Accounts Payable 760,800.01 - 760,800 149,129.00 909,929 Accrued Interest Payable	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 40,45	51,151.87	\$ -	\$ 40,451,152	\$ 6,426,854	\$ 46,878,007
Accounts Payable 760,800.01 - 760,800 149,129.00 909,929 Accrued Interest Payable							
Accrued Interest Payable 277,678.55 277,679 277,		70	000001		760 000	440 400 00	000 000
Salary and Payroll Taxes Payable 277,678,55 277,679 277,679 Retainage Payable 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 145,475 146,70		70	-	-	700,000	149,129.00	909,929
Due to Öther Governmental Agencies 46,705.18 - 46,705 - 46,705 Due to Component Unit/College		27	7,678.55	-	277,679		277,679
Due to Component Unit/College				-		-	
Unearned Revenue		4	16,705.18	-			46,705
Estimated Insurance Claims Payable			-	-	-	-	-
Deposits Held for Others			-				-
Bonds Payable - - - - - - - - -		13	34,014.09	-	134,014	-	134,014
Notes and Loans Payable - <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>			-	-	-	-	-
Installment Purchases Payable			-	-	-	-	-
Capital Leases Payable - <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td>			-	-	-		-
Asset Retirement Obligations - Current Special Termination Benefits Payable			-	_	-	_	-
Special Termination Benefits Payable -	Subscription Based IT Arrangement		-	-	-	-	-
Compensated Absences Payable -			-	-	-	-	-
FRS Net Pension Liability			-	-	-	-	-
HIS Net Pension Liability 7,695.00 - 7,695 - 7,695 Other Postemployment Benefits Payable 319.00 - 319 - 319 Other Long-Term Liabilities - - - - - - - -			-	-		-	-
Other Postemployment Benefits Payable 319.00 - 319 Other Long-Term Liabilities			7,695.00		7,695		7.695
	Other Postemployment Benefits Payable			-		-	
Total Current Liabilities <u>\$ 1,372,687.26</u> \$ - \$ 1,372,687 <u>\$</u> \$ 149,129 \$ 1,521,816			-	-	-	-	
	Total Current Liabilities	\$ 1,37	2,687.26	\$ -	\$ 1,372,687	\$ 149,129	\$ 1,521,816

NORTH FLORIDA COLLEGE
A COMPONENT UNIT OF THE STATE OF FLORIDA
STATEMENT OF NET POSITION (Continued)
For the Fiscal Year Ended June 30, 2025

	College		College	Component	Totals
	(from AGL)	Adjustments		Unit	
Noncurrent Liabilities:					
Bonds Payable	-	-	-	-	-
Notes and Loans Payable	-	-	-	-	-
Installment Purchases Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
SBITA Payable	-	-	-	-	-
Asset Retirement Obligations - Non Current	-	-	-	-	-
Special Termination Benefits Payable	-	-	-	-	-
Compensated Absences Payable	1,652,104.35	-	1,652,104	-	1,652,104
FRS Net Pension Liability	4,768,257.00	-	4,768,257	-	4,768,257
HIS Net Pension Liability	2,203,228.00	-	2,203,228	-	2,203,228
Other Postemployment Benefits Payable	86,865.00	-	86,865	-	86,865
Other Long-Term Liabilities	-	-	-	-	-
Total Noncurrent Liabilities	8,710,454		8,710,454		8,710,454
TOTAL LIABILITIES	\$ 10,083,141.61	\$ -	\$ 10,083,141	\$ 149,129	\$ 10,232,270

9/5/2025 1 of

DEFERRED INFLOWS OF RESOURCES Deferred Inflow Related to Service Concession Arrangement Deferred Inflows of Resources - Pension FRS Deferred Inflows of Resources - Pension HIS Deferred Inflows of Resources - Other Postemployment Benefits Deferred Inflows - Irrevocable Split-Interest Agreements Deferred Inflows - Leases Receivable Deferred Inflows - Accumulated Increase in Fair Value of Securities TOTAL DEFERRED INFLOWS OF RESOURCES TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	391,934.00 389,280.00 173,978.00 - - - \$ 955,192.00 \$ 11,038,333.61	- - - - - - - - - - - - - - - - - - -	\$ 955,192 \$ 11,038,333	\$ \$ \$ 149,129	391,934 389,280 173,978 - - - - - - - - - - - - - - - - - - -
NET POSITION					
Net Investment in Capital Assets	21,603,789.85	_	21,603,790		21,603,790
Restricted:	-	-	-	-	-
Nonexpendable:	-	-	-	-	-
Endowment	-	-	-	4,573,343.00	-
Expendable:	-	-	-	-	-
Endowment	-	-	·	-	-
Grants and Loans	269,803.19	-	269,803		269,803
Scholarships	62,206.80	-	62,207	756,360.00	818,567
Capital Projects Debt Service	6,511,705.87	-	6,511,706	-	6,511,706
Other	-	-	-	-	-
Unrestricted	965.312.55	-	965.313	948.022.00	6,486,679
Total Net Position	\$ 29,412,818.26	\$ -	\$ 29,412,819	\$ 6,277,725	\$ 35,690,545
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 40,451,151.87	\$ -	\$ 40,451,152	\$ 6,426,854	\$ 46,878,007
The accompanying notes to financial statements are an integral part of this statement.					
	0.00	0.00	0.00	0.00	0.00

9/5/2025 2 of

NORTH FLORIDA COLLEGE A COMPONENT UNIT OF THE STATE OF FLORIDA STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30,2025

	College (from AGL)	Adjustments	College	Component Unit	Totals
REVENUES					
Operating Revenues: Student Tuition and Fees					
Net of Scholarships & Allowances of \$ 1,465,056.72	631.138.24	¢	631.138	\$ -	\$ 631,138
Federal Grants and Contracts - Operating	293,644.80	Ψ _	293.645	Ψ - -	\$ 293.645
State and Local Grants and Contracts	547,002.41	_	547,002	608,383	\$ 1,155,385
Nongovernmental Grants and Contracts	13,117.35	-	13,117	-	\$ 13,117
Sales and Services of Educational Departments	1,938.65	-	1,939	-	\$ 1,939
Auxiliary Enterprises,		-		-	
Net of Scholarship Allowances of \$ \$ 307,438.22	134,795.30	-	134,795	-	\$ 134,795
Other Operating Revenues	101,654.82		101,655	-	\$ 101,655
Total Operating Revenues	1,723,291.57	\$ -	1,723,291	\$ 608,383.00	\$ 2,331,674
EXPENSES					
Operating Expenses:					
Personnel Services	10,912,221.26	\$ -	10,912,221	\$ 129,687.00	\$ 11,041,908
Scholarships and Waivers	2,174,115.78	-	2,174,116	360,170	\$ 2,534,286
Utilities and Communications	822,433.23	-	822,433		\$ 822,433
Contractual Services	769,729.80	-	769,730	134,646	
Other Services and Expenses	1,670,640.98	-	1,670,641	18,298	
Materials and Supplies Depreciation	1,702,518.39 762,398.19	-	1,702,518 762,398	8,903	\$ 1,711,421 \$ 762,398
Depreciation	702,390.19	-	102,390	-	\$ 102,390
Total Operating Expenses	18,814,057.63	\$ -	18,814,057	\$ 651,704.00	\$ 19,465,761
Operating Loss	(17,090,766.06)	\$ -	(17,090,766)	\$ (43,321.00)	\$ (17,134,087)
NONOPERATING REVENUES (EXPENSES)					
State Noncapital Appropriations	11,934,311.37	\$ -	11,934,311	\$ -	\$ 11,934,311
Federal and State Student Financial Aid	3,162,854.44	7			\$ 3,162,856
Noncapital Gifts and Grants	426,635.64	-	426,636	-	\$ 426,636
Investment Income	533,147.05	-	533,147	113,709	\$ 646,856
Net Gain (Loss) on Investments	-			328,642	\$ 328,642
Other Nonoperating Revenues	314,378.17	1	314,379	-	\$ 314,379
Gain (Loss) on Disposal of Capital Assets Interest on Capital Asset-Related Debt	-	-	-	-	\$ - \$ -
Other Nonoperating Expenses		_			\$ -
Other Nonoperating Expenses					Ψ
Net Nonoperating Revenues (Expenses)	16,371,326.67	\$ 3.00	16,371,329	\$ 442,351.00	\$ 16,813,680
Income (Loss) Before Other Revenues,					
Expenses, Gains, or Losses	(719,439.39)	\$ 3.00	(719,437)	\$ 399,030.00	\$ (320,407)
0.4.0.7.14	40.000.00	•	40.000	•	40.000
State Capital Appropriations Capital Grants, Contracts, Gifts, and Fees	43,982.22 366,875.06	\$ -	43,982 366,875	\$ -	\$ 43,982 \$ 366,875
Additions to Endowments	300,873.00	-	300,875	-	\$ 366,875 \$ -
Other Revenues (Expenses)	-			_	\$ -
Total Other Revenues	\$ 410,857.28	\$ -	\$ 410,857	\$ -	\$ 410,857
Increase (Decrease) in Net Position	\$ (308,582.11)	\$ 3.00	(308,580)	\$ 399,030.00	\$ 90,450
Net Position, Beginning of Year Adjustments to Beginning Net Position			29,721,399	5,878,695	35,600,094
Net Position, Beginning of Year, as Restated			29,721,399	5,878,695	35,600,094
Net Position, End of Year			29,412,819	6,277,725	35,690,544

9/5/2025 3 of

NORTH FLORIDA COLLEGE A COMPONENT UNIT OF THE STATE OF FLORIDA STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED JUNE 30 2025

FOR THE FISCAL YEAR ENDED JUN	E 30,2				
		College			
		(from AGL)	Adjustments		College
CASH FLOWS FROM OPERATING ACTIVITIES	•	057.045.04	•	•	057.045
Tuition and Fees, Net	\$	657,045.21	\$ -	\$	657,045
Grants and Contracts		1,204,047.08	-		1,204,047
Payments to Suppliers		(4,248,191.92)	-		(4,248,192)
Payments for Utilities and Communications		(822,433.23)	-		(822,433)
Payments to Employees		(7,547,112.26)	-		(7,547,112)
Payments for Employee Benefits		(3,038,265.43)	-		(3,038,265)
Payments for Scholarships		(2,174,115.78)	-		(2,174,116)
Loans Issued to Students		-	-		-
Collection of Loans to Students		-	-		-
Auxiliary Enterprises, Net		102,172.39	-		102,172
Sales and Services of Educational Departments		1,938.65	-		1,939
Other Payments		(42,451.52)	-		(42,452)
Net Cash Used by Operating Activities	\$	(15,907,366.81)	\$ -	\$	(15,907,367)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
State Noncapital Appropriations	\$	11,934,311.37	-	\$	11,934,311
Federal and State Student Financial Aid	*	2,709,376.77	(1)		2,709,376
Federal Direct Loan Program Receipts		_,. 00,0.0	- (· /		_,. 00,0. 0
Federal Direct Loan Program Disbursements		_	_		_
Gifts and Grants Received for Other than Capital or Endowment Purposes		426,635.64	_		426,636
Private Gifts for Endowment Purposes		-	_		-
Other Nonoperating Receipts		598,215.17	_		598,215
Net Cash Provided by Noncapital Financing Activities	\$	15,668,538.95	\$ (1.00)	\$	15,668,538
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
	Φ			Φ.	
Proceeds from Capital Debt	\$	1 201 440 24	-	\$	1 201 110
State Capital Appropriations		1,391,449.21	-		1,391,449
Capital Grants and Gifts		366,875.06	-		366,875
Proceeds from Sale of Refunding of Bonds		-	-		-
Proceeds from Sale of Capital Assets		(0.004.500.00)	-		(0.004.500)
Purchases of Capital Assets		(2,904,562.99)	-		(2,904,563)
Principal Paid on Capital Debt and Leases		-	-		-
Interest Paid on Capital Debt and Leases Deposits with Trustee		-	-		-
Deposits with Trustee		-	-		-
Net Cash Used by Capital and Related Financing Activities		(1,146,238.72)			(1,146,239)
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from Sales and Maturities of Investments		_	-		_
Purchase of Investments		_	_		_
Investment Income		533,147.05	_		533,147.05
Net Cash Provided by Investing Activities		533,147.05	\$ -		533,147
Net Decrease in Cash and Cash Equivalents		223,117.00	т		
Cash and Cash Equivalents, Beginning of Year					(851,921) 12,278,108
Cash and Cash Equivalents, End of Year				•	
Casii aliu Casii Equivalelits, Ellu Ol Teal				\$	11,426,187
NORTH FLORIDA COLLEGE A COMPONENT UNIT OF THE STATE OF FLORIDA					

NORTH FLORIDA COLLEGE A COMPONENT UNIT OF THE STATE OF FLORIDA STATEMENT OF CASH FLOWS (Continued) FOR THE FISCAL YEAR ENDED JUNE 30,2025

			College
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES Operating Loss Adjustments to Reconcile Operating Loss		\$	(17,090,766)
to Net Cash Used by Operating Activities: Depreciation Expense Changes in Assets and Liabilities:			762,398
Receivables, Net	\$ (133,480.77)	(1) \$	(133,482)

9/5/2025 4 of

Notes Receivables, Net (Loans to Students)	\$ -	-	-
Due from Other Governmental Agencies	\$ 514,180.82	-	514,181
Due from Component Unit	\$ 85,418.82	-	85,419
Due to Other Governmental Agencies	\$ 134.93	-	135
Inventories	\$ (8,633.36)	-	(8,633)
Prepaid Expenses	\$ -	-	-
Lease Receivable (non-current)	\$ -	-	-
Other Assets	\$ -	-	-
Accounts Payable	\$ (226,034.03)	-	(226,034)
Retirement Plan(s) Payable	\$ -	-	-
Salaries and Payroll Taxes Payable	\$ 79,727.40	-	79,727
Unearned Revenue	\$ -	-	-
Estimated Insurance Claims Payable	\$ -	-	-
Deposits Held for Others	\$ (144,241.27)	-	(144,241)
Special Termination Benefits Payable	\$ -	-	-
Compensated Absences Payable	\$ 356,948.52	-	356,949
Other Postemployment Benefits Payable	\$ (14,857.00)	-	(14,857)
Net Pension Liability	\$ (108,268.00)	-	(108,268)
Deferred Outflows - Lease Receivable	\$ -	-	-
Deferred Outflows of Resources Related to Pensions	\$ (255,405.00)	-	(255,405)
Deferred Inflows of Resources Related to Pensions	\$ 275,510.00	-	275,510
Deferred Outflows of Resources Asset Retirement Obligations	\$ -	-	<u> </u>

Net Cash Used by Operating Activities

(15,907,367)

9/5/2025 5 of

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Reporting Entity. The governing body of North Florida College, a component unit of the State of Florida, is the College Board of Trustees. The Board of Trustees constitutes a corporation and is composed of nine members appointed by the Governor and confirmed by the Senate. The Board of Trustees is under the general direction and control of the Florida Department of Education, Division of Florida Colleges, and is governed by State law and State Board of Education (SBE) rules. However, the Board of Trustees is directly responsible for the day-to-day operations and control of the College within the framework of applicable State laws and SBE rules. The College serves Hamilton, Jefferson, Lafayette, Madison, Suwannee, and Taylor Counties.

Criteria for defining the reporting entity are identified and described in the Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Sections 2100 and 2600. These criteria were used to evaluate potential component units for which the Board of Trustees is financially accountable and other organizations for which the nature and significance of their relationship with the Board of Trustees are such that exclusion would cause the College's financial statements to be misleading. Based on the application of these criteria, the College is a component unit of the State of Florida, and its financial balances and activities are reported in the State's Comprehensive Annual Financial Report by discrete presentation.

<u>Discretely Presented Component Unit</u>. Based on the application of the criteria for determining component units, the North Florida College Foundation, Inc. (Foundation), a legally separate entity, is included within the College's reporting entity as a discretely presented component unit and is governed by a separate board.

The Foundation is also a direct-support organization, as defined in Section 1004.70, Florida Statutes, and although legally separate from the College, is financially accountable to the College. The Foundation is managed independently, outside the College's budgeting process, and its powers generally are vested in a governing board pursuant to various State statutes. The Foundation receives, holds, invests, and administers property, and makes expenditures to or for the benefit of the College.

The Foundation is audited by other auditors pursuant to Section 1004.70(6), Florida Statutes. The Foundation's audited financial statements are available to the public and can be obtained from the Dean of Administrative Services, North Florida College, 325 North West Turner Davis Drive, Madison, Florida 32340. The financial data reported on the accompanying financial statements was derived from the Foundation's audited financial statements for the fiscal year ended March 31, 2025.

Basis of Presentation. The College's accounting policies conform with accounting principles generally accepted in the United States of America applicable to public colleges and universities as prescribed by GASB. The National Association of College and University Business Officers (NACUBO) also provides the College with recommendations prescribed in accordance with generally accepted accounting principles promulgated by GASB and the Financial Accounting Standards Board (FASB). GASB allows public colleges various reporting options. The College has elected to report as an entity engaged in only business-type activities. This election requires the adoption of the accrual basis of accounting and entitywide reporting including the following components:

- Management's Discussion and Analysis
- Basic Financial Statements:
 - Statement of Net Position
 - Statement of Revenues, Expenses, and Changes in Net Position
 - Statement of Cash Flows
 - Notes to Financial Statements
- Other Required Supplementary Information

Measurement Focus and Basis of Accounting. Basis of accounting refers to when revenues, expenses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied. The College's financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange activities are generally recognized when all applicable eligibility requirements, including time requirements, are met. The College follows GASB standards of accounting and financial reporting.

The College's component unit uses the economic resources measurement focus and the accrual basis of accounting, and follows FASB standards of accounting and financial reporting for not-for-profit organizations.

Significant interdepartmental sales between auxiliary service departments and other institutional departments have been accounted for as reductions of expenses and not revenues of those departments.

The College's principal operating activity is instruction. Operating revenues and expenses generally include all fiscal transactions directly related to instruction as well as administration, academic support, student services, physical plant operations, and depreciation of capital assets. Nonoperating revenues include State noncapital and capital appropriations, Federal and State

student financial aid, and investment income. Other revenues generally include revenues for capital construction projects.

The statement of net position is presented in a classified format to distinguish between current and noncurrent assets and liabilities. When both restricted and unrestricted resources are available to fund certain programs, it is the College's policy to first apply the restricted resources to such programs followed by the use of the unrestricted resources.

The statement of revenues, expenses, and changes in net position is presented by major sources and is reported net of tuition scholarship allowances. Tuition scholarship allowances are the difference between the stated charge for goods and services provided by the College and the amount that is actually paid by the student or the third party making payment on behalf of the student. To the extent that these resources are used to pay student charges, the College records a scholarship allowance against tuition and fees revenue.

The statement of cash flows is presented using the direct method in compliance with GASB Statement No. 9, Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting.

<u>Cash and Cash Equivalents</u>. The amount reported as cash and cash equivalents consists of cash on hand, cash in demand accounts, and cash with the State Board of Administration (SBA) Florida Prime investments. For reporting cash flows, the College considers all highly liquid investments with original maturities of 3 months or less, that are not held solely for income or profit, to be cash equivalents. Under this definition, the College considers amounts invested in the SBA Florida PRIME investment pool to be cash equivalents.

College cash deposits are held in banks qualified as public depositories under Florida law. All such deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool required by Chapter 280, Florida Statutes. Cash and cash equivalents that are externally restricted to make debt service payments, maintain sinking or reserve funds, or to purchase or construct capital or other restricted assets are classified as restricted.

At June 30, 2025, the College reported as cash equivalents \$11,294,105 in the Florida PRIME investment pool administered by the SBA pursuant to Section 218.405, Florida Statutes. The College's investments in the Florida PRIME investment pool, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The Florida PRIME investment pool carried a credit rating of AAAm by Standard & Poor's and had a weighted-average days to maturity (WAM) of 47 days as of June 30, 2025. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating-rate instruments. WAM measures the sensitivity of the Florida PRIME investment pool to interest rate changes. The investments in the Florida PRIME investment pool are reported at amortized cost.

Section 218.409(8)(a), Florida Statutes, provides that "the principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

<u>Capital Assets</u>. College capital assets consist of land, land improvements, construction in progress, buildings, other structures and improvements, and furniture, machinery, and equipment. These assets are capitalized and recorded at cost at the date of acquisition or at acquisition value at the date received in the case of gifts and purchases of State surplus property. Additions, improvements, and other outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The College has a capitalization threshold of \$5,000 for tangible personal property and buildings and other structures and improvements. Depreciation is computed on the straight-line basis over the following estimated useful lives:

- Buildings 50 years
- Other Structures and Improvements 10 to 40 years
- Furniture, Machinery, and Equipment 5 years

Noncurrent Liabilities. Noncurrent liabilities include compensated absences payable, other postemployment benefits payable, and net pension liabilities that are not scheduled to be paid within the next fiscal year.

<u>Pensions</u>. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and HIS fiduciary net positions have been determined on the same basis as they are reported by the FRS and the HIS plans. Benefit payments (including refunds of employee contributions) are

recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

2. Change in Accounting Principle – Reporting Change

The College implemented GASB Statement No. 101, *Compensated Absences*, to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

3. Investments

The Board of Trustees had not adopted a written investment policy. Therefore, pursuant to Section 218.415(17), Florida Statutes, the College is authorized to invest in the Florida PRIME investment pool, administered by the SBA; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits and savings accounts in qualified public depositories, as defined by Section 280.02, Florida Statutes; and direct obligations of the United States Treasury.

<u>Fair Value Measurement</u>. The College categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs.

<u>Component Unit Investments</u>. The Foundation categorizes its fair value measurements within the hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are valued at the closing market price on which the individual securities are traded and Level 2 inputs are valued using pricing models maximizing the use of observable inputs for similar securities, with the exception of the investment in Real Estate Partnership which is valued using external pricing sources of comparable real estate assets at least annually. The investments of the Foundation

at March 31, 2025, totaled \$5,710,078 and are valued using Level 1, Level 2, and Level 3 inputs, and are reported as follows:

		Fair Value Measurements Using				ng	
Investments by fair value level	Amount	N Ide	ioted Prices in Active larkets for ntical Assets (Level 1)	C	ignificant Other Observable Inputs (Level 2)		significant nobservable Inputs (Level 3)
Stocks and ETFS	\$ 3,814,159	\$	3,814,159	\$	-	\$	-
Corporate Bonds	732,274		732,274		-		-
Government Bonds	421,888		421,888		-		-
Government Backed/CMO Securities	174,148		-		174,148		-
Taxable Municipal Bonds	252,458		-		252,458		-
Certificates of Deposit	101,389		-		101,389		-
Open End Mutual Funds	128,724		128,724				
Investment in Real Estate Partnership	 85,038						85,038
Total investments by fair value level	\$ 5,710,078	\$	5,097,045	\$	527,995	\$	85,038

4. Accounts Receivable

Accounts receivable represent amounts for student fee deferments, various student services provided by the College, and contract and grant reimbursements due from third parties and are considered to be fully collectible.

5. Due From Other Governmental Agencies

The amount due from other governmental agencies totaling \$4,803,519 consists primarily of amounts related to Public Education Capital Outlay for deferred maintenance projects.

6. Capital Assets

Capital assets activity for the fiscal year ended June 30, 2025, is shown in the following table:

Description	Beginning Balance	Adjustments	Additions	Reductions	Ending Balance
Nondepreciable Capital Assets:					
Land	\$ 457,245		\$ -	\$ -	\$ 457,245
Land Improvements	700,147		-	-	700,147
Construction in Progress	\$ 556,752	\$ -	\$ 2,550,754	\$ 605,310	\$ 2,502,196
Total Nondepreciable Capital Assets	\$ 1,714,144	\$ -	\$ 2,550,754	\$ 605,310	\$ 3,659,588
Depreciable Capital Assets:					
Buildings	\$ 29,871,426		\$ 749,299	\$ -	\$ 30,620,725
Other Structures and Improvements	6,755,123		-	-	6,755,123
Furniture, Machinery, and Equipment	3,708,918		410,942	304,117	3,815,743
Total Depreciable Capital Assets	40,335,467		1,160,241	304,117	41,191,591
Less, Accumulated Depreciation:					
Buildings	14,253,125		488,802	-	14,741,927
Other Structures and Improvements	6,067,371	(182,493)	104,380	-	5,989,258
Furniture, Machinery, and Equipment	2,468,611		351,710	304,117	2,516,204
Total Accumulated Depreciation	22,789,107	(182,493)	944,892	304,117	23,247,389
Total Depreciable Capital Assets, Net	\$ 17,546,360	\$ 182,493	\$ 215,349	\$ -	\$ 17,944,202

An adjustment was made to correct a prior year accounting error. This error was adjusted through current year depreciation expense.

7. Long-Term Liabilities

Long-term liabilities activity for the fiscal year ended June 30, 2025, is shown in the following table:

<u>Description</u>	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Compensated Absences Payable Other Postemployment	\$ 1,295,156	\$ 387,920	\$ 30,972	\$ 1,652,104	\$ -
Benefits Payable	102,041	9,270	24,127	87,184	319
Net Pension Liability	7,087,448	2,554,899	2,663,167	6,979,180	7,695
Total Long-Term Liabilities	\$ 8,484,645	\$ 2,952,089	\$ 2,718,266	\$ 8,718,468	\$ 8,014

Compensated Absences Payable. College employees may accrue annual and sick leave based on length of service, subject to certain limitations regarding the amount that will be paid upon termination. The College reports a liability for the accrued leave; however, State noncapital appropriations fund only the portion of accrued leave that is used or paid in the current fiscal year. Although the College expects the liability to be funded primarily from future appropriations, generally accepted accounting principles do not permit the recording of a receivable in anticipation of future appropriations. At June 30, 2025, the estimated liability for compensated absences, totaled \$1,652,104. The current portion of the compensated absences liability, \$0, was determined based on the anticipated payout to retirees in the next fiscal year.

<u>Other Postemployment Benefits Payable</u>. The College follows GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, for other

postemployment benefits administered by the Florida College System Risk Management Consortium (Consortium).

General Information about the OPEB Plan

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the Consortium that provides OPEB for all employees who satisfy the College's retirement eligibility provisions. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the College are eligible to participate in the College's health and hospitalization plan for medical and prescription drug coverage. The College subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. The College does not offer any explicit subsidies for retiree coverage. Retirees are required to enroll in the Federal Medicare (Medicare) program for their primary coverage as soon as they are eligible. The OPEB Plan contribution requirements and benefit terms of the College and the OPEB Plan members are established and may be amended by action from the Consortium and Council of Presidents. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided. The OPEB Plan provides healthcare benefits for retirees and their dependents. The OPEB Plan only provides an implicit subsidy as described above.

Employees Covered by Benefit Terms. At June 30, 2024, the following employees were covered by the benefit terms:

DROP Members Active Employees	106
Total	111

Total OPEB Liability

The College's total OPEB liability of \$87,184 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.40 percent
Real wage growth	0.85 percent
Wage Inflation	3.25 percent
Salary increases, including infla	ition
Regular Employees	3.65 percent – 6.35 percent
Senior Management	4.20 percent – 9.30 percent
Discount rate	
Prior Measurement Date	3.65 percent
Measurement Date	3.93 percent
Healthcare cost trend rates	
Pre-Medicare Medical and	7 percent for 2023, decreasing to an
Prescription Drug	ultimate rate of 4.4 percent by 2034
Medicare Medical and Prescri	ption 5.125 percent for 2023, decreasing to
Drug	an ultimate rate of 4.4 percent by
	2027

The discount rate was a Municipal Bond Index Rate equal to the Bond Buyer 20-year General Obligation Bond Index.

Mortality rates were based on the PUB-2010 mortality tables, with adjustments for FRS experience and generational mortality improvements using Scale MP-2021.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period July 1, 2018, through June 30, 2023, adopted by the FRS.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2023, valuation were based on a review of recent plan experience done concurrently with the June 30, 2023, valuation.

Changes in the Total OPEB Liability

	A	mount
Balance at 6/30/24	\$	102,041
Changes for the year:		
Service Cost		5,356
Interest		3,914
Difference between Expected and Actual Experience		-
Changes in Assumptions or Other Inputs		(23,808)
Net Benefit Payments		(319)
Net Changes		(14,857)
Balance at 6/30/25	\$	87,184

Changes of assumptions and other inputs include a change in the discount rate and a change in medical trend.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the total OPEB liability of the College, as well as what the College's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1%	Current Discount Rate	1%	
	Decrease (2.93%)	(3.93%)	Increase (4.93%)	
Total OPEB liability	\$99,305	\$87,184	\$77,178	

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following table presents the total OPEB liability of the College, as well as what the College's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

		Healthcare Cost Trend	
	1% Decrease	Rates	1% Increase
Total OPEB liability	\$72,711	\$87,184	\$105,955

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the College recognized OPEB expense of negative (\$2,815). At June 30, 2025, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	of Resources		 erred Inflows Resources
Difference between Expected and Actual Experience	\$	73,640	\$ 25,173
Change of assumptions or other inputs Transactions subsequent to the		2,267	148,805
measurement date		803	
Total	\$	76,710	\$ 173,978

The amount reported as deferred outflows of resources related to OPEB, \$803 resulting from benefits paid subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30	Amount	
2026	\$	(12,085)
2027	•	(12,085)
2028		(11,380)
2029		(10,711)
2030		(9,946)
Thereafter		(41,864)
Total	\$	(98,071)

Net Pension Liability. As a participating employer in the Florida Retirement System (FRS), the College recognizes its proportionate share of the collective net pension liabilities of the FRS cost-sharing multiple-employer defined benefit plans. As of June 30, 2025, the College's proportionate share of the net pension liabilities totaled \$6,979,180.

8. Retirement Plans – Defined Benefit Pension Plans

General Information about the Florida Retirement System (FRS)

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the HIS Program, a cost-sharing multiple-employer defined benefit pension plan to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the College are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

The College's FRS and HIS pension expense totaled \$797,444 for the fiscal year ended June 30, 2025.

FRS Pension Plan

Plan Description. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are as follows:

- Regular Class Members of the FRS who do not qualify for membership in the other classes
- Senior Management Service Class (SMSC) Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of creditable service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS-participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on retirement plan and/or the class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	% Value
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Senior Management Service Class	2.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2024-25 fiscal year were:

	Percent of Gross Salary		
Class	Employee	Employer (1)	
FRS, Regular	3.00	13.63	
FRS, Senior Management Service	3.00	34.52	
Deferred Retirement Option Program (applicable to members from all of the above classes)	0.00	21.13	
FRS, Reemployed Retiree	(2)	(2)	

- (1) Employer rates include 2 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.
- (2) Contribution rates are dependent upon retirement class in which reemployed.

The College's contributions to the Plan totaled \$769,574 for the fiscal year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the College reported a liability of \$4,768,257 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was

determined by an actuarial valuation as of July 1, 2024. The College's proportionate share of the net pension liability was based on the College's 2023-24 fiscal year contributions relative to the total 2023-24 fiscal year contributions of all participating members. At June 30, 2024, the College's proportionate share was 0.012325949 percent, which was an increase of 0.000274266 from its proportionate share measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the College recognized a pension expense of \$715,371. In addition, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources			
Differences between expected and				
actual experience	\$	481,722	\$	-
Change of assumptions		653,533		-
Net difference between projected and actual earnings on FRS Plan investments		-		316,924
Changes in proportion and differences between College FRS contributions and proportionate				
share of contributions		108,183		75,010
College FRS contributions subsequent to				
the measurement date		769,574		
Total	\$	2,013,012	\$	391,934

The deferred outflows of resources totaling \$769,574, resulting from College contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30		Amount
2026	\$	(75,689)
2027	Ψ	784,778
2028		72,691
2029		21,552
2030		48,172
Thereafter		-
Total	\$	851,504

Actuarial Assumptions. The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.50 percent average including inflation.

Salary increases were changed from 3.25 percent in the previous valuation to 3.50 percent in the current valuation.

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2021. This is a change from the previous valuation in which the mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2018, through June 30, 2023.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Target <u>Allocation (1)</u>	Annual Arithmetic <u>Return</u>	Compound Annual (Geometric) Return	Standard <u>Deviation</u>
1.0%	3.3%	3.3%	1.1%
29.0%	5.7%	5.6%	3.9%
45.0%	8.6%	7.0%	18.2%
12.0%	8.1%	6.8%	16.6%
11.0%	12.4%	8.8%	28.4%
2.0%	6.6%	6.2%	8.7%
100%			
		2.4%	1.5%
	1.0% 29.0% 45.0% 12.0% 11.0% 2.0%	Target Allocation (1) Arithmetic Return 1.0% 3.3% 29.0% 5.7% 45.0% 8.6% 12.0% 8.1% 11.0% 12.4% 2.0% 6.6%	Target Allocation (1) Annual Arithmetic Return Annual (Geometric) Return 1.0% 3.3% 3.3% 29.0% 5.7% 5.6% 45.0% 8.6% 7.0% 12.0% 8.1% 6.8% 11.0% 12.4% 8.8% 2.0% 6.6% 6.2%

⁽¹⁾ As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 6.70 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2024 valuation was unchanged from the previous valuation.

Sensitivity of the College's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the College's proportionate share of the net pension liability calculated using the discount rate of 6.70 percent, as well as what the College's proportionate share of the net pension liability would be if it were calculated using a discount rate

that is 1 percentage point lower (5.70 percent) or 1 percentage point higher (7.70 percent) than the current rate:

	1% Decrease (5.70%)	Current Discount Rate (6.70%)	1% Increase (7.70%)
College's proportionate share of the net pension liability	\$8,387,196	\$4,768,257	\$1,736,627

Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

HIS Pension Plan

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided. For the fiscal year ended June 30, 2025, eligible retirees and beneficiaries received a monthly HIS payment of \$7.50 for each year of creditable service completed at the time of retirement with a minimum HIS payment of \$45 and a maximum HIS payment of \$225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which can include Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2025, the contribution rate was 2 percent of payroll pursuant to Section 112.363, Florida Statutes. The College contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which HIS payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The College's contributions to the HIS Plan totaled \$137,756 for the fiscal year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the College reported a net pension liability of \$2,210,923 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension

liability was determined by an actuarial valuation as of July 1, 2024. The College's proportionate share of the net pension liability was based on the College's 2023-24 fiscal year contributions relative to the total 2023-24 fiscal year contributions of all participating members. At June 30, 2024, the College's proportionate share was 0.014738527 percent, which was an increase of 0.000349094 from its proportionate share measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the College recognized a pension expense of \$82,073. In addition, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources		Deferred Inflows of Resources	
Difference between expected and				
actual experience	\$	21,348	\$	4,245
Change of assumptions		39,128		261,744
Net difference between projected and actual earnings on HIS Plan investments Changes in proportion and differences between		-		800
College HIS contributions and proportionate share of HIS contributions		108,822		122,491
College contributions subsequent to the measurement date		137,756		
Total	\$	307,054	\$	389,280

The deferred outflows of resources totaling \$137,756, resulting from College contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount	
2026	\$	(49,672)
2027		(54,998)
2028		(66,568)
2029		(32,649)
2030		(12,461)
Thereafter		(3,634)
Total	\$	(219,982)

Actuarial Assumptions. The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions:

Inflation 2.40 percent

Salary increases 3.50 percent, average, including inflation

Municipal bond rate 3.93 percent

Salary increases were changed from 3.25 percent in the previous valuation to 3.50 percent in the current valuation.

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2021. This is a change from the previous valuation in which the mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

Discount Rate. The discount rate used to measure the total pension liability was 3.93 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 3.65 percent to 3.93 percent.

Sensitivity of the College's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the College's proportionate share of the net pension liability calculated using the discount rate of 3.93 percent, as well as what the College's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.93 percent) or 1 percentage point higher (4.93 percent) than the current rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)	
College's proportionate share of the net pension liability	\$2,516,852	\$2,210,923	\$1,956,953	

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

9. Retirement Plans – Defined Contribution Pension Plans

FRS Investment Plan. The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State's Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. College employees already participating in the State College System Optional Retirement Program or DROP are not eligible

to participate in the Investment Plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Service retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contributions rates, that are based on salary and membership class (Regular Class, Senior Management Service Class, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2024-25 fiscal year were as follows:

	Percent of
	Gross
<u>Class</u>	<u>Compensation</u>
FRS, Regular	11.30
FRS, Senior Management Service	12.67

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2025, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the College.

After termination and applying to receive benefits, the member may roll over vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The College's Investment Plan pension expense totaled \$282,504 for the fiscal year ended June 30, 2025.

10. Construction Commitments

The College's major construction commitments at June 30, 2025, were as follows:

Project Description	Total Commitment	Completed to Date	Balance Committed		
Deferred Maintenance - Improve Parking and Roadway Infrastructure	\$ 1,139,965	\$ 1,089,836	\$ 50,129		
Deferred Maintenance - Improve Air Quality - HVAC	1,503,360	953,465	549,895		
Deferred Maintenance - Increase Energy Efficiency	994,000	89,460	904,540		
Subtotal	3,637,325	2,132,761	1,504,564		
Other Projects (1)	450,712	157,060	293,652		
Total	\$ 4,088,037	\$ 2,289,821	\$ 1,798,216		

⁽¹⁾ Individual projects with a current balance committed of less than \$1 million at June 30, 2025.

11. Risk Management Programs

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The College provided coverage for these risks primarily through the Florida College System Risk Management Consortium (Consortium), which was created under authority of Section 1001.64(27), Florida Statutes, by the boards of trustees of the Florida public colleges for the purpose of joining a cooperative effort to develop, implement, and participate in a coordinated Statewide college risk management program. The Consortium is self-sustaining through member assessments (premiums) and purchases excess insurance through commercial companies for claims in excess of specified amounts. Excess insurance from commercial companies provided coverage of up to \$100 million for property insurance to February 28, 2025, and up to \$125 million from March 1, 2025. Insurance coverage obtained through the Consortium included fire and extended property, general and automobile liability, workers' compensation, health, life, and other liability coverage. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past 3 fiscal years.

Dental, vision, and long-term disability coverage are provided through purchased commercial insurance.

12. Functional Distribution of Operating Expenses

The functional classification of an operating expense (instruction, academic support, etc.) is assigned to a department based on the nature of the activity, which represents the material portion of the activity attributable to the department. For example, activities of an academic department for which the primary departmental function is instruction may include some activities other than direct instruction such as public service. However, when the primary mission of the department consists of instructional program elements, all expenses of the department are reported under the instruction classification. The operating expenses on the statement of revenues, expenses, and changes in net position are presented by natural classifications. The following are those same expenses presented in functional classifications as recommended by NACUBO:

Functional Classification	Amount				
Instruction	\$	5,002,761			
Public Services		182,975			
Academic Support		1,940,390			
Student Services		2,033,014			
Institutional Support		2,815,192			
Operation and Maintenance of Plant		3,385,615			
Scholarships and Waivers		2,143,219			
Depreciation		762,398			
Auxiliary Enterprises		548,493			
Total Operating Expenses	\$	18,814,057			

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the College's Total Other Postemployment Benefits Liability and Related Ratios

	 2025	 2024	 2023	 2022
Total OPEB Liability Service cost Interest Difference between Expected and Actual Experience Changes of assumptions or other inputs Benefit Payments	\$ 5,356 3,914 - (23,808) (319)	\$ 5,906 4,610 (30,233) 1,833 (8,694)	\$ 7,777 3,421 - (29,833) (6,700)	\$ 10,049 4,066 69,688 (100,714) (6,116)
Net change in total OPEB liability	(14,857)	(26,578)	(25,335)	(23,027)
Total OPEB Liability - beginning	 102,041	128,619	 153,954	176,981
Total OPEB Liability - ending	\$ 87,184	\$ 102,041	\$ 128,619	\$ 153,954
Covered-Employee Payroll	\$ 5,626,439	\$ 5,626,439	\$ 4,858,706	\$ 4,858,706
Total OPEB Liability as a percentage of covered-employee payroll	1.55%	1.81%	2.65%	3.17%
	2021	2020	2019	2018
Total OPEB Liability Service cost Interest Difference between Expected and Actual Experience Changes of assumptions or other inputs Benefit Payments	\$ 8,245 6,091 - 1,270 (8,762)	\$ 10,191 6,692 62,346 (76,194) (11,538)	\$ 10,420 6,274 - (5,549) (17,325)	\$ 11,133 5,545 - (10,229) (11,634)
Net change in total OPEB liability	6,844	(8,503)	(6,180)	(5,185)
Total OPEB Liability - beginning, as Restated	 170,137	 178,640	 184,820	 190,005
Total OPEB Liability - ending	\$ 176,981	\$ 170,137	\$ 178,640	\$ 184,820
Covered-Employee Payroll	\$ 4,555,518	\$ 4,555,518	\$ 4,630,068	\$ 4,630,068
Total OPEB Liability as a percentage of covered-employee payroll	3.88%	3.73%	3.86%	3.99%

Schedule of the College's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan

	_	2024 (1)	_	2023 (1)	_	2022 (1)		2021 (1)		2020 (1)	
College's proportion of the FRS net pension liability	0.012325949%		(0.012051683%		0.011904974%		0.012267882%	0.012500403%		
College's proportionate share of											
the FRS net pension liability	\$	4,768,257	\$	4,802,214	\$	4,429,607	\$	926,699	\$	5,417,859	
College's covered payroll (2)	\$	6,268,093	\$	5,715,027	\$	5,186,929	\$	5,211,393	\$	5,413,023	
College's proportionate share of the FRS net pension liability as a percentage of its covered payroll		76.07%		84.03%		85.40%		17.78%		100%	
FRS Plan fiduciary net position as a percentage of the FRS total											
pension liability		83.70%		82.38%		82.89%		96.40%		78.85%	

- (1) The amounts presented for each fiscal year were determined as of June 30.
- (2) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP because total employer contributions are determined on a uniform basis (blended rate) as required by Part III of Chapter 121, Florida Statutes.

Schedule of College Contributions – Florida Retirement System Pension Plan

	2025 (1)	2024 (1)		2023 (1)	2022 (1)	2021 (1)
Contractually required FRS contribution	\$ 769,574	\$ 707,876	\$	585,023 \$	514,879	\$ 470,170
FRS contributions in relation to the contractually required contribution	 (769,574)	 (707,876)		(585,023)	(514,879)	 (470,170)
FRS contribution deficiency (excess)	\$ 	\$ 	<u>\$</u>	<u>- \$</u>		\$
College's covered payroll (2)	\$ 6,887,796	\$ 6,268,093	\$	5,715,027 \$	5,186,929	\$ 5,211,393
FRS contributions as a percentage of covered payroll	11.17%	11.29%		10.24%	9.93%	9.02%

- (1) The amounts presented for each fiscal year were determined as of June 30.
- (2) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP because total employer contributions are determined on a uniform basis (blended rate) as required by Part III of Chapter 121, Florida Statutes.

2019 (1)	2018 (1)	2017 (1)	2016 (1)	2015 (1)
0.012207546% \$ 4,204,109				
\$ 5,176,701	\$ 5,210,740	\$ 4,751,145	\$ 4,998,131	\$ 4,807,735
81.21%	74.27%	76.32%	67.70%	37.08%
82.61%	84.26%	83.89%	84.88%	92.00%

 2020 (1)	2019 (1)	2018 (1)	2017 (1)	2016 (1)
\$ 389,783 \$	378,522 \$	366,157 \$	319,121 \$	326,824
 (389,783)	(378,522)	(366,157)	(319,121)	(326,824)
\$ 	<u> </u>	- \$	<u> </u>	
\$ 5,413,023 \$	5,176,701 \$	5,210,740 \$	4,751,145 \$	4,998,131
7.20%	7.31%	7.03%	6.72%	6.54%

Schedule of the College's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan

		2024 (1)		2023 (1)	_	2022 (1)		2021 (1)		2020 (1)
College's proportion of the HIS net pension liability	0.0	14738527%	0.	014389433%	C).014159807%	0	0.014712507%	0.	016656272%
College's proportionate share of the HIS net pension liability	\$	2,210,923	\$	2,285,234	\$	1,499,750	\$	1,804,710	\$	2,033,704
College's covered payroll (2)	\$	6,268,093	\$	5,715,027	\$	5,186,929	\$	5,211,393	\$	5,413,023
College's proportionate share of the HIS net pension liability as a percentage of its covered payroll HIS Plan fiduciary net position as		35.27%		39.99%		28.91%		34.63%		37.57%
a percentage of the HIS total pension liability		4.80%		4.12%		4.81%		3.56%		3.00%

- (1) The amounts presented for each fiscal year were determined as of June 30.
- (2) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP.

Schedule of College Contributions – Health Insurance Subsidy Pension Plan

	_	2025 (1)	 2024 (1)	2023 (1)	_	2022 (1)	 2021 (1)
Contractually required HIS contribution	\$	137,756	\$ 125,362	\$ 94,869	\$	86,103	\$ 86,509
HIS contributions in relation to the contractually required HIS contribution		(137,756)	(125,362)	(94,869)		(86,103)	(86,509)
HIS contribution deficiency (excess)	\$	<u> </u>	\$ · · · ·	\$ 	\$	· · ·	\$ <u> </u>
College's covered payroll (2)	\$	6,887,796	\$ 6,268,093	\$ 5,715,027	\$	5,186,929	\$ 5,211,393
HIS contributions as a percentage of covered payroll		2.00%	2.00%	1.66%		1.65%	1.66%

- (1) The amounts presented for each fiscal year were determined as of June 30.
- (2) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP.

	2019 (1)	2018 (1)	-	2017 (1)	_	2016 (1)	-	2015 (1)
0.0′ \$ \$	15451395% 1,728,856 5,176,701	0.015919011% \$ 1,684,886 \$ 5,210,740	\$ \$	0.014892600% 1,592,385 4,751,145	0 \$ \$	0.016103278% 1,876,770 4,998,131	\$ \$	0.015785682% 1,609,891 4,807,735
	33.40%	32.33%		33.52%		37.55%		33.49%
	2.63%	2.15%		1.64%		0.97%		0.50%

_	2020 (1)	2019 (1)	2018 (1)	2017 (1)	2016 (1)
\$	89,856	85,800	\$ 86,329	\$ 78,816	\$ 82,540
<u></u>	(89,856) - S	(85,800)	(86,329)	Φ.	<u>(82,540)</u> \$ -
\$	5,413,023	5,176,701	\$ 5,210,740	\$ 4,751,145	\$ 4,998,131
	1.66%	1.66%	ú 1.66%	6 1.66%	1.65%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

1. Schedule of Changes in the College's Total Other Postemployment Benefits Liability and Related Ratios

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Changes of Assumptions and Other Inputs. The Municipal Bond Rate used to determine total OPEB liability increased from 3.65 percent to 3.93 percent.

2. Schedule of Net Pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan

Changes of Assumptions. In 2024, salary increases including inflation increased from 3.25 percent to 3.5 percent and the mortality assumptions were updated.

3. Schedule of Net Pension Liability and Schedule of Contributions – Health Insurance Subsidy Pension Plan

Changes of Assumptions. In 2024, the municipal rate used to determine total pension liability increased from 3.65 percent to 3.93 percent and the demographic and coverage election assumptions were updated.

CERTIFICATION OF FINANCIALS AS REPORTED ON THE ANNUAL FINANCIAL REPORT FISCAL YEAR 2024 - 2025

College: NORTH FLORIDA COLLEGE

Total Funds Available Unallocated Fund Balance as % of Total Funds Available CERTIFIED AS	\$ 2	32.7118%
	\$ 2	
	\$ 2	22,270,111.11
	_	22,270,111.11
Total Unallocated Fund Balances	\$	7,284,959.16
Fund Balance - College		7,264,282.61
Fund Balance - Board Designated	\$	-
Reserved for Matching Grants	\$	-
Reserved for Student Activities Funds	\$	-
Reserved for Staff & Program Development	\$	-
Reserved for Other Required Purposes	\$	20,676.55
Reserved for Academic Improvement Trust Funds	\$	-
Reserve for Performance Based Incentive Funds	\$	-
	Reserved for Academic Improvement Trust Funds Reserved for Other Required Purposes Reserved for Staff & Program Development Reserved for Student Activities Funds Reserved for Matching Grants Fund Balance - Board Designated Fund Balance - College Total Unallocated Fund Balances	Reserved for Academic Improvement Trust Funds Reserved for Other Required Purposes Reserved for Staff & Program Development Reserved for Student Activities Funds Reserved for Matching Grants Fund Balance - Board Designated Fund Balance - College Total Unallocated Fund Balances \$

Section 11.45(2), Florida Statutes, the Auditor General shall: (c) Annually conduct financial audits of all state universities and Florida College System institutions and verify the accuracy of the amounts certified by each state university and Florida College System institution chief financial officer pursuant to ss. 1011.45 and 1011.84.

Section 1011.84(3)(e) If at any time the unencumbered balance in the general fund of the Florida College System institution board of trustees approved operating budget goes below 5 percent for a Florida College System institution with a final FTE less than 15,000 for the prior year, or below 7 percent for a Florida College System institution with a final FTE of 15,000 or greater for the prior year, the president shall provide written notification to the State Board of Education. By September 30 of each year, the chief financial officer of each Florida College System institution shall certify the unexpended amount of state funds remaining in the general fund of an institution as of June 30 of the previous fiscal year.

<u>Please complete and return this form to collegereporting@fldoe.org by</u>

9/30/2024

Please note a hard copy is not required to be submitted to the Florida College Budget Office.

Chief Financial Officer

				Cumman, of An		RTH FLORIDA COLLE	e Fiscal Year Ending	- lune 20 2025						
							ORE ENTERING DAT						Version:	
				58	EINSTRUCTIONS	IN COLUMN Q BEFO	RE ENTERING DAT						2025.v01	
		(1) Current Funds	(2) Current Funds -	(3)	(4) Loan &	(5)	(6)	(7) Unexpended Plant	(8) Debt Service	(9) Invested in Plant		GASB AJEs (Describe in	ADJUSTED Total All	
ASSETS Cash in Depository	GL Code	Unrestricted	Restricted	Auxiliary Funds	Endowment Funds	Scholarship Funds	Agency Funds	Funds	Funds	Funds	Total All Funds	NOTES)	Funds AJE Zero Check	NOTES \$0.00
Cash In Depository Investments - Cash Equivalent (Other)	10100 10200	476,337.73	171,858.19	406,873.50	85,471.24	(499,196.31)	124,297.79	(642,034.43)	1	1	123,607.71	:	123,607.71	1,3 Cash and Cash Equivalent; all other Restricted CCE Cash and Cash Equivalents
Investments - Cash Equivalent (SRA)	10210	7,662,097.76		77,960.23				3,554,046.59	1.0	:	11,294,104.58		11,294,104.58	Cash and Cash Equivalents Cash and Cash Equivalents Cash and Cash Equivalents
Investments - Cash Equivalent (SPIA) Cash on Hand Accounts Receivable (non Govt.)	10220 12100 13000	6,685.31 22,353.14	250.00	1,538.51 829.95						1	8,473.82 23,183.09		8,473.82 23,183.09	Cash and Cash Equivalents Accounts Receivable, Net
Account Receivable - Other Account Receivable - Other	13100	41,720.79	4,788.01	21.897.71		7,122.64	16,628.23	9,781.90		-	85,311.05 16,660.64		85.311.05	Accounts Receivable, Net
Accounts Receivable - Allowance for Doubtful Accounts	13200 13300 13800			32.41			16,628.23		- 1	1	16,660.64		-	Accounts Receivable, Net; Returned Checks Accounts Receivable, Net
Accrued Interest Receivable Notes Receivable - Current	14010						1	1		1		:	-	Accounts Receivable, Net Notes Receivable Current
Notes Receivable - Non-current Loan Principal Collected	14020 14100 14210	:	1				1	1	1	1			:	Notes Receivable Non Current Notes Receivable Current
Lease Receivable, Current Lease Receivable, Non-Current	14210 14220	:					1	1		1	:		:	Notes Receivable Current Lease Receivable, Non Current Lease Receivable, Non Current
Notes Receivable - Allowance for Doubtful Accounts Prepaid Expenses	1/300									1				Notes Receivable Current Prepaid Expenses, Current
Prepaid Expenses - Non Current	14500 14510 14600					-		-		-	-		-	Prepaid Expenses, Non Current Other Assets
Deposits Receivable - Current Deposits Receivable - Non Current	15000	- :		:		- :	1	- :	- :	1	:	:		
Deposits Receivable - Bond Trustee	15000 15100 15300						1		- 1	1			-	Deposits NonCurrent Assets -Other Assets Deposits
Investments - Current Investments Current Restricted	16100 16110 16200						1	- 1		1	:	:	:	1,3 Investments; all other Restricted Investments Restricted Investments
Investments - Non-current Investments - Non-current Restricted	16200 16210	:	1				1	1	1	1	: 1	:		Restricted Investments 1.3 Investments; all other Restricted Investments - Non Current Non Current Restricted Investments
Merchandise Inventory Due from Governmental Agencies	17000	74,803.95		7,804.80			1			1	82,608.75			
Due from Component Units - Primary Due from Component Units - DSO	17200 17300 17400	96,949.84	56,932.04 13,117.35			510,017.68		4,139,619.47		-	4,803,519.03 13,117.35		4,803,519.03 13.117.35	Due From Governmental Agencies Due From Governmental Agencies Due From Governmental Agencies Due From Governmental Agencies
Due from Component Units - USO Due from Current Funds - Unrestricted Due from Current Funds - Restricted	18100		13,117.35								13,117.35		13,117.35	AJE's should eliminate to zero - not in Financial Stmts
Due from Current Funds - Restricted Due from Auxilian's Punds Due from Loan, Endowment, Annuity & Life Income Funds	18200 18300	16,193.48									16,193.48	(16,193.48)		AJE's should eliminate to zero - not in Financial Stmfs AJE's should eliminate to zero - not in Financial Stmts
	18400 18500										:		:	AJE's should eliminate to zero - not in Financial Stmts AJE's should eliminate to zero - not in Financial Stmts
Due from Agency Funds Due from Unexp. Plant & Renewals/Replacement Funds Due from Retirement of hidobledness Funds	18600 18700								:		:	-		AJE's should eliminate to zero - not in Financial Stmts AJE's should eliminate to zero - not in Financial Stmts
Due from Retirement of Indebtedness Funds	18800 19000										:			AJE's should eliminate to zero - not in Financial Strits Depreciable Capital Assets,Net
Right 1-To- Use Lease Assets - Amortization Leasehold Improvements	19009										-			Depreciable Capital Assets,Net
Leasehold Improvements, Accumulated Amortization	19010 19019	- :		:		- :	1	- :	- :	1	:	:	:	Depreciable Capital Assets,Net Depreciable Capital Assets,Net
Intangible Right -To-Use Asset - PPA/APA Intangible Right -To-Use Asset - PPA/APA Amorization	19020 19029						1	1			- :			Depreciable Capital Assets,Net Depreciable Capital Assets,Net
Land Buildings	19100 19200	:	1		1		1	1	1	1,157,391.97 30,620,724.51	1,157,391.97 30,620,724.51		1,157,391.97 30,620,724.51	Non Depreciable Capital Assets Depreciable Capital Assets, Net
	19209 19300			:			1	1		(14,741,927.40) 6.755.123.11	(14,741,927.40) 6.755.123.11		(14,741,927.40) 6.755.123.11	Depreciable Capital Assets, Net
Other Structures & Land Improvements Other Structures & Land Improvements Other Structures & Land Improvements Fundium, Machinery & Equipment Fundium, Machinery & Equipment	19309 19400									(5,989,258.27) 3,815,742.13	(5,989,258.27) 3,815,742.13		(5,989,258.27) 3,815,742,13	Depreciable Capital Assets, Net Depreciable Capital Assets, Net
Furniture, Machinery & Equipment - Accumulated Depreciation Other Assets	19419 19500	- :					1		- 1	(2,516,202.47)	(2,516,202.47)		(2,516,202.47)	Depreciable Capital Assets, Net
SBITA Subscription Liability- Initial measurement	19501						1	- 1	- :	1			-	Depreciable Capital Assets,Net Depreciable Capital Assets,Net
SBITA Implementation Costs -Payment at commencement of subscription term Other Depreciable Assets (3-10+yrs- Capital Assets Class), Accumulated Deprec.	19502 19519						1	1		1				Depreciable Capital Assets,Net Depreciable Capital Assets,Net
Other Assets (non-depreciable) Artwork/Artifacts	19600 19630						1	1	1	1		:	:	Non Depreciable Capital Assets Non Depreciable Capital Assets
Artwork/Artifacts Non-Oppreciable Assets - Other Licenses Non-Oppreciable Assets - Data Licenses-Perpetual	19631 19632	:						:	1.0	:	:	:		Non Depreciable Capital Assets Non Depreciable Capital Assets
Construction in Progress SBITA in Progress - Costs Accumulated for capitalization in the implementation stage of SBITA Deferred Outflows of Resources - Service Concession Arrangement	19800					-		-		2,502,196.27	2,502,196.27			Non Depreciable Capital Assets
Deferred Outflows of Resources - Service Concession Arrangement Deferred Outflows of Resources - Accum Dec in EV of Securities	19802 19901					-		-		-	-		-	Deferred Outflow Related to Service Concession Arrangement
Deferred Outflows of Resources - Pension FRS	19902 19908	2,013,012.00					1	1		1	2,013,012.00		2,013,012.00	Deferred Outflows - Accumulated Decrease in Fair Value of Securities Deferred Outflows of Resources - Pension FRS Deferred Outflows of Resources - Pension HIS
Deferred Outflows of Resources - Pension HIS Deferred Outflows of Resources - Other Postemployment Benefits	19909 19910 19911	307,054.00 76,710.00				1	1	- 1		1	307,054.00 76,710.00		307,054.00 76,710.00	Deferred Outflows of Resources - Pension HIS Deferred Outflows of Resources - Other Postemployment Benefits
Deferred Outflows of Resources - Lease Agreements Deferred Outflows of Resources - Asset Retirement Obligations	19911 19913					-	-	-		-	-			Deferred Outflows of Resources - Other Postemployment Benefits Deferred Outflows of Resources - Lease Agreements
- I	19913													Deferred Outflows of Resources - Asset Retirement Obligations
TOTAL ASSETS		10,793,918.00	246,945.59	516,937.11	85,471.24	17,944.01	140,926.02	7,061,413.53	-	21,603,789.85	40,467,345.35	(16,193.48)	40,451,151.87	
LIABILITIES														
Deposits Held In Custody for Others (Current)	21100	(4,252.12)					140 926 02							
Deposits Held In Custody for Others (Non Current) Payroll Deductions Payable	21100 21200	(200.00)								-	136,673.90		136,673.90	Deposits held for Others - Current
Payroll Deductions Payable Payroll Deductions Payable Student Fee Refunds Payable	21300							:		:		:	136,673.90 - (200.00)	Deposits held for Others - Current Non-current Liabilities (Other Long-Term Liabilities) Salary and Payol Taxes Payable
Student Fee Refunde Payable	21400		:								136,673.90 (200.00)	:	(200.00)	Non-current Liabilities (Other Long-Term Liabilities) Salary and Payroll Taxes Payable Salary and Payroll Taxes Payable
Federal Income Tax Pavable	21400 22000 22100		:									-	(200.00)	Non-current Liabilities (Other Long-Term Liabilities) Salary and Payor I Taxes Payable Accounts Payable Accounts Payable
Federal Income Tax Payable FICA Tax Payable FICA Tax Payable FICA Tax Payable	22000 22100 22200 22300	:				:			-			: : : :	(200.00)	Non-current Liabilities (Citter Long-Term Liabilities) Salary and Payol Lose Payable Accounts Parable Accounts Parable Salary and Payol Lose Payable
Federal Income Tax Payable FICA Tax Payable FICA Tax Payable FICA Tax Payable	22000 22100 22200 22300				-			-		-	(200.00)	- - - - - - - - -	(200.00) - - - - - - -	Non-current Liabilities (Other Long-Term Liabilities) Salivy and Payor I lanes Pispalitie Salivy and P
Federal Income Tax Payable FICAT Tax Payable Retirement Contributions Payable Insurance Contributions Payable Accounts Payable Statines & Wages Payable	22000 22100 22200 22300 22400 22500 22600	317,236.88 277,878.55	3,799.56	77,529.75		299.40		369,916.11		-		-	(200.00) - - - - - - -	Non-current Liabilities (Other Lone) Term Liabilities) Non-current Liabilities (Other Lone) Term Liabilities) Saliar and Paparl Tease Prayable Accounts Parable Saliar and Paparl Tease Parable
Federal hocme Tax Payable FEACA Tax Payable Retirement Contributions Payable Retirement Contributions Payable Accounts Payable Sabatins & Wages Payable Compensated Leave Paya	22000 22100 22200 22300 22400 22500 22600 22710	317,236.88 277,878.55	3,799.58	77,529.75		299.40		369,916.11			(200.00) 		768,781.70 277,878.55	Non-current Liabilities (Other Long-Term Liabilities) Salary and Paprol Tieses Prepatite Accounts Prepatite Salary and Paprol Tieses Prepatite Salary and Paprol Tieses Prepatite Salary and Paprol Tieses Prepatite
Federal focume Tax Payable FECKAT Tax Prayable Reterment Contributions Payable Reterment Contributions Payable Accounts Payable Sabatines & Wagee Payable Compensated Leave Payable Compensated Leave Payable Compensated Leave Payable Other Postargionness Benefits Lability Other Postargionness Benefits Lability Other Postargionness Benefits Lability Notice Total	22000 22100 22200 22300 22400 22500 22600 22710 22720 22730 22740	317,236.88 277,878.55	3,799.56	77,529.75		299.40		369,916.11			(200.00) - - - - - - - - - - - - - - - - - -		768,781,70 277,878.55 1,652,104.35 319.00 88,865.00	Non-current Liabilities (Other Long-Term Liabilities) Salvar and Parol Tiese Psysible Salvar and Parol Tiese Psysible Salvar and Parol Tiese Psysible Accounted Parolet Salvar and Parol Tiese Psysible Compensated Abencies current Compensated Abencies current Compensated Abencies current
Federal Mooren Tar Payable FECKAT Tar Payable Restrement Contributions Payable Restrement Contributions Payable Restrement Contributions Payable Restrement Contributions Payable Sobatine S Waxee Payable Compensated Leave Payable Compensated Leave Payable Compensation Leave Restrement	22000 22100 22200 22300 22400 22500 22600 22710 22720 22730 22740 22750	317,236.88 277,878.55 1,652,104.35 319.00 86,865.00	3,799.56	77,629.75		299.40		369,916.11			(200.00) 		768,781.70 277,878.55 1,652,104.35 319.00 86,865.00	Non-current Liabilites (Other Lons-Term Liabilities) Salary and Paperd Times Progride Compensated Advances - non current OPEB OPEB
Federal Bocome Tax Poyable FECAT Tax Provide Potent and Contributions Poyable Reterment Contributions Poyable Accounts Poyable Accounts Poyable Statismic A Wages Poyable Compensated Learners FES Intellegation Learners FES Intellegation Learners FES Intellegation Learners FES Intellegation Learners	22000 22100 22100 22300 22400 22500 22710 22720 22730 22740 22750 22751 22760	317,236.88 277,878.55 1,652,104.35 319.00 86,865.00 7,695.00 4,768,257.00	3,799.56	77,529.75		299.40		369,916.11			768,781.70 277,878.55 1,852,104.35 319.00 88,885.00 7,895.00		768,781.70 277,878.55 1,652.104.35 319.00 88,865.00 7,698.57.00	Non-current Liabilities (Other Lons-Term Liabilities) Salary and Paperd Times Paraghte Salary and Paperd Times Paparlitie Compensated Analysis of Salary and Paperd Times Paparlitie Compensated Analysis concert OPER Times Compensated Analysis concert OPER Salary Compensated Compen
Federal focume Tar Payable FECHAT Payable Reterment Contribution Payable Reterment Contribution Payable Reterment Contribution Payable Accounts Payable Sabatines & Wages Payable Compensated Leave Payable - Current Compensation Leave Payable - Current FRS Net Pension Liability - Current FRS Net Pension Liability - Current MS Net Pension Liability - Current MS Net Pension Liability - Current	22000 22100 22200 22300 22400 22500 22600 22710 22730 22740 22750 22751 22760 22761	317,236.88 277,878.55 1,652,104.35 319.00 86,865.00	3,799.56	77,529,75	103.00	299.40		369,916.11			(200.00) 		768.781.70 277,878.55 1.652.104.35 319.00 68.655.00 4.768.257.00 4.268.257.00 2.203.340.34	Non-current Liabilities (Other Long-Term Liabilities) Salvar and Parol Tiese Papalitie Compensation Annotes Control Fine Papalities Control Fine
Federal focume Tar Payable FECHAT Payable Reterment Contribution Payable Reterment Contribution Payable Reterment Contribution Payable Accounts Payable Sabatines & Wages Payable Compensated Leave Payable - Current Compensation Leave Payable - Current FRS Net Pension Liability - Current FRS Net Pension Liability - Current MS Net Pension Liability - Current MS Net Pension Liability - Current	22000 22100 22200 22300 22400 22500 22710 22710 22720 22730 22740 22751 22760 22761 22761 22810 22810	317,236.88 277,878.55 1,652,104.35 319.00 86,865.00 7,695.00 4,768,257.00 2,203,228.00		77,529,76	103.00			34,316.12			768,781,70 277,878,55 1.682,104,35 319,00 86,865,00 7,695,00 4,768,257,00 (3,340,34)		768.781.70 277,878.55 1,652,104.35 319.00 8,885.00 7,695.00 4,768.257.00 (3,340.34)	Non-current Liabilities (Other Lony-Term Liabilities) Saliary and Papari Lane Fippalies Saliary and Papari Lane Papalies Compensated Absences - courrent Compensated Absences - concerned OFEB First Paparion - Current HIS Pression - Current HIS Parsion - Non Current HIS Parsion - Non Current Accounts Papalies One - Commensated Absences Accounts Papario - Current Accounts Papalies One - Commensated Absences Accounts Papalies One - Commensated Absences Accounts Papalies One - Commensated Absences Accounts Papalies One - Commensated - Current Accounts Papalies One - Current
Federal Rocene Tax Poyable Fock Tax Fock Tax Poyable Fock Tax Fock	22000 22100 22100 22200 22300 22400 22500 22710 22730 22740 22750 22751 22760 22761 22760 22810 22810 22810 22820 22900 23100	317,236.88 277,878.55 1,652,104.35 319.00 86,865.00 7,695.00 4,768,257.00 2,203,228.00		77,529.75	103.00						768,781,70 277,878,55 1,652,104,35 319,00 86,865,00 7,695,00 4,788,257,00 2,203,228,00		768.781.70 277.878.55 1.852.104.35 3.852.604.35 7.685.20 4.786.257.00 (3.340.34) 1454.875.31 (4.641.35)	Non-current Liabilities (Other Long-Term Liabilities) Salier and Paparl Tasse Prayable Salier and Paparl Tasse Prayable Accounts Parable Salier and Paparl Tasse Prayable Salier and Paparl Tasse Parable Compensation (Salier Salier
Federal Roome Tax Payable FEACA TAX PAYABLE FEAC	22000 22100 22100 22200 22300 22400 22500 22710 227720 227730 227740 22750 22751 22760 22761 22800 22810 22810 22810 22820 22900 23100 23800	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,336.75		103.00			34,316.12			768,781.70 277,676.55 1,652,104.35 1,919.00 86,865.00 7,985.25.00 2,220 (3,340.34) 145,475.43 (4,641.35)		786,781,70 277,878,55 1,852,104,35 1,852,104,35 1,852,100 88,865,00 7,865,50 1,786,257,00 (3,340,34) 145,475,43 (4,641,35)	Non-current Liabilities (Other Lond-Term Liabilities) Sallary and Papel Table Papilities Sallary and Sallary
Federal focume Tax Poyable Reterment Contributions Payable Reterment Contributions Payable Reterment Contributions Payable Accounts Payable Sabatines & Wages Payable Compensated Leave Payable Compensated Leave Payable Compensated Leave Payable Other Postemptoyment Benefits Labbilly - Current Other Postemptoyment Benefits Labbilly - Non-Current FRS Net Pension Labbilly - Current Sile Net Pension Labbilly - Current Sile Net Pension Labbilly - Current HIS Net Pension Labbilly - Non-Current HIS Net Pension Labbilly - Non-Current Abstrage Payable - Current Abstrage Payable - Non-current Abstrage Payable - Non-current Saber Tax Payable Saber Tax Payable Scholansips Payable - Non-current Scholansips Payable - Current Scholansips Payable - Current Scholansips Payable Sombe Payable - Current	22100 22100 22100 22200 22400 22500 2270 22700 22710 22720 22730 22740 22750 22761 22760 22761 22800 22810 22810 23800 23800 23900 2	317,236.88 277,878.55 1,652,104.35 319.00 68,865.00 7,695.00 4,768.257.00 (5,286.09)			103.00			34,316.12			768,781.70 778,781.75 11,662.104.35 131.00 88,885.00 7,985.00 4,788,257.00 2,031,228.00 (3,340,34)		768,781,70 277,878,55 1,652,104,35 1,652,104,35 1,652,104,35 1,652,104,35 1,768,50 1	Non-current Liabilities (Other Lond-Term Liabilities) Salary and Paperd Tiese Papelle Salary and Salary
Federal Roome Tax Poyable FECKA Tax Parville Reterment Contributions Payable Reterment Contributions Payable Accounts Payable Stateries A Wages Payable Compensable Leave Payable Compensable Leave Payable Observations Contributions Other Postemployment Benefits Lability - Current Other Postemployment Benefits Lability - Non-Current FES Net Personal Lability - Current FES Net Personal Lability - Current FES Net Personal Lability - Non-Current HIS Net Personal Lability - Non-Current HIS Net Personal Lability - Non-Current Abilitage Payable - Non-Current Contribution Current Contr	22100 22100 22100 22200 22400 22500 2270 22700 22710 22720 22730 22740 22750 22761 22760 22761 22800 22810 22810 23800 23800 23900 2	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,336.75		103.00			34,316.12			768,781.70 277,676.55 1,652,104.35 1,919.00 86,865.00 7,985.25.00 2,220 (3,340.34) 145,475.43 (4,641.35)		766,781,70 277,878,55 1,662,104,35 310,00 7,665,00 7,665,00 2,00,340,34) 145,475,43 (4,641,35)	Non-current Liabilities (Other Long-Term Liabilities) Salier and Paparl Tases Prayable Salier and Paparl Tases Prayable Accounts Parable Salier and Paparl Tases Prayable Salier and Paparl Tases Parable Compensation of Salier S
Federal Bocome Tax Poyable FECKA Tax Parable Peterment Contributions Payable Reterment Contributions Payable Accounts Payable Statistics & Wages Payable Compensated Leave Comment Other Postemployment Benefits Labibly Courrent Other Postemployment Benefits Labibly Non-Current FES Net Person Labibly Anno-Current HS Net Person Labibly Anno-Current HS Net Person Labibly Anno-Current Albitissp Payable Courrent Albitissp Payable States Tax Payable Estimated Issuance Colarins Payable Estimated Issuance Colarins Payable Deposits Refundate Doposits Refundate Doposits Refundate Bonde Payable Current Bonde Payable B	22000 22100 22100 22200 22400 22400 22500 22600 22710 22720 22740 22730 22740 22781 22781 22781 22801 22801 22801 22801 23802 23801 23800 238100 238100 238100 238100 238100 238100 238100	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,336.75		103.00			34,316.12			768,781.70 277,676.55 1,652,104.35 1,919.00 86,865.00 7,985.25.00 2,220 (3,340.34) 145,475.43 (4,641.35)		768.781.70 277.878.56 1.955.104.35 3190.0 6.865.00 7.865.00 0.340.34) 145.475.43 (4.641.35)	Non-current Liabilities (Other Lond-Term Liabilities) Salary and Paper Liabilities (Dele Lond-Term Liabilities) Salary and Paper Liabilities (Dele Lond-Liabilities) Salary and Paper Liabilities (Dele Lond-Liabilities) Salary and Paper Liabilities (Dele Liabilities) Salary and Salary (Dele Liabilities) Salary and Salary (Dele Liabilities) Salary (
Federal focume Tax Payable Federal focume Tax Payable Reterment Contributions Payable Reterment Contributions Payable Reterment Contributions Payable Solatines & Wasses Payable Compensated Leave Payable - Current Compensated Leave Payable - Current Compensation Leave Payable - Current Other Postamount Benefils Labally - Non-Current Other Postamount Benefils Labally - Non-Current FRS Net Person Labally - Current PRS Net Person Labally - Current Other Payable - Mont-Current Other Payable - Current Arbitage Payable - Non-Current Arbitage Payable - Non-Current Retenange Payable - Non-Current Retenange Payable - Non-Current Control Payable - Current Retenange Payable - Current Retenange Payable - Current Deposits Returnations Scholanships Payable Deposits Returnations Losses Payable - Current	22000 22100 22100 22100 22200 22300 22400 22500 22500 22500 22710 22720 227710 22772 22772 22778 22778 22778 22778 22780 22810 22820 23100 23100 23100 23100 23110 28210 28210 28210 28220 23300	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,336.75		103.00			34,316.12			768,781.70 277,676.55 1,652,104.35 1,919.00 86,865.00 7,985.25.00 2,220 (3,340.34) 145,475.43 (4,641.35)		768,761,70 277,879,56 1,855,104,35 319,00 7,895,50 7,895,50 0,2,03,228,00 (3,340,34) (4,641,35)	Non-current Liabilities (Other Lond-Term Liabilities) Salary and Paperd Times Papelle Compensated Alarcese Papelle Compensated Alarcese Papelle Salary and Paperd Times Papelle Salary and Salary
Federal bocome Tar Poyable Folk Tar Davids Fol	22000 22100 22100 22200 22300 22400 22500 22500 22750 227750 227760 22776 22760 22780 22780 22781 22800 22801 23800 24000 23800 24000 23800 24000 24000 24000 26010 2611	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,336.75		103.00			34,316.12			768,781.70 277,676.55 1,652,104.35 1,952,104.35 1,950,00 68,685.00 7,965.25 00 (3,340.34) 145,475.43 (4,641.35)		768.781.70 277.878.87 319.00 6.865.00 7.865.00 0.486.50 0.03.98.00 0.03.98.30 (4.64.135)	Non-current Liabilities (Other Lond-Term Liabilities) Salier and Papari Tane Prapisit Salier and Papari Tane Paparit Salier and Paparit Tane Paparit Salier and Paparit Tane Desposit Salier and Salier Sali
Federal focume Tax Poyable Federal focume Tax Poyable Reterment Contributions Payable Reterment Contributions Payable Reterment Contributions Payable Reterment Contributions Payable Sabilines & Wages Payable Compensated Leave Payable Compensated Leave Payable Compensated Leave Payable Compensated Leave Payable Contribution Other Postemptoyment Benefits Lability - Current Other Postemptoyment Benefits Lability - Non-Current Size Net Pension Lability - Current NSI Net Pension Lability - Current NSI Net Pension Lability - Current NSI Net Pension Lability - Non-Current NSI Net Pension Lability - Non-Current NSI Net Pension Lability - Non-Current - Non-Fayable - Current - Abstrace Payable - Schodarsipa Payable - Current - Bonde Payable - Current - Sonde Payable - Current - Lourner Payable - Non Current - Lourner Payable - Non Current - Lourner Payable - Non Current - Control Purchase - Payable - Current	22000 22100 22100 22100 22200 22300 22400 22500 22500 22500 22700 22730 22730 22740 22750 22761 22800 22761 22800 23300 24000	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,336.75		103.00			34,316.12			768,781.70 277,676.55 1,652,104.35 1,952,104.35 1,950,00 68,685.00 7,965.25 00 (3,340.34) 145,475.43 (4,641.35)		766,781,70 277,878,55 1,565,104,35 316,00 7,665,00 7,665,00 2,00,340,34) 145,475,43 (4,641,35) (2,689,81)	Non-current Liabilities (Other Long-Term Liabilities) Salier and Paparl Tases Prayable Salier and Paparl Tases Prayable Accounts Parable Salier and Paparl Tases Prayable Salier and Paparl Tases Paparle Salier and Salier
Federal bosons Tax Poyable FECAT Tax Provide Potentement Contributions Poyable Reterment Contributions Poyable Accounts Psyable Statistics A Wasses Psyable Compensable Leave Psyable Accounts Psyable Statistics A Wasses Psyable Compensable Leave Psyable Observations Comment Other Postemployment Benefits Labibly - Current Other Postemployment Benefits Labibly - Non-Current FES Net Person Labibly - Vourent FES Net Person Labibly - Non-Current HIS Net Person Labibly - Non-Current HIS Net Person Labibly - Non-Current Abitistics Psyable - Non-Current Bonde Psyable - Current Bonde Psyable - Current Bonde Psyable - Current Bonde Psyable - Non-Current Heinest Psyable - Non-Current Heinest Psyable - Non-Current Special Termination Benefit Psyable - Current Special Termination Benefit Psyable - Current Special Termination Benefit Psyable - Non-Current Special Termination Benefit Psyable - Non-Current Special Termination Benefit Psyable - Non-Current Since Leaves Labibilities, Non-Current) Special Termination Benefit Psyable - Non-Current Since Leaves Labibilities, Non-Current) Special Termination Benefit Psyable - Non-Current Since Leaves Labibilities, Non-Current) Special Termination Benefit Psyable - Non-Current Since Leaves Labibilities, Non-Current)	22000 22100 22200 22200 22200 22300 22400 22710 22720 22730 22774 22776 22776 22776 22761 22761 22761 22761 22761 22761 22761 22600 22810 28810 28800	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,336.75		103.00			34,316.12			768,781.70 277,676.55 1,652,104.35 1,952,104.35 1,950,00 68,685.00 7,965.25 00 (3,340.34) 145,475.43 (4,641.35)		768.781.70 277.878.56 1.662.104.35 319.00 7.685.00 1.768	Non-current Liabilities (Other Lond-Term Liabilities) Saliary and Papari Tana Prapisis Saliary and Saliary Sa
Federal Roome Tar Poyable FECAT Tar Parvalle FECAT Tar F	22000 22100 22100 22100 22200 22300 22400 22400 22700 22710 22710 22710 22720 22730 22740 22761 22761 22761 22761 22800 2810 28810	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,336.75		103.000			34,316.12			768,781.70 277,676.55 1,652,104.35 1,952,104.35 1,950,00 68,685.00 7,965.25 00 (3,340.34) 145,475.43 (4,641.35)		768.781.70 277.878.56 1.662.104.35 319.00 7.685.00 1.768	Non-current Liabilities (Other Lond-Term Liabilities) Saliary and Papari Tana Prapisis Saliary and Saliary Sa
Federal Roome Tar Poyable FECAT Tar Parvalle FECAT Tar F	22000 22100 22200 22200 22200 22300 22500 22710 22720 22730 22730 22770	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,336.75		103.00			34,316.12			768,781.70 277,676.55 1,652,104.35 1,952,104.35 1,950,00 68,685.00 7,965.25 00 (3,340.34) 145,475.43 (4,641.35)		768.781.70 277.878.56 1.662.104.35 319.00 7.685.00 1.768	Non-current Liabilities (Other Long-Term Liabilities) Salier and Paparl Tase Prapisite Salier and Paparl Tase Papasite Compensated Absences - concered OPIES Compensated Absences - concered OPIES His Persion - Current HIS Persion - Current HIS Persion - Current HIS Persion - Non Current HIS Persion - Non Current Other Long Term Liabilities - Current Other Long Term Liabilities - Current Other Long Term Liabilities - Current Salier - Current Notes and Losse Papasite - Non Current Salier Membrane Salier - Non Current Salier Membrane Salier - Non Current Asset Notesment Childusium - Current
Federal focume Tax Poyable Federal focume Tax Poyable Reterment Contributions Payable Reterment Contributions Payable Reterment Contributions Payable Salatines & Wasses Payable Compensated Leave Payable - Current Compensated Leave Payable - Current Other Postemployment Benefits Lability - Current Other Postemployment Benefits Lability - Nort-Current FER Net Person Lability - Current FER Net Person Lability - Nort-Current His Net Person Lability - Nort-Current His Net Person Lability - Nort-Current His Net Person Lability - Nort-Current Abilitings Payable - Current Retainage Payable - Current Retainage Payable - Current Description Retainage Payable - Current Description Retainage Payable - Current Description Retainage Payable - Current Bonds Fayable - Current Bonds Payable - Current Bonds Fayable - Current Bonds Payable - Current Bonds Payable - Current Bonds Payable - Current Bonds Fayable - Bonds Fayable - Current Bonds Fayable - Current Bonds Fayable - Bonds Fayable - Current Bonds Fayable - Cur	220000 221000 222000 222000 222000 222000 222000 222700 22700 22700 22710 22740 22740 22740 2276	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,338,75		103.00	(52,810.12)		34,316.12			(200.00) 768.781.70 277.871.55 1.652.104.35 319.00 86.865.00 7.966.500 2.03.3228.00 (3.340.34) 145.475.43 (4.641.35)		769.781.70 7769.781.70 2777.878.55 1.652.104.35 30.06 68.865.00 7.665.00 4.786.257.00 6.340.34) 1454.755.31 (4.641.35)	Non-current Liabilities (Other Long-Term Liabilities) Salier and Papari Tase Papalitie Compensated Absoraces - convert C
Federal Norme Tax Populse Federal Norme Tax Federal Federal Federal Norme Federal Norme Federal Norme Federal Federal Norme Federal Norme Federal Norme Federal Federal Norme Federal Federal Norme Federal Federa	22000 22100 22200 22200 22200 22500 22500 22500 22710 22720 22720 22773 227740 227761 22760 22761 22760 22820 22820 2310 28220 2310 28220 2310 28220 2310 28220 2310 28220 2310 28220 2310 28220 2310 28220 2310 28220 2310 2320 2310 2320 2320 2320 2320 2	317,236,88 277,878.55 1,652,104.35 319.00 6,885.00 7,695.00 4,768.257.00 (5,286.09)	20,336.75		103.000			34,316.12			768,781.70 277,676.55 1,652,104.35 1,952,104.35 1,950,00 68,685.00 7,965.25 00 (3,340.34) 145,475.43 (4,641.35)		769.781.70 7769.781.70 2777.878.55 1.652.104.35 30.06 68.865.00 7.665.00 4.786.257.00 6.340.34) 1454.755.31 (4.641.35)	Non-current Liabilities (Other Long-Term Liabilities) Salier and Paparl Tase Prapisite Salier and Paparl Tase Papasite Compensated Absences - concered OPIES Compensated Absences - concered OPIES His Persion - Current HIS Persion - Current HIS Persion - Current HIS Persion - Non Current HIS Persion - Non Current Other Long Term Liabilities - Current Other Long Term Liabilities - Current Other Long Term Liabilities - Current Salier - Current Notes and Losse Papasite - Non Current Salier Membrane Salier - Non Current Salier Membrane Salier - Non Current Asset Notesment Childusium - Current

9/5/2025 2 of

Due to Component Units - Primary														
	27300	-	-	-		-		-	-	-	-			Due to Other Governments
Due to Component Units - DSO Due to Current Funds - Unrestricted	27400 28100	1	1.0	16,193.48		1			:	:	16,193.48	(16,193.48)		Due to Component Unit A.IF's should eliminate to zero - not in Financial Stmts
Due to Current Funds - Restricted	28200	-		10,130.40		-	-				10,100.40	(10,130,40)		AJE's should eliminate to zero - not in Financial Strats
Due to Auxiliary Funds Due to Loan, Annuity & Life Income Funds	28300	1	1.0				1				:	:		AJE's should eliminate to zero - not in Financial Strats AJE's should eliminate to zero - not in Financial Strats
Due to Scholarship Funds	28400 28500	-	-			-	-	-	-					AJE's should eliminate to zero - not in Financial Stmts
Due to Agency Funds Due to Unexpended Plant & Renewable/replacement Funds	28600 28700				1						:			AUE's should eliminate to zero - not in Financial Strifts AJE's should eliminate to zero - not in Financial Strifts
Due to Retirement of Indebtedness Funds	28800 29900 29901	-	-			-	-							AJE's should eliminate to zero - not in Financial Stmts
Deferred Inflows of Resources Deferred Inflows of Resources - Service Concession Arrangement	29900	1				1								DI - Service Concession Arrangement
Deferred Inflows of Resources -Accum Inc in the FV of Securities	29902													Accum Inc in FV Securities
Deferred Inflows of Resources - Pension FRS Deferred Inflows of Resources - Pension HIS	29902 29908 29909	391,934.00 389,280.00	-			-		-	-		391,934.00 389,280.00		391,934.00 389,280.00	DI - Pension FRS
Deferred Inflows of Resources - Other Postemployment Benefits	29910	173.978.00									173.978.00		173.978.00	DI - Pension HIS DI - Other Postemployment Benefits
Deffered Inflows of Resources - Lease Agreements	29911	-	-			-	-		-					DI - Lease Agreements
Deferred Inflows - Irrevocable Split-Interest Agreements TOTAL LIABILITIES	29912	0,257,381.36	62,510.64	88,161.20	103.00	(44,262.79)	140,926.02	549,707.66	-		11,054,527.09	(16,193.48)	11,038,333.61	DI - Irrevocable Split-interest Agreements
	10	0,207,361.30	62,510.64	88,101.20	103.00	(44,202.79)	140,926.02	549,707.00	•	-	11,054,527.09	(10,193.48)	11,038,333.61	
RESERVES & FUND BALANCES (Fund Balance July 1)														
Reserved for Encumbrance	30100	463,867.47	-			-	-	-	-		463,867.47		463,867.47	
Reserved for Performance Based Incentive Funds	30200 30300	-	-	-		-	-	-	-		-			
		294,266.51									294,266.51		294,266.51	
Reserved for Staff & Program Development Reserved for Student Activities Funds	30500	-	-			-		-	-					
Reserved for Matching Grants	30500 30600 30700	- 1	- 1	- 1	- :	- 1	- 1				- 1			
		(7,022,955.83)	-			-		-	-		(7,022,955.83)		(7,022,955.83)	
Fund Balance - Grantor	30900 31000 31100 6		161,634.18		- :			4,707,815.03		:	4,869,449.21		4,869,449.21	
Fund Balance - All Funds	31100 6	6,788,202.13	-	416,943.16	85,368.24	65,510.87	-	4,500,244.33	-	19,260,504.29	11,856,268.73		11,856,268.73	
Invested In Plant Changes In Fund Balances	31200 38000		- 1		- :					19,200,504.29	19,260,504.29		19,260,504.29	
Total Fund Balances (Fund Balance July 1)		523,380.28	161,634.18	416,943.16	85,368.24	65,510.87		9,208,059.36		19,260,504.29	29,721,400.38		29,721,400.38	
		023,300.20	101,034.18	410,943.16	60,366.24	05,010.67		9,208,059.36	-	19,200,004.29	29,721,400.38	•	29,721,400.38	
STUDENT FEES									1					
Tuition-Advanced & Professional - Baccalaureate Tuition-Advanced & Professional	40101	71,137.25		-					-	-	71,137.25		71,137.25	Student Tuition and Fees
Tuition-Advanced & Professional	40110	747,081.99		-		-			-	-	747,081.99	(1,465,056.72)	(717,974.73)	Student Tuition and Fees
Tuition-Career and Applied Technology (Formerly PSAV)	40120 40130	345,621.57 224.475.04				- 1					345,621.57 224.475.04		345,621.57 224.475.04	Student Tuition and Fees Student Tuition and Fees
	40150	16,036.97									16,036.97		16,036.97	Student Tution and Fees Student Tution and Fees Student Tution and Fees
	40160 40180													Student Tuition and Fees Student Tuition and Fees
Tuition-Adult General Education (ABE) & Secondary	40190										-			Student Tuition and Fees
Tuition - Dual Enrollment Out-of-state Fees-Advanced & Professional - Baccalaureate	40280 40301	23.708.26			- :						23.708.26		23.708.26	Student Tutistion and Fees Student Tutistion and Fees Student Tutistion and Fees
Out-of-state Fees-Advanced & Professional - Baccataureate Out-of-state Fees-Advanced & Professional	40310	85,174.29	-			-					85,174.29		85,174.29	Student Tuition and Fees
Out-of-state Fees-Postsecondary Vocational Out-of-state Fees-Career and Applied Technology (Formarly PSAV)	40320 40330	63,065.50	-	-		-	-	-	-		63,065.50		63,065.50	Student Tuition and Fees
Out-of-state Fees-Developmental Education	40350 40360	5,016.00	- 1	- 1	- :	- 1	- 1				5,016.00		5,016.00	Student Tutistion and Fees Student Tutistion and Fees Student Tutistion and Fees
Out-of-state Fees-EPI & Alternative Certification Curriculum	40360	-	-	-		-	-		-					Student Tuition and Fees
Out-of-state Fees-Developmental Education Out-of-state Fees-Pi & Alternative Certification Curriculum Out-of-state Fees-Pi & Alternative Certification Curriculum Out-of-state Fees-Vocational Preparatory Out-of-state Fees-Adult General Education (ABE) & Secondary	40380 40390		- 1			- 1						:		Student Tuition and Fees Student Tuition and Fees
SUBTOTAL FCSPF STUDENT FEES												(1,465,058.72)	116,260.15	
		1,581,316.87	-	-			-				1,581,316.87	(1,465,056.72)	116,260.15	
	40210	-	-	-	-	-	-	-	-	-	-			Student Tuition and Fees
Tuition - Continuing Workforce Fees Out-of-state - Lifelong Learning	40240 40250						- 1							Student Tuition and Fees Student Tuition and Fees Student Tuition and Fees
Out-of-state - Lifelong Learning Full Cost of Instruction (Repeat Course Fee) Full Cost of Instruction (Repeat Course Fee) - PSAV	40250 40260	-	-			-	-	-	-					Student Tuition and Fees
	40264 40270	3.824.50	1.1	1.0			1.0			:	3.824.50	:	3.824.50	Student Tuition and Fees Student Tuition and Fees
Jahoratov Fees	40400	138,182.29	-			-	-	-	-		138,182.29		138,182.29	Student Tution and Fees Student Tution and Fees Student Tution and Fees Student Tution and Fees
Distance Learning Course User Fee Application Fees	40450 40500	13,600.00	1.1			1			:	:	13,600.00	:	13,600.00	Student Tuition and Fees Student Tuition and Fees
Graduation Fees	40600	7.605.00	-			-	-	-	-		7.605.00		7.605.00	Student Tuition and Fees
Transcripts Fees Figancial Aid Fund Fees	40700	1,420.50	1	1		107,662.38					1,420.50		1,420.50	Student Tuition and Fees Student Tuition and Fees
Student Activities & Service Fees Student Activities & Service Fees Cff - A & P. PSV, EPI, College Prep	40800 40850	-	102,775.76			107,002.00					107,662.38 102,775.76		107,662.38 102,775.76	Student Tuition and Fees
	40860 40861	1	1.1			-		152,040.13			152,040.13 8.594.80	:	152,040.13	Capital Grants, Contracts, Gifts, and Fees
CIE - Baccalaurania	40864 40870							8 504 80						Canital Grante Contracte Gifte and Feee
Technology Fee Other Student Fees						:		8,594.80 5,192.58	:		5,192.58		5,192.58	Capital Grants, Contracts, Gifts, and Fees Capital Grants, Contracts, Gifts, and Fees
	40870	75,258.14 36.311.84				:		8,594.80 5,192.58			5,192.58 75,258.14	:	5,192.58 75,258.14	Capital Grants, Contracts, Gifts, and Fees Student Tuition and Fees
Other Student Fees	40900 40910	36,311.84 8,700.00				:		8,594.80 5,192.58	:		5,192.58 75,258.14 36,311.84 8,700.00	:	5,192.58 75,258.14 36,311.84 8,700.00	Capital Grants, Contracts, Gifts, and Fees Student Tuition and Fees Student Tuition and Fees Student Tuition and Fees Student Tuition and Fees
Other Student Fees	40900 40910	36,311.84						8,594.80 5,192.58	-		5,192.58 75,258.14 36,311.84		5,192.58 75,258.14 36,311.84	Capital Grants, Contracts, Gifts, and Fees Student Tution and Fees Student Tution and Fees Student Tution and Fees Student Tution and Fees
Uther Student Fees Late Fees Feeding Student Sees Feeding Student Sees Safely & Seesury Fees	40900 40910 40920 40930 40940	36,311.84 8,700.00				-		8,594.80 5,192.58 - - -			5,192.58 75,258.14 36,311.84 8,700.00		5,192.58 75,258.14 36,311.84 8,700.00	Capital Camits, Contracts, (Sifts, and Fees Student Tution and Fees
Uther Student hes Lata Fees Testing Fees Student Insurance Fees Sately & Security Fees Feet Feet Feet Feet Feet Feet Feet Feet	40900 40910 40920 40930 40940 40950	36,311.84 8,700.00			-	-		8,594.80 5,192.58 - - - -			5,192.58 75,258.14 36,311.84 8,700.00		5,192.58 75,258.14 36,311.84 8,700.00	Capital Careta, Contracts, GRs. Solvent Tulton and Fees Student Tulton and Fees Tulton Tulton Tulton and Fees Tulton
Uther Student hes Lata Fees Testing Fees Student Insurance Fees Sately & Security Fees Feet Feet Feet Feet Feet Feet Feet Feet	40900 40910 40920 40930 40940 40950	36,311.84 8,700.00						8,594.80 5,192.58			5,192.58 75,258.14 36,311.84 8,700.00		5,192.58 75,258.14 36,311.84 8,700.00	Capital Genth, Contracts, Gifts, and Fees Student Tution and Fees
Uner Studient rees Lata Fees Teating Fees Stately A Security Fees Stately A Security Fees Ficture Identification Card Fees Library Fees Library Fees Contract Counter Fees	40900 40910 40920 40930 40940 40950 40960 40970 40990	36,311.84 8,700.00						8,594.80 5,192.58	-		5,192.58 75,258.14 36,311.84 8,700.00	-	5,192.58 75,258.14 36,311.84 8,700.00	Copial Gents, Contracts, Gifts, and Fees Subdent Tution and Fees
Unter Valuent rees Unter Valuent rees Student Insurance Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Assety & Security Feen Problem Student Cord Fees Library Fees Contract Course Fees Pensitude Student Fees Pensitude Student Fees	40900 40910 40920 40930 40940 40950 40960 40970 40990 40991	36,311.84 8,700.00 24,730.26						5,192.58	-		5,192.58 75,258.14 36,311.84 8,700.00 24,730.26	-	5,192.58 75,258.14 36,311.84 8,700.00 24,730.26	Copial Goran, Contracts, Gifts, and Fees Subdest Tultion and Fees
Uner Studient rees Lata Fees Teating Fees Stately A Security Fees Stately A Security Fees Ficture Identification Card Fees Library Fees Library Fees Contract Counter Fees	40900 40910 40920 40930 40940 40950 40960 40970 40990 40991	36,311.84 8,700.00	102,775.76			107,862.38		8,594,80 5,192,58 - - - - - - - - - - - - - - - - - - -	-		5,192.58 75,258.14 36,311.84 8,700.00		5,192.58 75,258.14 36,311.84 8,700.00	Copial Gents, Contracts, Gifts, and Fees Subdent Tution and Fees
Unter Valuent rees Unter Valuent rees Student Insurance Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Assety & Security Feen Problem Student Cord Fees Library Fees Contract Course Fees Pensitude Student Fees Pensitude Student Fees	40900 40910 40920 40930 40940 40960 40960 40970 40990 40991	36,311.84 8,700.00 24,730.26	102,775.76			107,662.38		5,192.58			5,192.58 75,258.14 36,311.84 8,700.00 24,730.26	(1,485,056.72)	5,192.58 75,258.14 36,311.84 8,700.00 24,730.26	Copial Gents, Contracts, Gifts, and Fees Subdent Tution and Fees
Utier Subsent rees Litals Fees Litals Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Ficture Identification Could Fees Library Fees Couldanger Couldanger Student Fees	40900 40910 40920 40930 40940 40960 40960 40970 40990 40991	36,311.84 8,700.00 24,730.26 - - - - - - - - - - - - - - - - - - -						5,192.58			5.192.58 75.258.14 38.311.84 8.700.00 24,730.26	(1,465,056,72)	5,192.58 75,258.14 36,311.84 8,700.00 24,730.26	Copial Gents, Contracts, Gifts, and Fees Subdent Tution and Fees
Utier Subsent rees Late Fees Late Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Ficture Identification Card Fees Library Fees Contract Course Fees Versitance Course Fees Versitance Student Fees SUBTOTAL OTHER STUDENT FEES TOTAL STUDENT FEES SUPPORT FROM LOCAL GOVERNMENT	40900 40910 40910 40930 40930 40940 40960 40970 40990 40990	36,311.84 8,700.00 24,730.26 - - - - - - - - - - - - - - - - - - -						5,192.58			5.192.58 75.258.14 38.311.84 8.700.00 24,730.26	(1,485,058.72)	5,192.58 75,258.14 36,311.84 8,700.00 24,730.26	Copial Geriato, Controlos Giffs, and Fees Student Tution and Fees
Utier Subject res Lular Fees Subdent Insurance Fees Subdent Insurance Fees Subdent Insurance Fees Ficture Identification Card Fees Ficture Identification Card Fees Lubrary Fees Contract Course Fees Reniclasi Student Fees SubTOTAL OTHER STUDENT FEES TOTALS TUDENT FEES SUPPORT FROM LOCAL GOVERNMENT Certals & Contracts With Clies (Operating)	49900 40910 40920 40930 40930 40940 40960 40960 40970 40990 40991	36,311.84 8,700.00 24,730.26 - - - - - - - - - - - - - - - - - - -						5,192.58			5.192.58 75.258.14 38.311.84 8.700.00 24,730.26	(1,465,056.72)	5,192.58 75,258.14 36,311.84 8,700.00 24,730.26	Copial Goran, Contracts, Gifts, and Fees Subdent Tultion and Fees
Utier bludent rees Litale Fees Litale Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Picture blereffication Card Fees Picture blereffication Card Fees Parking Fees Contract Course Fees Renidual Student Fees SUBTOTAL OTHER STUDENT FEES TOTAL STUDENT FEES SUBTOTAL OTHER STUDENT FEES SUPPORT FROM LOCAL GOVERNMENT Grants & Contracts With College (Spending) Statistic & Somatos With College (Spending) Statistic & Somatos With College (Spending)	40900 40910 40920 40930 40940 40930 40940 40970 40970 40990 40991	36,311.84 8,700.00 24,730.28 						5,192.58			5.192.58 75.258.14 36.311.64 8.700.00 24.730.26 	(1,465,058,72)	5,192,58 75,258,14 8,700,00 24,730,26 685,898,18 802,156,33	Copial Careba, Contracts, Gifts, and Fees Subdent Tutten and Fees Sub
Uner United Trees Uner United Trees Student Insurance Fees Student Student Fees Protect Student Fees Octotact Course Fees Fees SubtrotA. OTHER STUDENT FEES TOTAL STUDENT FEES TOTAL STUDENT FEES SUPPORT FROM LOCAL GOVERNMENT Grants & Constacts With Clies (Operating) Grants & Constacts With Clies (Operating) Grants & Constacts With Course (Capital Financing) Grants & Constacts With Course (Operating)	40900 40910 40920 40930 40930 40940 40950 40960 40960 40990 40991 1 1	36,311.84 8,700.00 24,730.26 - - - - - - - - - - - - - - - - - - -		93,972.56				5,192.58			5.192.58 75.258.14 38.311.84 8.700.00 24,730.26	(1,465,056,72)	5,192.58 75,258.14 36,311.84 8,700.00 24,730.26	Copial Carek, Contracts, Gifts, and Fees Subdent Tultion and Fees
Unter Subsent rees Lular Fees Subsent Insurance Fees Subsent Insurance Fees Subsent Insurance Fees Subsent Sees Fees Picture Identification Card Fees Subsent Course Fees Subsent Course Fees Subsent Subsent Fees Subsent Subsent Fees Subsent Subsent Fees Sub	40900 40910 40920 40930 40930 40940 40950 40950 40960 40990 40991 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	36,311.84 8,700.00 24,730.28 		93,972.56				5,192.58			5.192.58 75.258.14 36.311.64 8.700.00 24.730.26 	(1.465.056.72)	5,192,58 75,258,14 8,700,00 24,730,26 685,898,18 802,156,33	Capital Control, Controls, Giffs, and Fees Subdert Tultion and Fees
Utter Student's eas Utter Student Fees Student Insurance Fees Fichiae Student Fees Contract Course Fees Student Course Fees Feestudes Student Feus SUBTOTAL OTHER STUDENT FEES TOTAL STUDENT FEES TOTAL STUDENT FEES SUPPORT FROM LOCAL GOVERNMENT Grants & Contracts With Closes (Spension) States & Contracts With Course (Spension) Grants & Contracts With Course (Spension)	40900 40910 40920 40930 40930 40940 40950 40960 40970 40990 40991 1 1 1 1500 41500 41500 41620 41630	36,311.84 8,700.00 24,730.28 		93,972.56				5,192.58			5.192.58 75.258.14 36.311.64 8.700.00 24.730.26 	(1,465,056,72)	5,192,58 75,258,14 8,700,00 24,730,26 685,898,18 802,156,33	Capable Carenta, Contracts, Giffs, and Fees Subdent Tutton and Fees Subdent Tu
Utter Student's eas Utter Student Fees Student Insurance Fees Fichiae Student Fees Contract Course Fees Student Course Fees Feestudes Student Feus SUBTOTAL OTHER STUDENT FEES TOTAL STUDENT FEES TOTAL STUDENT FEES SUPPORT FROM LOCAL GOVERNMENT Grants & Contracts With Closes (Spension) States & Contracts With Course (Spension) Grants & Contracts With Course (Spension)	40900 40910 40920 40930 40930 40940 40950 40950 40960 40990 40991 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	36,311.84 8,700.00 24,730.28 		93,972.66				5,192.58			5.192.58 75.258.14 36.311.64 8.700.00 24.730.26 	(1,485,056,72)	5,192,58 75,258,14 8,700,00 24,730,26 685,898,18 802,156,33	Capital Control, Controls, Giffs, and Fees Subdert Tultion and Fees
Uties 'Utilized' ress Uties' Utilized' ress Student Insurance Fees Insurance Insurance Fees Contract Course Fees Insurance Insuran	49900 49910 49910 49910 49920	36,311.84 8,311.84 8,713.06 24,730.26 309.632.53 309.632.53 1,890,949.40		:				5,192.58			6.192.58 76.289.14 88.311.64 92.27.30.28 685.898.18 2.287.215.05	(1.465.065.72)	5, 192,58 75,259,44 8, 27,00,00 24,730,20 665,896,18 602,156,33	Capable Carenta, Contracts, Giffs, and Fees Subdent Tutton and Fees Subdent Tu
Utter Student ress Utter Student ress Student Insurance Fees Picture Student Fees Picture Student Fees Student Course Fees Feestuden Student Feus SubTOTAL OTHER STUDENT FEES TOTAL STUDENT FEES SUPPORT FEON LOCAL GOVERNMENT Grants & Contends With Course (Coperating) Statema & Contends With Course (Coperating) Grants & Contends With Course	49900 49910 49910 49910 49920	36,311.84 8,700.00 24,730.28 		93,972.56				5,192.58			5.192.58 75.258.14 36.311.64 8.700.00 24.730.26 	(1,485,056,72)	5,192,58 75,258,14 8,700,00 24,730,26 685,898,18 802,156,33	Capable Carenta, Contracts, Giffs, and Fees Subdent Tutton and Fees Subdent Tu
Uner bladent rees Litals fees Student Insurance Fees Picture Identification Card Fees Picture Identification Card Fees Substance Student	40900 40910	36,311.84 8,311.84 9,4730.26 309,632.53 1,890,949.40 453,029.85		:				5,192.58			6.192.58 76.289.14 88.311.64 92.27.30.28 685.898.18 2.287.215.05	(1.465.056.72)	5, 192,58 75,259,44 8, 27,00,00 24,730,20 665,896,18 602,156,33	Capable Carenta, Contracts, Giffs, and Fees Subdent Tutton and Fees Subdent Tu
Uner bladent reas Uner bladent reas Student Insurance Fees Student Student Fees Orntract Course Fees Residual Student Fees Sustrota, Ornter Student Fees TOTAL STUDENT FEES SUPPORT FROM LOCAL GOVERNMENT Grants & Constacts With Colles (Operating) Grants & Constacts With Colles (Operating) Grants & Constacts With Course (Capital Financing) Grants & Constact With Course (Capital Financing) Grants & Constact With Course (Capital Financing) Grants & Constact With Course (Capital Financing) Indirect Const Recorder of City & Courty SUB-TOTAL SUPPORT FROM LOCAL GOVERNMENT STATE SUPPORT FROM LOCAL GOVERNMENT STATE SUPPORT FROM LOCAL GOVERNMENT	44500 40910	36,311.84 8,311.84 8,4730.76 24,730.76 309.632.53 309.632.53 453,029.85 453,029.85		:				5,192.58			6.192.58 76.258.14 83.311.61 92.47.30.26 685.998.18 2.267.215.05	(1.465.065.72)	5.192.58 75.258.18 89.700.00 24.730.20 24.730.20 685.898.18 802.158.33	Copial Careta, Contracts, Gifts, and Fees Subdent Tutton and Fees Noncopial of the and Grants Noncopial of the and Fees Noncopial of the and Grants Copial Gents, Contracts, Gifts, and Fees Noncopial of the and grants Copial Gents, Contracts, Gifts, and Fees Noncopial of the and grants Copial Gents, Contracts, Gifts, and Fees Noncopial of the And Grants Subdent Subdentification and Fees Subdentification
Unter United Fees Intellig Fees Student Insurance Fees Parking Fees Library Fees Contract Course Fees Mentional Student Fees Susteman Susteman Student Fees Susteman Stude	45900 46900	36,311.84 6,730.76 24,730.76 309,632.53 1,860,949.40 453,029.85 453,029.85 8,949.938.00	102,775.76	:				5,192.58			6.192.58 7.258.14 3.70.00 24,730.00 24,730.26 665.898.18 2.267.215.05	(1,465,066,72)	5.192.58 75.258.18 89.700.00 24.730.20 24.730.20 685.898.18 802.158.33	Copial Gents Controls (GRs and Fees Soldent Tutton and
Unter United Fees Intellig Fees Student Insurance Fees Parking Fees Library Fees Contract Course Fees Mentional Student Fees Susteman Susteman Student Fees Susteman Stude	45900 46900	36,311.84 8,311.84 8,4730.76 24,730.76 309.632.53 309.632.53 453,029.85 453,029.85	102,775.76	:				165.827.51			6.192.59 7.259.14 38.311.61 9.21.730.23 685.698.18 2.287.215.05 547.002.41 8.493.930.00 908.979.00 154.140.00	(1,495,095,72)	5, 192,58 17, 2284,184 18, 27, 270,00 24, 730,00 24, 73	Copial Careta, Contracto, Gifts, and Fees Student Tutton and Fees Student Tutt
Uniter United Trees Uniter United Trees Student Insurance Fees Parking Fees United Student Fees United Student Fees Support From LOCAL GOVERNMENT OTAL STUDENT FEES SUPPORT FROM LOCAL GOVERNMENT Grants & Contends With Clark (Spendards) Grants & Contends With Contends (Spenda	46900 46900	36,311.84 6,730.76 24,730.76 309,632.53 1,860,949.40 453,029.85 453,029.85 8,949.938.00	102,775.76	:				5,192.58			6.192.58 7.258.14 3.70.00 24,730.00 24,730.26 665.898.18 2.267.215.05	(1,465,056,72)	5.192.58 75.258.18 89.700.00 24.730.20 24.730.20 685.898.18 802.158.33	Capital Careta. Contracts Capital Careta. Soldent Tutton and Fees Sol
Uties United Fees Uties United Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Student Insurance Fees Person Fees Person Fees Dortact Courte Fees Uties Fees Superior Total Courte Fees Superior Total Student Fees Superior Total Superior Tees Superior	45500 46960	36,311.84 6,311.84 6,4730.26 24,730.26 309,652.53 309,652.53 1,590,949.40 453,029.85 453,029.85 8,849.938.00 909,979.85	102,775.76	:				165.827.51			6.192.58 7.226.14 38.311.62 3.	(1.495.095.72)	5,192,58 75,258,48 8,700,00 24,730,0	Capital Careta. Contracts Capital Careta. Soldent Tutton and Fees Sol
Utter Student's ress Utter Student's ress Student Insurance Fees Pricture Student Fees Pricture Student Fees Substantia Student F	45500 46960	36,311.84 6,311.84 6,4730.26 24,730.26 309,652.53 309,652.53 1,590,949.40 453,029.85 453,029.85 8,849.938.00 909,979.85	102,775.76	93,972.56				165.827.51			6.192.58 7.258.14 3.700.00 24,730.28 685.998.18 2,267,215.05 647,002.41 647,002.41 647,002.41 647,002.41 647,002.41 647,002.41	(1,45,056,72)	5,192,58 79,331,48 8,700,00 24,730,20 24,730,20 685,886,18 802,158,33 547,002,41 8,949,938,00 909,979,00 134,140,00 143,882,28 117,646,37	Capital Careta, Contracts, Giffs, and Fees Subdent Tution and Fees Subdent Tut
Utter Student's ress Utter Student's ress Student Insurance Fees Pricture Student Fees Pricture Student Fees Substantia Student F	405000 4050000 4050000 4050000 4050000 4050000 4050000 405000000 40500000 40500000000	36,311.84 6,311.84 6,4730.76 24,730.76 309.632.63 309.632.63 453,029.85 453,029.85 453,029.85 8,949.938.00 906,979.00 134,140.00	102.775.76	93,972.56		107,662.38		165.827.51			685,996 18 685,996 18 2,267,215,05 647,002,41 547,002,41 547,002,41 547,002,41 547,002,41 547,002,41 547,002,41 547,002,41 547,002,41 547,002,41	(1.465.045.72)	5,192,58 17,22,68 18,700,00 24,730,2	Capable Careta. Contracts. GRIs. and Fees Student Tutton and Fees Student Tutt
Uner Student ress Student Insurance Fees Picture Student Fees Picture Student Fees Student Stu	465000 4650000 4650000 4650000 4650000 4650000 4650000 4650000 46500000 465000000 4650000000000	36,311.84 6,311.84 6,4730.26 24,730.26 309,652.53 309,652.53 1,590,949.40 453,029.85 453,029.85 8,849.938.00 909,979.85	102,775,76	93,972.56				165.827.51			6.192.58 75.258.14.44 88.311.64.0 24.730.26 685.898.18 2.267.215.05 547.002.41 8.645.208.50 939.978.00 1334.14.00 143.982.22 117.646.37 15.663.74 15.663.74	(1.465.065.72)	5.192.68 79.311.84 8.700.00 24.730.20 24.730.24 685.896.18 802.158.33 547.002.41 8.949.938.00 109.979.00 117.646.37 168.879.01 117.646.37 168.879.01 159.879.01	Capable Careta. Contracts. GRIs. and Fees Student Tutton and Fees Student Tutt
Unite Subsent ress Student Insurance Fees Parking Fees United Course Fees United Course Fees SUBTOTAL OTHER STUDENT FEES TOTAL STUDENT FEES SUBTOTAL OTHER STUDENT FEES SUBPORT FROM LOCAL GOVERNMENT Grants & Conteact With Clotter (Seesafren) Grants & Conteact With Course (Capatel Financing) Grants & Conteact With Course (Capatel Financing) Grants & Conteact With Course (Capatel Financing) Indirect Course (Seesafren) Indirect Course (Seesafren) Substitution of Seesafren (Seesafren) Finding Codings System Program Fund Appropriation Special Appropriation - Other Performance Based Incentive Funding - PCSPP Ortical Determined Capata Cultury United States Appropriation Public Education Capata Cultury United States Appropriation Formats & Conteact - State (Operating) Grants & Conteact - State (Operating)	45500 46500	36,311.84 6,311.84 6,4730.26 24,730.26 309,652.53 309,652.53 1,590,949.40 453,029.85 453,029.85 8,849.938.00 909,979.85	102.775.76	93,972.56		107,662.38		165.827.51			685,996 18 685,996 18 2,267,215,05 647,002,41 547,002,41 547,002,41 547,002,41 547,002,41 547,002,41 547,002,41 547,002,41 547,002,41 547,002,41	(1.465.065.72)	5,192,58 17,22,68 18,700,00 24,730,2	Capable Careta. Contracts. GRIs. and Fees Student Tutton and Fees Student Tutt
Uniter United Trees Student Insurance Fees Parking Fees United Student Fees United Student Fees United Student Fees SUBTOTAL OTHER STUDENT FEES SUBTOTAL OTHER STUDENT FEES SUBTOTAL OTHER STUDENT FEES SUPPORT FROM LOCAL GOVERNMENT Grate S. Conteacts With Client (Generalized) Grate S. Conteacts With Counted (Capital Financing) Indirect Counter St. General Capital Financing) Indirect College System Program Fund Appropriation Special Appropriation - Other Pentomance Based Incentive Funding - PCSP Outlied Determined Substantiance United Determined Stantiances United Determined Stantiances United St. Counter St. State (Operating) Grate S. Conteacts - State (Operating)	405000 4050000 4050000 4050000 4050000 4050000 4050000 405000000 40500000 40500000000	36,311.84 6,311.84 6,4730.26 24,730.26 309,652.53 309,652.53 1,590,949.40 453,029.85 453,029.85 8,849.938.00 909,979.85	102,775,76	93,972.56		107,662.38		165.827.51			6.192.58 75.258.14.44 88.311.64.0 24.730.26 685.898.18 2.267.215.05 547.002.41 8.645.208.50 939.978.00 1334.14.00 143.982.22 117.646.37 15.663.74 15.663.74	(1,465,066,72)	5.192.68 79.311.84 8.700.00 24.730.20 24.730.24 685.896.18 802.158.33 547.002.41 8.949.938.00 109.979.00 117.646.37 168.879.01 117.646.37 168.879.01 159.879.01	Capital Careta, Contracts, Giffs, and Fees Student Tutton and Fees Noncapital of the Annual Student And Fees Noncapital of the Annual Fees Student Tutton Contacts, Gifts, and Fees Noncapital of the Annual Fees Student Tutton Contacts, Gifts, and Fees Noncapital Appropriations Stude Noncapital Appropriations
Uniter United Trees Student Insurance Fees Parking Fees United Student Fees United Student Fees United Student Fees SUBTOTAL OTHER STUDENT FEES SUBTOTAL OTHER STUDENT FEES SUBTOTAL OTHER STUDENT FEES SUPPORT FROM LOCAL GOVERNMENT Grate S. Conteacts With Client (Generalized) Grate S. Conteacts With Counted (Capital Financing) Indirect Counter St. General Capital Financing) Indirect College System Program Fund Appropriation Special Appropriation - Other Pentomance Based Incentive Funding - PCSP Outlied Determined Substantiance United Determined Stantiances United Determined Stantiances United St. Counter St. State (Operating) Grate S. Conteacts - State (Operating)	45500 46500	36,311.84 6,311.84 6,4730.26 24,730.26 309,652.53 309,652.53 1,590,949.40 453,029.85 453,029.85 8,849.938.00 909,979.85	102,775,76	93,972.56		107,662.38		165.827.51			6.192.58 75.258.14.44 88.311.64.0 24.730.26 685.898.18 2.267.215.05 547.002.41 8.645.208.50 939.978.00 1334.14.00 143.982.22 117.646.37 15.663.74 15.663.74	(1.465.056.72)	5.192.68 79.311.84 8.700.00 24.730.20 24.730.24 685.896.18 802.158.33 547.002.41 8.949.938.00 109.979.00 117.646.37 168.879.01 117.646.37 168.879.01 159.879.01	Capable Careta. Contracts. GRIs. and Fees Student Tutton and Fees Student Tutt
Uties United Tees Uties United Tees Student Insurance Fees Protect Student Fees Contract Course Fees Residual Student Fees Suprotation Tees Suprotatio	45500 46500	369,311,84 8,700,09 24,730,29 309,632,53 309,632,53 453,029,85 453,029,85 6,949,938,00 909,979,85 6,949,938,00 909,978,00 165,867,00 165,867,00 165,867,00	102.775.76	93,972.56		107.862.38		165.827.51 165.827.51			655.898.18 685.898.18 685.898.18 2.267.215.05 647.002.41 6.498.237 6.567.002.41 6.567.002.41 6.567.002.41	(1,465,063,72)	5,192,58 172,258,48 8,700,00 24,730,20 24,730,	Capable Careta. Contracts. GRIs. and Fees Student Tutton and Fees Student Tutt
Uner bladent reas Uner bladent reas Student Insurance Fees Picture Bladent Fees Orntract Course Fees Persiculas Student Fees Support Suppo	45500 46500	369,311,84 8,700,09 24,730,29 309,632,53 309,632,53 453,029,85 453,029,85 6,949,938,00 909,979,85 6,949,938,00 909,978,00 165,867,00 165,867,00 165,867,00	26,720.00 154,630.01 82,963.33	93,972.56		107.862.38		165.827.51 165.827.51			685,898,18 2.267,215.05 685,898,18 2.267,215.05 43,902.41 8,949,938,00 93,140,00 117,646,37 165,870,00 115,938,01 12,571,625,53	(1.495.050.72)	5.192.68 79.311.84 8.700.00 24,730.20 24,730.20 24,730.24 685.886.18 802,158.33 547,002.41 8.949.938.00 509.979.00 134.140.00 143.982.22 117.668.72 117.668.73 165.887.30 165.983.33	Copial Careta, Controls, Giffs, and Fees Subdent Tution and Fees Subdent Tutio
Uties United Tees Uties United Tees Student Insurance Fees Parking Fees Library Fees Scrittact Course Fees Residual Student Fees Suprotrat, Orther STUDENT FEES SUPPORT FROM LOCAL GOVERNMENT Orthal S Contends With Cities (Operating) Support From LOCAL GOVERNMENT Orthal S Contends With Course (Capital Financing) Grante & Contends With Course (Capital Financing) High Course (Capital Financing) Hig	45500 46500	369,311,84 8,700,09 24,730,29 309,632,53 309,632,53 453,029,85 453,029,85 6,949,938,00 909,979,85 6,949,938,00 909,978,00 165,867,00 165,867,00 165,867,00	102.775.76	93,972.56		107.862.38 355.738.60		165.827.51 165.827.51			547,002.41 547,002.41 547,002.41 547,002.41 547,002.41 547,002.41 547,002.41 547,002.41	(1,465.043.72)	5.192.68 5.192.68 8.700.00 24.730.26 8.700.00 24.730.26 685.886.18 802, 158.33 547.002.41 547.002.41 105.867.00 117.646.37 117.646.37 115.867.00 110.868.81 62.953.38	Capital Careta. Contracts Green Student Tutton and Fees All Student Tutton and Fees All Student Tutton and Contracts Student Tutton Appropriations All Student Tutton Appropriations Student Tutton Appropriations All Student Tutton Appropriations Student Tutton Appropriations All Student Tutton Appropriations All Student Tutton Appropriations All Student Tutton Appropriations Student Tutton Appropriations Student Tutton Appropriations Student Tutton Appropriations Student Tutton Appropri
Uniter United Trees Student Insurance Fees Person Fees Insurance Fees Substitution Fees Support FreeNILCOAL GOVERNMENT Cortacle S. Constacts With Cities (Operation) Grante S. Constacts With Courtee (Capital Financing) Grantee Coord Recovered - City & Courte Grantee S. Constacts of Sees Sees Sees Sees Sees Sees Sees See	45500 46500	369,311,84 8,700,09 24,730,29 309,632,53 309,632,53 453,029,85 453,029,85 6,949,938,00 909,979,85 6,949,938,00 909,978,00 165,867,00 165,867,00 165,867,00	26,720.00 154,630.01 82,963.33	93,972.56		107.862.38		165.827.51 165.827.51			685,898,18 2.267,215.05 685,898,18 2.267,215.05 43,902.41 8,949,938,00 93,140,00 117,646,37 165,870,00 115,938,01 12,571,625,53	(1.465.065.72)	5.192.68 5.192.68 8.700.00 24.730.26 8.700.00 24.730.26 685.886.18 802, 158.33 547.002.41 547.002.41 105.867.00 117.646.37 117.646.37 115.867.00 110.868.81 62.953.38	Capable Careta. Contracts. GRIs. and Fees Student Tutton and Fees Student Tutt

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Grants & Contracts Federal Government -Stimulus (HEERF) - Institutional Grants & Contracts Federal Government -Stimulus (HEERF) - Student	43521 43526		- 1			- :				:	:	:	- Noncapital giffs and grants - Federal and State Student Financial Aid 195.854.97 Cantida Grants Cantacts Giffs, and Fees
Grants & Contracts Federal Government (Capital Financing) Indirect Cost Recovered (Federal)	43530 43900	6,868.14				1		195,854.97			195,854.97 6,868.14	(6,868.14)	195,854.97 Capital Grants, Contracts, Gifts, and Fees AJE's should eliminate to zero - not in Financial Stmts
SUB-TOTAL FEDERAL SUPPORT		6.868.14	293.644.80		1	2.652.485.83		195.854.97			3.148.853.74	(6.868.14)	3.141.985.60
GIFTS, PRIVATE GRANTS & CONTRACTS												(c)aac.	
Cash Contributions	44100												
Cash Contributions Non-cash Contributions Gifts, Grants & Contracts - Private (Operating)	44100 44200 44410	:	- 1	- 1		: :			:	:		:	Noncapital gifts and grants Capital Grants, Contracts, Gifts, and Fees
Gifts, Grants & Contracts - Private (Operating) Gifts, Grants & Contracts - Private (Non capital)	44410 44420		13,117.35			343.672.31		-	-	-	13,117.35 343.672.31		13,117.35 Nongovernmental Grants and Contracts 343,672.31 Noncapital gifts and grants
Gifts, Grants & Contracts - Private (Capital Financing) Indirect Costs Recovered - Private Sources	44430 44900	-				040,072.01		-	-	-	040,072.01		Capital Grants, Contracts, Gifts, and Fees
	44900	•											AJE's should eliminate to Zero - not in Financial Strits
SUB-TOTAL GIFTS, PRIVATE GRANTS & CONTRACTS		-	13,117.35			343,672.31					356,789.66		356,789.66
SALES & SERVICES DEPARTMENT													
Bookstore Sales & Commissions	45000	-		365,926.46		-		-	-	-	365,926.46	(307,438.22)	58,488.24 Auxiliary Enterprises,
Food Service Sales & Commissions Housing Fees	45600 46000 46200		1	40,759.39		: :					40,759.39	:	40,759.39 Auxiliary Enterprises, - Auxiliary Enterprises,
Commissions Rental Revenue (Short-Term)	46200 46400	42.850.10		14,760.80		-		-	-	-	14,760.80 43.113.10		14,760.80 Auxiliary Enterprises,
Lease Revenue (Long-Term)	46500		263.00	- :	- 1	1				:		:	43,113.10 1 Other Operating Revenues ; 3 Aux Enterprises 1 Other Operating Revenues ; 3 Aux Enterprises
Other Sales & Services Taxable Sales	46600 46700	1,938.65	- :	14,286.87							16,225.52	:	Other Operating Revenues 2 Aux Enterprises 10 Aux Enterprises 16,225.52 1,2 Sales and Service of Ed Dept, 3 Aux Enterprises 12 Sales and Service of Ed Dept, 3 Aux Enterprises
Interdepartmental Sales	46900	-		34,348.85							34,348.85	(34,348.85)	AJE's should eliminate to zero - not in Financial Strats
SUB-TOTAL SALES & SERVICES DEPARTMENT		44,788.75	263.00	470,082.37							515,134.12	(341,787.07)	173,347.05
Endowment Income - Addition to Principal	47100												- Additions to Endowments
SUB-TOTAL ENDOWMENT INCOME		-	-						•		-	•	
OTHER REVENUES													
Interest & Dividends Gain or Loss on Investments	48100	362,138.96		3,670.65		-		167,337.44			533,147.05	-	533,147.05 Investment Income
Fines & Penalties	48200 48700	460.00									460.00		- Net Gain (Loss) on Investments 460.00 Other Operating Revenues
Miscellaneous Revenues	48900	16,929.52	-	6,500.00		-	_				23,429.52		23,429.52 Other Operating Revenues
SUB-TOTAL OTHER REVENUES	ļ	379,528.48		10,170.65				167,337.44			557,036.57		557,036.57
NON-REVENUE RECEIPTS						1							
Mandatory Transfers-In	49100												AJE's should eliminate to zero - not in Financial Stmts
Non-mandatory Transfers-In	49200	26,193.48				-					26,193.48	(26,193.48)	AJE's should eliminate to zero - not in Financial Stmts Control Controls Coffee and English
Proceeds from Capital Assets & Related Long-term Debt GainLoss from Sale of Property Proceeds from Sale of Property	49500 49505 49510												Capital Grants, Contracts, Gifts, and Fees Gain (Loss) on Disposal of Capital Assets
Proceeds from Sale of Property Insurance Recovery	49510 49520	1						314.378.17		:	314.378.17	:	- Other Nonoperating Revenues 314,378.17 Other Nonoperating Revenues
I brings and I are Bermany	49521	-	-		-	-	-	-	-	-			AJE's should eliminate to zero - not in Financial Stmts
Orimisated Loss Recovery Prior Year Corrections Loan Principal & Interest Cancellation Reimbursement	49600 49700	41,152.53	- 1	- :						:	41,152.53	:	41,152.53 Other Operating Revenues Other Operating Revenues
Over & Short	49900	(0.33)									(0.33)		(0.33) Other Operating Revenues
SUB-TOTAL NON-REVENUE RECEIPTS		67,345.68						314,378.17			381,723.85	(26,193.48)	355,530.37
GRAND TOTAL REVENUES		14,723,775.00	674,114.25	600,552.25		3,459,559.12		887,380.31			20,345,380.93	(1,839,905.41)	18,505,475.52
PERSONNEL COSTS													
Salary - Risk Management Consortium	50110												Danage Coning
Executive Management	51000	340,321.63	- :	- :						:	340,321.63	:	- Personnel Services 340,321.63 Personnel Services
Executive Management Instructional Management Instructional Management	51100 51200	267,990.10 309,945.36	- :								267,990.10 309,945.36	:	267,990.10 Personnel Services 309,945.36 Personnel Services
Institutional Management - DEI Executive, Administrative, Managerial Sabbatical	51275												Personnel Services
	E1400												Darsonnel Conince
Executive, Administrative, Managerial Regular Part-time	51400 51500	:	:	:	:	:	- :		:	:	:	:	Personnel Services Personnel Services Personnel Services
Executive, Administrative, Managerial Regular Part-time Instructional	51500 52000 52100	2,015,457.89 313,419,50	66,383.00					:	:		2,081,840.89 313,419.50		- Personnel Services 2,081,840.89 Personnel Services
Executive, Administrative, Managerial Regular Part-lime Instructional Instructional - Overload/supplemental	51500 52000 52100	2,015,457.89 313,419.50	66,383.00			:		:	:	:	2,081,840.89 313,419.50	:	Personnel Services
Executive, Administrative, Managerial Regular Part-lime Instructional - Instructional - Instructional - Instructional - Instructional - Substitution Instructional - Substitution Instructional - DEI Instructional - Ins	51500 52000 52100 52200 52275 52300	2,015,457.89 313,419.50	66,383.00		:		:				2,081,840.89 313,419.50		Personnel Services 2.081.400.80 313.419.50 Personnel Services Personnel Services Personnel Services Personnel Services Personnel Services
Executive, Administrative, Managerial Regular Part-filme Instructional Instructional Cherical Supplemental Instructional - Deli Substitution Instructional - DEI Instructional - DEI Instruction	51500 52000 52100 52200 52275 52300 52400	313,419.50	:								313,419.50 - - -		Personnel Services 2.081.400.80 313.419.50 Personnel Services Personnel Services Personnel Services Personnel Services Personnel Services
Executive, Administrative, Managerial Regular Part-filme Instructional Instructional Cherical Supplemental Instructional - Deli Substitution Instructional - DEI Instructional - DEI Instruction	51500 52000 52100 52200 52275 52300 52400	2,015,457.89 313,419.50 - - - 2,550,669.78	66,383.00	4,500.00	-			-		-	2,081,840.89 313,419.50 		Personnel Services
Executive, Administrative, Namagenial Regular Part-lime Instructional Instructional Instructional Instructional Instructional Potential Section Instructional - Delian Instructional - Delian Instructional - Delian Instructional - Substitution Instructional - Substitution Instructional - Substitutional - Substi	51500 52000 52100 52200 52275 52300 52400 52500 53000 53075 53100	313,419.50	:	4,500.00	-						313,419.50 - - -		2,081.402.80 Personnel Services 313.403.00 Personnel Services 313.403.00 Personnel Services
Executive, Administrative, Managerial Regular Part-Gime Instructional Instructional Overload Supplemental Instructional - Deficial Supplemental Instructional - Substitution Instructional - Substitution Instructional - Substitution (Associate / Assistant Instructional - Substitutional - Phased Retirement Other Professional - DEI Other Professional	51500 52000 52100 52200 52275 52300 52400 52500 53000 53075 53100	313,419.50	:	4,500.00	-						313,419.50 - - -		2,081.402.80 Personnel Services 313.403.00 Personnel Services 313.403.00 Personnel Services
Executive, Administrative, Managerial Regular Part-time Instructional Instructional Instructional Chemical Supplemental Instructional Chemical Supplemental Instructional - Deli Substitution Instructional - Substitutional - Policy Professional Associate / Assistant Instructional - Substitutional - Phased Retirement Other Professional Other Professional Other Professional - Deli Other Professional - Other Delessional - Obter Professional - Substitutional - Substitutional - Other Professional - Substitutional - Substitutional - Phased Retiremental Other Professional - Substitutional - Substitutional - Substitutional - Phased Retiremental - Substitutional - Requisit Part-fine - Requisit Part-fine - Professional - Requisit Part-fine - Professional - Regular Part-fine - Regular Part-fine - Professional - Professiona	51500 52000 52100 52200 52275 52300 52400 52500 53000 53075 53100 53200 53300 53300	313,419.50 - - - - - 2,550,669.78 - - -	38,850.92								313,419.50 		2.01 1.40 6.0 Personnel Services
Executive, Administrative, Managerial Regular Part-time Instructional Status-Control Control Status-Control Control Status-Control Control Con	51500 52000 52100 52200 52275 52300 52400 52500 53000 53075 53100 53200 53300 53300	313,419.50	:	4,500.00							313,419.50 - - -		2,081,401,20 301,402,402,402,402 301,402,402,402,402,402,402,402,402,402,402
Executive, Administrative, Managerial Regular Part-time Instructional In	\$1500 \$2000 \$2100 \$2200 \$2275 \$3300 \$2500 \$3000 \$3075 \$3100 \$3200 \$3300 \$4000 \$4000 \$4075 \$4100	313,419.50 - - - - - 2,550,669.78 - - -	38,850.92								313,419.50 		2,081,840.89
Executive, Administrative, Managerial Regular Part-time Instructional Instructional Instructional Chedical Supplemental Instructional Chedical Supplemental Instructional - Superinder Instructional - Supplemental Instructional - Substitution Instructional - Substitutional - Para-professional / Associate / Assistant Instructional - Substitutional - Substitutional Instructional - Substitution Instructional - Substitution Instructional - Substitution Instructional - Para-professional - Para-professional - One-food Supplemental Other Professional - Substitution Other Professional - Para-professional / Associate / Assistant Other Professional - Para-professional / Associate / Assistant Other Professional - Para-professional - Para-professiona	\$1500 \$2000 \$2100 \$2200 \$2275 \$2300 \$2500 \$3000 \$3075 \$3100 \$3200 \$3300 \$4000 \$4075 \$4100 \$4100 \$4500	313,419.50 	38,850.92 								313,419.50 - - - 2,594,020.70 - 1,058,938.68		2,081,840.89
Executive, Administrative, Managerial Regular Part-time Instructional Instructional Instructional Chedical Supplemental Instructional Chedical Supplemental Instructional - Superinder Instructional - Supplemental Instructional - Substitution Instructional - Substitutional - Para-professional / Associate / Assistant Instructional - Substitutional - Substitutional Instructional - Substitution Instructional - Substitution Instructional - Substitution Instructional - Para-professional - Para-professional - One-food Supplemental Other Professional - Substitution Other Professional - Para-professional / Associate / Assistant Other Professional - Para-professional / Associate / Assistant Other Professional - Para-professional - Para-professiona	51500 52000 52100 52100 52275 52200 52275 52300 53000 53000 53000 53000 54000 54000 54000 54000 55000 56000 56100	313,419.50 - - - - - 2,550,669.78 - - -	38,850.92								313,419.50 		2.01 1.40 0.0 Personal Services
Executive, Administrative, Managerial Regular Part-time Instructional In	51500 52100 52200 52200 52207 52200 52400 52500 53000 53000 53000 53200 53300 54000 54000 54000 54100 55000 55000 55000 55000 55000	313,419.50 	38,850.92 								313,419.50 		2.01 1.06 0.00 Personnel Sertices
Executive, Administrative, Managerial Regular Part-time Instructional In	51500 52100 52200 52200 52207 52200 52400 52500 53000 53000 53000 53200 53300 54000 54000 54000 54100 55000 55000 55000 55000 55000	313,419,50 2,550,669,78 1,042,487,78	38,850,92 13,807,49								313,419.50 2,594.020.70 1,058,938.68 300,973.65		2.01 1.06 0.00 Personnel Services
Executive, Administrative, Managerial Regular Part-time Instructional Control September 1	51500 \$2000 \$21100 \$21100 \$2200 \$2275 \$2300 \$2400 \$2500 \$3007 \$31100 \$35000 \$3007 \$3100 \$3200 \$3007 \$3100 \$35000 \$50000	313,419.50 2,550,869.78 1,042,487.78 326,373.21 81,412.44 1,479.00	38,850.92 								313,419,50 2,594,020,70 1,058,998,68 360,973,85 81,412,44 1,471,00 90,000,25		2.01 240 18
Executive, Administrative, Managerial Regular Part-time Instructional In	51500 \$2100 \$2100 \$2100 \$2210 \$2275 \$2300 \$2400 \$2500 \$3007 \$3007 \$3100 \$3200 \$4000 \$3007 \$4100	313,419.50 	38,850,92 13,807,49 34,600,64	2,643,41							313,419.50 2,594,020.70 1,058,938.68 360,973.85 81,412.44 1,479.00 30,860.25 177,857.46		2.01 240 18
Executive, Administrative, Managerial Regular Part-time Instructional Assistance of Section 1 (1997)	51500 5200 52100 52100 52200 52200 52275 52300 53000	313,419.50 	38,850.92 13,807.49 34,600.64 30,800.25	2,843.41							313,419.50 2.594,020.70 1,058.998.68 360.973.85 81.412.44 1,479.00 30,800.25 177.857.48 1,027.45 52207.45		2.01 1.40
Executive, Administrative, Managerial Regular Part-time Instructional In	51500 5200 52100 52100 52200 52200 52200 52500 5	313,419.50 	38,850,92 13,807,49 34,600,64	2,643,41							313,419.50 2,594,020.70 1,058,938.68 300,973.65 81,412.44 1,479.00 30,600.25 177,857.46 1,027.45 527,071.43 1,020.223.60		2.01 340 60 Personnel Sertices
Executive, Administrative, Managerial Regular Part-time Instructional Statistications of	51500 5200 52100 52100 52200 52200 52200 52500 5	313,419.50 2,550,669.78 1,042,487.78 1,042,487.78 326,373.21 81,412,44 1,479.00 177,887.46 517,045.27 1,075,229.30 (69,402.00) 366,948.52	38,850.92 13,807.49 34,600.64 30,800.25	2,843.41							313,419.50 2,594,020.70 1,058,938.68 360,973.85 1,472.44 1,479.00 30,800.25 177,867.46 527,074.39 1,692.239 1,692.239 1,692.239 1,692.239 1,692.239 1,692.239 1,692.239 1,692.239 1,692.239 1,692.239 1,692.239 1,692.239 1,692.239		201 360 80 Personnel Services
Executive, Administrative, Managerial Regular Part-time Instructional Sentence of Control of Contro	51500 52000 52100 52100 52100 52100 52200 52200 52400 52500 52400 52500 53000	313,419.50 	38,850.92 13,807.49 34,600.64 30,800.25	2,843.41							313,419.50 2,594,020.70 1,058,938.68 300,973.65 81,412.44 1,479.00 30,600.25 177,857.46 1,027.45 527,071.43 1,020.223.60		2.01 340 80
Executive, Administrative, Managerial Regular Part-time Instructional In	51500 52000 52100 52100 52100 52000 52100 52000 52400 52400 52500 52400 52500 53100	313,419.50 2,550,869.78 1,042,487.78 326,373.21 81,412.44 1,478.00 1,177.57.46 1,177.45.20 1,177.65.20	38,850.92 13,807.49 34,600.64 30,800.25 9,489.70 16,057.38	2,843,41							313,419.50 2,594,020.70 1,058,938.68 360,973.85 360,973.85 11,479.00 30,680.25 177,857.46 1,077.43 1,0		2.01 1.80
Executive, Administrative, Managerial Regular Part-time Instructional In	51500 52000 52100 52100 52100 52000 52100 52000 52400 52400 52500 52400 52500 53100	313,419.50 2,550,869.78 1,042,487.78 326,373.21 81,412.44 1,478.00 1,177.57.46 1,177.45.20 1,177.57.46 1,177.45.21	38,850.92 13,807.49 34,600.64 30,800.25	2,843.41							313,419.50 2,594,020.70 1,058,938.68 360,973.85 360,973.85 11,479.00 30,680.25 177,857.46 1,077.43 1,0		2.01 1.80
Executive, Administrative, Managerial Regular Part-time Instructional In	51500 52000 52100 52100 52100 52100 52200 52200 52400 52500 52400 52500 53000	313,419.50 	38,850,92 13,807,49 34,800,64 30,800,25 9,483,70 16,057,38	2,843,41 539,42 907,72							313,419.50 2,594.020.70 1,058.938.68 360,973.65 81,472.40 1,479.00 3,060.25 177,857.46 1,027.45 527.074.33 1,094.40 1,094.62.20 366,946.52 1,2011.80 (3,618.00) 1,208.850.48 3,700.478		2.01 340 80
Executive, Administrative, Managerial Regular Part-time Instructional Constructions of the Construction of	51500 52000 52100 52100 52100 52000 52100 52000 52400 52400 52500 52400 52500 53100	313,419.50 2,550,869.78 1,042,487.78 326,373.21 81,412.44 1,478.00 1,177.57.46 1,177.45.20 1,177.57.46 1,177.45.21	38,850.92 13,807.49 34,600.64 30,800.25 9,489.70 16,057.38	2,843,41							313,419.50 2,594,020.70 1,058,938.68 360,973.85 360,973.85 11,479.00 30,680.25 177,857.46 1,077.43 1,0		2.01 1.80
Executive, Administrative, Managerial Regular Part-time Instructional Substitution Instruction I	51500 52000 521100 521100 52110 52275 52300 52275 52300 52000	313,419.50 	38,850,92 13,807,49 34,800,64 30,800,25 9,483,70 16,057,38	2,843,41 539,42 907,72							313,419.50 2,594.020.70 1,058.938.68 360,973.65 81,472.40 1,479.00 3,060.25 177,857.46 1,027.45 527.074.33 1,094.40 1,094.62.20 366,946.52 1,2011.80 (3,618.00) 1,208.850.48 3,700.478		2.01 340 80
Executive, Administrative, Managerial Regular Part-time Instructional Statistications of	51500 5200 52110 52100 52110 52275 52300 52400 52400 52500 5	313,419.50 2,550,866.78 1,042,487.78 326,373.21 81,412,44 1,479.00 117,857.46 1,027.45 517,048.27 1,027.45 517,048.27 1,027.45 517,048.27 1,027.45	38,850,92 13,807,49 34,600,64 30,800,25 9,489,70 16,057,38	2,843,41 539,42 907,72							313,419.50 2,594,020.70 1,058,938.68 380,973.85 380,973.85 11,479.00 30,800.25 177,857.48 1,027.43 9,192,223.90 198,452.20 12,011.90 (3,618.00) 1,368,550.48 8,370.04,75 10,912.221.28		2.01 1.80
Executive, Administrative, Managerial Regular Part-time Instructional Substitution Instruction Instructional Substitution Instruction Instructional Substitution Instruction Instructional Substitution Instruction Instruc	51500 52000 53200 53200 53200 53200 53200 53200 53000	313,419.50 2,550,868.78 2,550,868.78 1,042,487.78 328,373.21 81,412.44 1,478.00 1,277.45	38,850,92 13,807,49 34,600,64 30,800,25 9,489,70 10,657,38 19,489,91 229,477,29	2,843,41 539,42 907,72							313,419,50 2,594,020,70 1,058,938,68 360,973,85 360,973,85 1,472,60 30,500,25 177,857,46 1,072,73 1,072,23 1,07		2.01 1.86 08
Executive, Administrative, Managerial Regular Part-time Instructional Instructional Instructional Conditional Supplemental Instructional - Conditional Supplemental Instructional - Solid Part Instructional - Continum - Solid Part Instructional - Continum - Solid Part Instructional - Solid Part Instructional - Continum - C	51500 5200 52100 52100 52100 52100 52275 52300 52400 52400 5200 52000 52	313,419.50 	38,850,92 13,807,49 34,600,64 30,800,25 9,489,70 16,057,38	2.843.41 539.42 937.22 968.19							313,419.50 2,594,020.70 1,058,938.68 1,058,938.68 1,479.00 3,0600.25 177,857.46 1,027.45 527,071.43 1,020.22.80 1,		2.01 3.60 80 Personal Sentices
Executive, Administrative, Managerial Regular Part-time Instructional Control Substitution Instructional Substitution Instruction Instruction Instruction In	51500 5200 52100 52100 52100 52100 52275 52300 52400 52400 5200 52000 52	313,419.50 2,550,866.78 1,042,487.78 326,373.21 81,412.44 1,479.00 117,857.46 1,027.45 517,045.27 1,027.45 1,02	38,850,92 13,807,49 34,600,64 30,800,25 9,489,70 10,657,38 19,489,91 229,477,29	2,843,41 539,42 907,72				480,389.42			313,419.50 2,594,020.70 1,058,938.68 1,058,938.68 1,479.00 3,0600.25 177,857.46 1,027.45 527,071.43 1,020.22.80 1,		2.01 1.40 60 Personnel Services 31.31 9.50 Personnel Services 1.1776 Personnel Services Personnel Services 1.1776 Personnel Services 1.1777 Personnel Services 1.17
Executive, Administrative, Managerial Regular Part-time Instructional Statisticational Other Professional - Statisticational Associated Assistant Other Professional - Statisticational Associated Assistant Other Professional - Statisticational S	51500 52000 52100 52100 52100 52100 52100 52275 52300 52275 52300 52000	313,419.50 	38,859.82 13,807.49 34,800.64 30,800.25 9,489.70 16,067.38 19,463.91 229,473.29	2.843.41 539.42 937.22 968.19				485,339.42			313,419.50 2,594,020.70 1,058,038.68 360,973.85 81,412.44 10,120,120,120,120,120,120,120,120,120,1		2.01 1.40 69 Personnel Services 31.3.14 9.01 31.3.14 9.01 31.3.15 9.01
Executive, Administrative, Managerial Regular Part-time Instructional Statisticational Other Professional - Statisticational Associated Assistant Other Professional - Statisticational Associated Assistant Other Professional - Statisticational S	51500 52000 52100 52100 52100 52100 52100 52275 52300 52275 52300 52000	313,419.50 	38,850,82 13,807,49 34,800,84 30,800,25 9,489,70 19,483,91 229,473,29 3,510,80 567,82	2.843.41 539.42 937.72 9-88.74				:			313,419.50 2,594,020.70 1,058,038.68 360,973.85 81,412.44 10,120,120,120,120,120,120,120,120,120,1		2.01 360 80 Personal Strates
Executive, Administrative, Managerial Regular Part-time Instructional Substitution Instructional Subst	51500 52000 521100 521100 521100 521100 52275 52300 52200 52	313,419.50 	38,859.82 13,807.49 34,800.64 30,800.25 9,489.70 16,067.38 19,463.91 229,473.29	2.843.41 539.42 937.22 968.19				486,389.42			313,419.50 2.594.020.70 1.058,998.68 1.058,998.68 14,472.60 1.077.46 1.077.		2.01 1.40 6.0 Personnel Services
Executive, Administrative, Managerial Regular Part-time Instructional Instructional Conditional Explanemental Instructional Conditional Explanemental Instructional Solid Instructional Para-professional of Associate / Assistant Instructional Solid Instructional Solid Para-professional Del Instructional Solid Para-Professional Control Pera-Professional Control Pera-Professional Control Pera-Professional Del Control Pera-Professional Del Control Pera-Professional Del Control Pera-Professional Del Control Pera-Professional Para-Professional Associate / Assistant Other Professional Pera-Professional Para-Professional Para	51500 5200 52110 5210 5210 52275 52300 52400 52400 52005 52005 52005 52005 52005 52005 52005 52005 52006 520	313,419.50 	38,859.82 13,807.49 34,800.64 30,800.25 9,489.70 16,067.38 19,463.91 229,473.29	2.843.41 539.42 937.72 9-88.74				:			313,419.50 2.594,020.70 1,058,938.68 1,058,938.68 1,472.64 1,472.63 1,472.6		2.01 1.40 6.0 Personnel Services
Executive, Administrative, Managerial Regular Part-time Instructional Substitution Instructional Subst	51500 52000	313,419.50 2,550,866.78 2,550,866.78 1,042,487.78 326,373.21 81,412,44 1,479.00 117,857.46 1,027.45 517,048.27 1,027.45 1,027	38,850,92 13,807,49 34,600,64 30,800,25 9,489,70 10,057,38 229,473,29 3,510,00 567,82 2,407,88	2.843.41 539.42 937.22 9.588.24				19,589.85			313,419.50 2,594,020.70 1,058,938.68 1,058,938.68 1,479.00 3,0800.25 177,857.46 527,074.39 1,027,25 527,074.39 1,027,25 12,011.90 (3,618.00) 1,369,550.48 10,118.24 22,154,71.51 165,569,648,64 10,118.24 21,547,151 165,569,648,64 17,047,76 186,569,648 17,047,76 186,569,648 17,047,76 186,569,648		2.01 1.40 6.0 Personnel Services
Executive, Administrative, Managerial Regular Part-time Instructional Instructional Conditional Explanemental Instructional Conditional Explanemental Instructional Solid Instructional Para-professional of Associate / Assistant Instructional Solid Instructional Solid Para-professional Del Instructional Solid Para-Professional Control Pera-Professional Control Pera-Professional Control Pera-Professional Del Control Pera-Professional Del Control Pera-Professional Del Control Pera-Professional Del Control Pera-Professional Para-Professional Associate / Assistant Other Professional Pera-Professional Para-Professional Para	51500 5200 52110 5210 5210 52275 52300 52400 52400 52005 52005 52005 52005 52005 52005 52005 52005 52006 520	313,419.50 	38,859.82 13,807.49 34,800.64 30,800.25 9,489.70 16,067.38 19,463.91 229,473.29	2.843.41 539.42 937.72 9-88.74				:			313,419.50 2.594,020.70 1,058,938.68 1,058,938.68 1,472.64 1,472.63 1,472.6	G4.348.85)	2.01 1.40 6.0 Personnel Services

9/5/2025 4 of

North Florida College - 2024-25 AFR - Submission xitsx

Food Commodity for Educational Program -Not from Florida	65511													Materials and Supplies
Data Software - Non-capitalized	65700	52,245.26	4,900.00	1,728.00							58,873.26	-	58,873.26	Materials and Supplies
Maintenance & Construction Materials & Supplies	66000	74,515.26						60,630.46			135,145.72	-	135,145.72	
Other Materials & Supplies	66500	2,828.32	22,559.00								25,387.32		25,387.32	Materials and Supplies
Non -Commodity Food(updated)	66503										-			Materials and Supplies
Food Commodity -From Florida	66520													Materials and Supplies
Food Commodity - Not from Florida	66521													Materials and Supplies
Other Materials & Supplies - DEI	66575					_					_	_		Materials and Supplies
Library Resources	67000	25.605.41	-			-					25.605.41	-	25.605.41	Materials and Supplies
Non-Commodity Food for Resale(updated)	67500	20,000.41		498.922.52							498.922.52			
Commodity Food for Resale-Updated)				498,922.52							498,922.52	-	498,922.52	Materials and Supplies
	67511	-				-					-	-	-	Materials and Supplies
Commodity for Resale- Not from Florida	67512		-								-	-		Materials and Supplies
Indirect Cost Expense	67600	-	6,868.14			-					6,868.14	(6,868.14)		AJE's should eliminate to zero - not in Financial Stmts
Administrative Cost Pool Allocation	67700										-	-		Other Services and Expenses
Scholarships & Waivers	68000	311,562.90	172,184.63			3,462,863.19					3,946,610.72	(1,772,494.94)	2,174,115.78	Scholarships and Waivers
Interest on Debt	68500	-				-								Interest on Capital Asset-Related Debt
Interest on Unfunded OPEB	68511										-			Other Services and Expenses
Payments on Debt Principal	69000					_					_	_		
Mandatory Transfers-Out	69100													AJE's should eliminate to zero - not in Financial Stmts
Non-mandatory Transfers-Out	69200		10,000.00	16,193.48							26.193.48	(26,193.48)		AJE's should eliminate to zero - not in Financial Stmts
		-	10,000.00	10,153.46		-				762,398.19		(20,153.46)	700 000 40	
Depreciation / Amortization Expense Other Expenses	69400	-				-				702,396.19	762,398.19			Depreciation
	69500	39,943.57	3,835.27								43,778.84		43,778.84	Other Services and Expenses
Uninsured Loss	69521	-				-					-			AJE's should eliminate to zero - not in Financial Stmts
Prior Year Corrections	69600	(24,017.48)	1,131.80								(22,885.68)		(22,885.68	Other Services and Expenses
		3.365.842.07	327.503.22	579.131.25		3.462.863.19		594.920.53		762.398.19	9.092.658.45	(1.839.905.41)	7.252.753.04	
TOTAL CURRENT EXPENSE		3,365,842.07	327,503.22	5/9,131.25	-	3,462,863.19		594,920.53	•	762,398.19	9,092,658.45	(1,839,905.41)	7,252,753.04	
CAPITAL OUTLAY		1								1				
Minor Equipment - Risk Management Consortium	70110	-		-							-	-		
Minor Equipment, Non-capitalized, Non Inventoried	70500	139,533.12						1,703.59			141,236.71		141,236.71	Materials and Supplies
Minor Equipment - Non Capitalized Inventoried	70600	185,361.40	14,933.33					1,486.98			201,781.71	-	201,781.71	Materials and Supplies
Furniture & Equipment	71000	346,722.32	49.998.29					14,220,99		(410.941.60)				These are capitalized - No expenditures to SRECNP
Data Software	72000													
Other Licenses	73001										_			
Data Licenses Pernetual	73002										-			
Artwork/artifact	73050	-				-					-			
Lease Payments. Capitalized	73100										-	-		
Buildings & Fixed Equipment								1.515.555.49			-	-		
	75000	-	29,405.35			-				(1,544,960.84)	-	-	-	
Remod. & Renov./Non Cap. Repair & Maint/Other Struct. & Improv	76000		-					306,064.91			306,064.91	-	306,064.91	Materials and Supplies
Land	77000	-				-					-		-	
Leasehold Improvements, Capitalized	78000	-	-								-	-		
Other Structures & Land Improvements	79000							1,149,781.31		(1,149,781.31)	-			
TOTAL CAPITAL OUTLAY		671 616 84	94 336 97					2 988 813 27		(3.105.683.75)	649 083 33		649 083 33	
TOTAL CAPITAL OUTLAY		671,616.84						2,988,813.27		(0)100/100/100/100/100/100/100/100/100/10				
TOTAL ALL EXPENDITURES		14,710,618.64	651,313.48	588,719.49		3,462,863.19		3,583,733.80		(2,343,285.56)	20,653,963.04	(1,839,905.41)	18,814,057.63	18,814,057.63
				588,719.49 11,832.76	:	3,462,863.19 (3,304.07)	- :		:	(0)100/100/100/100/100/100/100/100/100/10		(1,839,905.41)	18,814,057.63	
TOTAL ALL EXPENDITURES		14,710,618.64	651,313.48		:		:	3,583,733.80	<u>.</u>	(2,343,285.56)	20,653,963.04	(1,839,905.41)	18,814,057.63	18,814,057.63
TOTAL ALL EXPENDITURES		14,710,618.64	651,313.48		:		:	3,583,733.80	:	(2,343,285.56)	20,653,963.04	(1,839,905.41)	18,814,057.63	18,814,057.63
TOTAL ALL EXPENDITURES		14,710,618.64 13,156.36	651,313.48		<u>.</u>		-	3,583,733.80	<u>:</u>	(2,343,285.56)	20,653,963.04	(1,839,905.41)	18,814,057.63	18,814,057.63
TOTAL ALL EXPENDITURES	a.	14,710,618.64 13,156.36 FUND BALANCE	651,313.48				:	3,583,733.80	:	(2,343,285.56)	20,653,963.04	(1,839,905.41)	18,814,057.63	18,814,057.63
TOTAL ALL EXPENDITURES CHANGE IN FUND BALANCE	GL	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED	651,313.48		:		:	3,583,733.80	:	(2,343,285.56)	20,653,963.04	(1,839,905.41) \$	18,814,057.63	18,814,057.63
TOTAL ALL EXPENDITURES	GL CODE	14,710,618.64 13,156.36 FUND BALANCE	651,313.48				:	3,583,733.80		(2,343,285.56)	20,653,963.04	(1,839,906.41)	18,814,057.63	18,814,057.63
TOTAL ALL EXPENDITURES CHANGE IN PUND BALANCE ACCOUNT TITLE	CODE	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT	651,313.48		:		:	3,583,733.80		(2,343,285.56)	20,653,963.04 (308,582.11)	(1,839,905.41)	18,814,057.63 (308,582.11	18,814,557.63 CASS A/Es should net to 90
TOTAL ALL EXPENDITURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Encumbrance	30100	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED	651,313.48		:		:	3,583,733.80	:	(2,343,285.56)	20,653,963.04	(1,839,905.41)	18,814,057.63 (308,582.11	CASS AJEs should net to \$0 18,814,057,63 Total Fund Balances to FS
TOTAL ALL EXPENDITURES CHANGE IN PUND BALANCE ACCOUNT TITLE Reserved for Forumbrance Reserved for Forumbrance Reserved for Forumbrance Based hosertive Funds	30100 30200	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT	651,313.48		:		:	3,583,733.80	:	(2,343,285.56)	20,653,963.04 (308,582.11)	(1,839,905.41)	18,814,057.63 (308,582.11	GASS AUEs should net to 50 18.814.057.63. Total Fund Balances to FS 1.3 Unrestricted
TOTAL ALL EXPENDITURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Excumination Beserved for Fundament Based Incentive Funds Reserved for Audionic Improvement That Funds	30100 30200 30300	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83	651,313.48		:		:	3,583,733.80	:	(2,343,285.56)	20,653,963.04 (308,582.11)	(1,839,905.41)	18,814,057.63 (308,582.11	CASB A/Es should not to \$0 18,814,657.63 Total Fund Balances to PS 2 Grants and Loses
TOTAL ALL EXPENDITURES CHANGE IN PUND BALANCE ACCOUNT TITLE Bearing for Encumbrance Reserved for Encumbrance Based Incentive Funds Reserved for Academic Improvement That Funds Reserved for Solfer Required Purposes	30100 30200 30300 30400	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT	651,313.48					3,583,733.80	:	(2,343,285.56)	20,653,963.04 (308,582.11)	(1,839,905,41)	18,814,057.63 (308,582.11	CASS A/Es should net to \$0 18.814.057.63 Test Fund Subsects to FS 1.3 Unresident 2 Grant and Loans 2 Grant and Loans
TOTAL ALL EXPENDITURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Fernombrance Reserved for Fernombrance Reserved for Academic Improvement Trust Funds Reserved for Academic Improvement Trust Funds Reserved for Staff Pargam Development Account Funds Reserved for Staff Pargam Development	30100 30200 30300 30400 30500	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83	651,313.48					3,583,733.80		(2,343,285.56)	20,653,963.04 (308,582.11)	(1,839,905,41)	18,814,057.63 (308,582.11	CASS A/Es should not to \$0 18.814.657.63 Total Fund Balances to FS 1.3 Unrestration 2 Grants and Loans 2 Grants and Loans 5 Scholaships 5 Scholaships 6 Scholaships 6 Scholaships 6 Scholaships 6 Scholaships 6 Scholaships
TOTAL ALL EUFSHOTUNES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Excumitation Reserved for Performance Based hoentile Funds Reserved for Collective Europeane Reserved for Solution Activities Funds Reserved for Solution Activities Funds	30100 30200 30300 30400 30500 30600	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83	651,313.48					3,583,733.80		(2,343,285.56)	20,653,963.04 (308,582.11)	(1,839,905.41)	18,814,057.63 (308,582.11	CASB AUEs should not to \$0 18.814.657.63 Total Fund Balances to FS 1.3 Uncentrices 2. Counts and Conse
TOTAL ALL EXPENDITURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Formation Reserved for Formation Reserved for Academic Improvement Trust Funds Reserved for Academic Improvement Trust Funds Reserved for Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Carrier According to the Sulf & Pregram Development Reserved for Maching Carrier According to the Sulf & Pregram Development Reserve	30100 30200 30300 30400 30500 30600 30700	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83	651,313.48					3,583,733.80		(2,343,285.56)	20,653,963.04 (308,582.11)	(1,839,905.41)	18,814,057.63 (308,582.11	CASS A/Es should not to \$0 18.814.657.63 Total Fund Balances to FS 1.3 Unrestration 2 Grants and Loans 2 Grants and Loans 5 Scholaships 5 Scholaships 6 Scholaships 6 Scholaships 6 Scholaships 6 Scholaships 6 Scholaships
TOTAL ALL EXPENDITURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved fo Exclusivenes Reserved fo Exclusivenes Reserved fo Charles insurvenered That Funds Reserved for Charles insurvenered That Funds Reserved for Other Required Purposes Reserved for Staff Porgam Development Reserved for Staff Porgam Development Reserved for Staff and Auctivities Funds Funds Funds Balance Staff Staff Staff Funds Balance Staff Staff Funds Balance Staff	30100 30200 30300 30400 30500 30600	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83	651,313.48					3,583,733.80		(2,343,285.56)	20,653,963.04 (308,582.11)	(1,839,905,41)	18,814,057.63 (308,582.11	CASB AUEs should not to \$0 18.814.657.63 Total Fund Balances to FS 1.3 Uncentrices 2. Counts and Conse
TOTAL ALL EXPENDITURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Formation Reserved for Formation Reserved for Academic Improvement Trust Funds Reserved for Academic Improvement Trust Funds Reserved for Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Gamets According to the Sulf & Pregram Development Reserved for Maching Carrier According to the Sulf & Pregram Development Reserved for Maching Carrier According to the Sulf & Pregram Development Reserve	30100 30200 30300 30400 30500 30600 30700 30900	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83	851,313,48 22,800,77					3,583,733,80 (2,696,353,49)	:	(2,343,285.56)	20,853,983,04 (308,582,11) 528,461,83 - - 20,876,55	(1,839,905.41)	18,814,057,63 (306,582,11 (306,582,11 528,461,83	GASB AUEs should net to \$0 16.814.657.63 Total Fund Balances to FS 1.3 Unrestration 1.4 Can dear Fundament 4 Loan and Enformment 5 Canada Projects 1 Casta Projects 1 Dear Consument 5 Loan and Enformment 6 Loan and Enformment 7 Casta Projects 1 Dear Consument 8 Loan and Enformment 9 Loan and Enformment 1 Casta Projects 1 Dear Consument 1 Dear
TOTAL AL EUPERIOTURES CHANGE IN TUND BALANCE ACCOUNT TITLE Beserved for Encumbrance Reserved for Performance Based Inventive Funds Reserved for Performance Based Inventive Funds Reserved for Sulfa Program Development Reserved for Sulfa Carolites Funds Reserved for Sulfa Granting Reserved for Machine Granting Reserved for Reserved for Machine Granting Reserved f	30100 30200 30300 30400 30500 30600 30700 30900 31000	14,710.818.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83 20,676.55	651,313.48	11.832.76	85.362°24	(3,304.07)		3.583,733.80 (2.696,353.49)		(2,343,285.56)	20,853,963.04 (308,582.11) 528,461.83 - 20,876.55	(1,839,995.41)	18,814,057,63 (006,582.11 528,461,83 20,676.55	CASB AJEs should net to \$0 16.814.057.63 Table Should Rest to \$0 Tab
TOTAL ALL EXPENDITURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved fo Exclusivenes Reserved fo Exclusivenes Reserved fo Charles insurvenered That Funds Reserved for Charles insurvenered That Funds Reserved for Other Required Purposes Reserved for Staff Porgam Development Reserved for Staff Porgam Development Reserved for Staff and Auctivities Funds Funds Funds Balance Staff Staff Staff Funds Balance Staff Staff Funds Balance Staff	30100 30200 30300 30400 30500 30600 30700 30900 311000 31100	14,710,618.64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83	851,313,48 22,800,77		85,368,24			3,583,733,80 (2,696,353,49)		(2,343,285.56)	20,853,983,04 (308,582,11) 528,461,83 - - 20,876,55	(1,839,995,41)	18,814,057,63 (306,582,11 (306,582,11 528,461,83	18.814.057.63
TOTAL ALL EUFSHOTURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Encumbrance Reserved for Performance Reserved for Performance Reserved for Performance Reserved for Readerine Improvement Trust Funds Reserved for Other Required Purposes Reserved for Staff to Pergam Development Reserved for Other Required Performance Reserved for Matching Greats Reserved for Matching Greats Fund Balance - Gord Designated Fund Balance - Gord	30100 30200 30300 30400 30500 30600 30700 30900 31000	14,710,618,64 13,156.36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83 20,676.55	851,313.48 22,800.77	11,832.76		(3.304.07)		3.583,733.80 (2.696,353.49)		(2,343,265,56) 2,343,265,56	20,653,963,04 (308,582,11) 528,461,83 20,876,55 4,892,249,98 9,644,524,41 21,603,789,85	(1,839,995,41)	18,814,057,63 (308,582,11 (308,582,11 528,461,83 20,676,55 4,892,249,98 9,645,524,41	18.814.057.63
COLANGE IN FUND BALANCE ACCOUNT TITLE Beserved for Encumbrance Beserved for Performance Based benefitive Funds Reserved for Performance Based benefitive Funds Reserved for Sulfa Program Development Reserved for Sulfa Program Reserved for Sulfa Reserved for	30100 30200 30300 30400 30500 30600 30700 30900 31100 31100	14,710,618,64 13,159,36 FUND BALANCE UNRESTRICTED CURRENT 528,461,83 20,676,55	851,313,48 22,800,77	11.832.76	85,368.24 85,368.24	(3,304.07)		3.583,733.80 (2.696,353.49)		(2,343,285.56) 2,343,285.56	20,653,963,04 (308,582,11) 528,461,83 20,676,55 4,802,298 4,802,441 21,003,789,65	(1,839,995,41)	18,814 057 63 (308 582 11 528,461 83 20,676 55 4,892 249 99 9,646 241 21,603 789 55 36,869 7789 55	18.814.057.63
TOTAL ALL EXPENDITURES CITAMGE IN FUND BALANCE ACCOUNT TITLE Reserved for Encumbrance Reserved for Encumbrance Reserved for Other Required Purchase Reserved for Other Required Purchase Reserved for Other Required Purchase Reserved for Staff and Porgram Development Reserved for Staff and Porgram Development Reserved for Staff and Porgram Development Reserved for Staff and Designated Fund Balance - Control Funds Fund Balance - Gonder Fu	30100 30200 30300 30400 30500 30600 30700 30900 311000 31100	14,710,618,64 13,156,36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83 20,676.55 7,264,282.61 7,278,884,35)	851.313.48 22.800.77 22.800.77	11,832.76 11,832.76 428,775.92	85,368.24	62,206,80		3,583,733.80 (2,696,353.49) 		(2,343,265,56) 2,343,265,56 2,343,265,56 2,1603,789,85 21,603,789,85	20,653,963,04 (398,582,11) 528,461,83 20,676,55 4,852,249,98 9,024,524,14 5,368,702,62 (7,72,88,68),702,62	(1,839,905.41)	18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
COLANGE IN FUND BALANCE ACCOUNT TITLE Beserved for Encumbrance Beserved for Performance Based benefitive Funds Reserved for Performance Based benefitive Funds Reserved for Sulfa Program Development Reserved for Sulfa Program Reserved for Sulfa Reserved for	30100 30200 30300 30400 30500 30600 30700 30900 31100 31100	14,710,618,64 13,159,36 FUND BALANCE UNRESTRICTED CURRENT 528,461,83 20,676,55	851,313.48 22,800.77	11,832.76 11,832.76 428,775.92		(3.304.07)		3.583,733.80 (2.696,353.49)		(2,343,265,56) 2,343,265,56	20,653,963,04 (308,582,11) 528,461,83 20,676,55 4,802,298 4,802,441 21,003,789,65	(1.839.006.41)	18,814 057 63 (308 582 11 528,461 83 20,676 55 4,892 249 99 9,646 241 21,603 789 55 36,869 7789 55	18.814.057.63
TOTAL ALL EXPENDITURES CITAMGE IN FUND BALANCE ACCOUNT TITLE Reserved for Encumbrance Reserved for Encumbrance Reserved for Other Required Purchase Reserved for Other Required Purchase Reserved for Other Required Purchase Reserved for Staff and Porgram Development Reserved for Staff and Porgram Development Reserved for Staff and Porgram Development Reserved for Staff and Designated Fund Balance - Control Funds Fund Balance - Gonder Fu	30100 30200 30300 30400 30500 30600 30700 30900 31100 31100	14,710,618,64 13,156,36 FUND BALANCE UNRESTRICTED CURRENT 528,461.83 20,676.55 7,264,282.61 7,278,884,35)	851.313.48 22.800.77 22.800.77	11,832.76 11,832.76 428,775.92	85,368.24	62,206,80		3,583,733.80 (2,696,353.49) 		(2,343,265,56) 2,343,265,56 2,343,265,56 2,1603,789,85 21,603,789,85	20,653,963,04 (398,582,11) 528,461,83 20,676,55 4,852,249,98 9,024,524,14 5,368,702,62 (7,72,88,68),702,62	(1,839,905.41)	18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL ALL EVEROTURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Excuminations Reserved for Performance Based Incentive Funds Reserved for Performance Reserved Reserved for Sudamic Improvement Trust Funds Reserved for Sudar Register Playmoses Reserved for Matching Garats Reserved for Matching Garats Fund Balance - Control Fund Balance	30100 30200 30300 30400 30500 30600 30700 31000 31100 31200 30800	14,710,618,64 13,156,36 FUND BALANCE UNRES TRICTED CURRENT 528,461,83 20,676,55 7,264,282,61 7,813,420,59 17,276,864,35) 538,536,64	651,313,48 22,800,77 22,800,77	428,775,92 428,775,92	85,368.24 85,368.24	(3.304.07) 62.206.80 62.206.80		3,583,733,80 (2,696,353,49) (2,696,353,49) 4,707,815,03 1,803,908,84 6,511,705,87		(2,343,265,56) 2,343,265,56 2,343,265,56 2,1603,789,85 21,603,789,85	20,653,963,04 (398,582,11) 528,461,83 20,676,55 4,852,249,98 9,024,524,14 5,368,702,62 (7,72,88,68),702,62	(1,839,955.41)	18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL ALL EUPSHOTURES CHANGE IN TUND BALANCE ACCOUNT TITLE Beseine for Encambrance Reserved for Performance Based hoentive Funds Reserved for Audiomic Improvement That Funds Reserved for Other Required Purposes Reserved for Other Required Purposes Reserved for Studentic Reproses Reserved for Student Auditive Funds Reserved for Student Auditive Funds Reserved for Student Auditive Funds Reserved for Matching Gards Fund Balance Bodd Celegrated Fund Balance - College Invested in Fund Celegrated Fund Balance - College Invested in Fund Fund Studentic Stu	30100 30200 30300 30400 30500 30600 30700 30900 31100 311200	14,710,618,64 13,156,36 FUND BALANCE UNRES TRICTE UNRES TRICTE UNREST TRICTE CURRENT 528,461,83 20,676,55 7,264,282,61 7,813,420,99 17,70,844,535,546	651,313,48 22,800,77 22,800,77	428,775,92 428,775,92	85,368.24 85,368.24	62,206,80	E SAME FIGURE	3,583,733,80 (2,696,353,49) (2,696,353,49) 4,707,815,03 1,803,908,84 6,511,705,87		(2,343,265,56) 2,343,265,56 2,343,265,56 2,1603,789,85 21,603,789,85	20,653,963,04 (398,582,11) 528,461,83 20,676,55 4,852,249,98 9,024,524,14 5,368,702,62 (7,72,88,68),702,62	(1,839,006.41)	18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL ALL EXPENDITURES CITANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Encumbrance Reserved for Encumbrance Reserved for Encumbrance Reserved for Other Required Purpose Reserved for Other Required Purpose Reserved for Other Required Purpose Reserved for State Regulared Purpose Fund Balance - Complete Fund Balance - Complete Invited Balance - Complete Invited Balance - Complete Invited Balance - State State Regulared Fund Balance - State State Regulared Fund Balance - Complete Invited Balance - State State Regulared Fund Balance State Regulared Fund Balance - State Regulared Fund Balance Regulared Fun	30100 30200 30300 30400 30500 30600 30700 31000 31100 31200 30800	14,710,618,64 13,156,36 FUND BALANCE UNRES TRICTE UNRES TRICTE CURRENT 528,461,83 20,676,55 7,264,282,61 7,813,420,99 7,7276,864,35) 536,536,64 7,546,338,110 7,546,338,110	651,313,48 22,800,77 22,800,77	428,775,92 428,775,92	85,368.24 85,368.24	(3.304.07) 62.206.80 62.206.80		3,583,733,80 (2,696,353,49) (2,696,353,49) 4,707,815,03 1,803,908,84 6,511,705,87		(2,343,265,56) 2,343,265,56 2,343,265,56 2,1603,789,85 21,603,789,85	20,653,963,04 (398,582,11) 528,461,83 20,676,55 4,852,249,98 9,024,524,14 5,048,742,62 (7,72,88,68),702,62	(1,839,905.41)	18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL ALL EUPSHOTURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Encumbrance Reserved for Performance Based hoentive Funds Reserved for Contention (Improvement Trust Funds Reserved for College Pergunne Development Reserved for College Pergunne Development Reserved for Staff Pergunn Development Reserved for Matching Classis Fund Balance - Content Fund Balan	30100 30200 30300 30400 30500 30600 30700 30900 31100 31200	14,710,618,64 13,156,36 FUND BALANCE UNRES TRICTED CURRENT CURRENT 528,461,83 20,676,55 7,264,262,61 7,264,262,61 7,264,263,61 7,546,336,11 7,546,336,11	651,313,48 22,800,77 22,800,77	428,775,92 428,775,92	85,368.24 85,368.24	(3.304.07) 62.206.80 62.206.80		3,583,733,80 (2,696,353,49) (2,696,353,49) 4,707,815,03 1,803,908,84 6,511,705,87		(2,343,265,56) 2,343,265,56 2,343,265,56 2,1603,789,85 21,603,789,85	20,653,963,04 (398,582,11) 528,461,83 20,676,55 4,852,249,98 9,024,524,14 5,048,742,62 (7,72,88,68),702,62	(1,839,956.41)	18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL ALL EUPSCHOTURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Encambraine Reserved for Performance Based hereritive Funds Reserved for Performance Based hereritive Funds Reserved for Sulfa & Program Development Reserved for Sulfa Activities Funds Reserved for Matching Clarits Funds Balance - College Fund Balance - College Turd Balance - College TOTAL FUND BALANCES Amount Expected to be Financed in Future Yrs (negative number) TOTAL FUND BALANCES Prior Year 6-30 Fund Balance Audit Afglatment Adjustment Adjustment Adjustment Adjustment Adjustment Adjustment	30100 30200 30300 30300 30400 30500 30700 30700 31100 311200 30800	14,710,618,64 13,156,36 FUND BALANCE UNNES TROCTED UNNESS TROCTED CURRENT CURRENT 528,461,83 20,676,55 7,264,282,61 7,513,420,99 (7,776,864,35) 506,556,64 7,546,336,11 6,000 7,546,336,11	651,313,48 22,800,77 22,800,77	428,775,92 428,775,92	85,368.24 85,368.24	(3.304.07) 62.206.80 62.206.80		3,583,733,80 (2,696,353,49) (2,696,353,49) 4,707,815,03 1,803,908,84 6,511,705,87		(2,343,265,56) 2,343,265,56 2,343,265,56 2,1603,789,85 21,603,789,85	20,653,963,04 (398,582,11) 528,461,83 20,676,55 4,852,249,98 9,024,524,14 5,048,742,62 (7,72,88,68),702,62	(1,839,006-41)	18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL ALL EVEROPTURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Encaratement Reserved for Pediraments Based benefive Funds Reserved for Other Required Paymoses Reserved for Studied Activities Funds Fund Balance - Control Funds Funds Balance - Control Funds Fund	30100 30200 30200 30300 30400 30500 30600 30700 30700 30100 31100 31200 30800	14,710,618,64 13,195,36 FIND BALANCE UNRESTROTE UNRESTROTE 20,676.55 - 7,264,282.61 7,264,388.11 0,000 0,000 14,723,884.35) 33,538.64	651,313,48 22,800,77 22,800,77	428,775,92 428,775,92	85,368.24 85,368.24	(3.304.07) 62.206.80 62.206.80		3,583,733,80 (2,696,353,49) (2,696,353,49) 4,707,815,03 1,803,908,84 6,511,705,87		(2,343,265,56) 2,343,265,56 2,343,265,56 2,1603,789,85 21,603,789,85	20,653,963,04 (398,582,11) 528,461,83 20,676,55 4,852,249,98 9,024,524,14 5,048,742,62 (7,72,88,68),702,62	(1,839,905.41)	18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18,814,057.63
TOTAL PLATE STATEMENT OF THE STATEMENT O	30100 30200 30200 30300 30400 30500 30600 30700 30700 30100 31100 31200 30800	14,710,618,64 13,156,36 FUND BALANCE UNNES TROCTED UNNESS TROCTED CURRENT CURRENT 528,461,83 20,676,55 7,264,282,61 7,513,420,99 (7,776,864,35) 506,556,64 7,546,336,11 6,000 7,546,336,11	651313.48 22,800,77.	11.832.76 11.832.76 428.775.92 428.775.92 428.775.92 428.775.92	85,368.24 85,368.24	(3.304.07) 62.206.80 62.206.80		3,583,733,80 (2,696,353,49) (2,696,353,49) 4,707,815,03 1,803,908,84 6,511,705,87		(2,343,265,56) 2,343,265,56 2,343,265,56 2,1603,789,85 21,603,789,85	20,653,963,04 (398,582,11) 528,461,83 20,676,55 4,852,249,98 9,024,524,14 5,048,742,62 (7,72,88,68),702,62	(1,839,955.41)	18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18,814,057.63
TOTAL PLANT DE LINE OF THE DESCRIPTION OF THE DESCR	CODE 30100 30200 30200 30300 30400 30500 30500 30500 30700 30700 30700 31100 31100 31100 31200	14.710.618.64 13.158.58 13.158.58 13.158.58 14.710.618.618 15.20.676.55 17.264.26.26.18 20.676.55 17.264.26.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55	651313.48 22.890.77. 184.434.95 184.434.95 184.434.95	11.832.76 11.832.76 428.775.92 428.775.92 428.775.92 428.775.92 528.775.92	85,368,24 85,368,24 ABSENCES). AMI	(3.394.07)		3.551,73.80 (2.696.353.49) 4.707.815.03 4.707.815.03 6.511,705.87 6.511,705.87		(2.34) 285 56) 2.343 285 56 2.343 285 56 21.603 789 85 21.603 789 85	20.653.083.04 (305.582.11) 528.461.83 20.676.55 4.802.249.98 9.044.524.41 21.003.789.85 36.889.702.622 19.712.813.27		18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL ALL EXPENDITURES CHANGE IN FUND BALANCE ACCOUNT TITLE Reserved for Encuratement Reserved for Performance Reserved for Other Required Purposes Reserved for Other Required Purposes Reserved for Studied Administration of Performance Reserved for Studied Administration Funds Reserved for Studied Administration Funds Fund Balance - Garator Fund Balance - Bot Funds Funds Fund Balance - Garator Fund Ba	CODE 30100 30200 30200 30300 30400 30500 30500 30500 30700 30700 30700 31100 31100 31100 31200	14,710,618,64 13,195,36 FIND BALANCE UNRESTROTE UNRESTROTE 20,676.55 - 7,264,282.61 7,264,388.11 0,000 0,000 14,723,884.35) 33,538.64	651313.48 22.890.77. 184.434.95 184.434.95 184.434.95	11.832.76 11.832.76 428.775.92 428.775.92 428.775.92 428.775.92 528.775.92	85,368,24 85,368,24 ABSENCES). AMI	(3.394.07)		3.551,73.80 (2.696.353.49) 4.707.815.03 4.707.815.03 6.511,705.87 6.511,705.87	tutine all technical	(2.34) 285 56) 2.343 285 56 2.343 285 56 21.603 789 85 21.603 789 85	20,653,963,04 (398,582,11) 528,461,83 20,676,55 4,852,249,98 9,024,524,14 5,048,742,62 (7,72,88,68),702,62		18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL ALL EUPENDRUILES CHANGE IN FUND BALANCE Reserved for Encambraine Reserved for Encambraine Reserved for Performance Based Interflue Funds Reserved for Performance Based Interflue Reserved for Sulfa & Program Development Reserved for Sulfa Advisible Funds Reserved for Sulfa Program Development Reserved for Sulfa Program Reserved for Sulfa Program Reserved for Sulfa Program Reserved for Sulfa Program Reserved for Sulfa Revisible TOTAL FUND BALANCES Prior Year 6-30 Fund Balance Addistance Foreign Funds Addistance Foreign Funds Reserved for Sulfa Revisible Total Reserved Total Funds Reserved	CODE 30100 30200 30200 30300 30400 30500 30500 30500 30700 30700 30700 31100 31100 31100 31200	14.710.618.64 13.158.58 13.158.58 13.158.58 14.710.618.618 15.20.676.55 17.264.26.26.18 20.676.55 17.264.26.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55	651313.48 22.890.77. 184.434.95 184.434.95 184.434.95	11.832.76 11.832.76 428.775.92 428.775.92 428.775.92 428.775.92 528.775.92	85,368,24 85,368,24 ABSENCES). AMI	(3.394.07)		3.551,73.80 (2.696.353.49) 4.707.815.03 4.707.815.03 6.511,705.87 6.511,705.87		(2.34) 285 56) 2.343 285 56 2.343 285 56 21.603 789 85 21.603 789 85	20.653.083.04 (305.582.11) 528.461.83 20.676.55 4.802.249.98 9.044.524.41 21.003.789.85 36.889.702.622 19.712.813.27		18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL PLANT DE LINE OF THE DESCRIPTION OF THE DESCR	CODE 30100 30200 30200 30300 30400 30500 30500 30500 30700 30700 30700 31100 31100 31100 31200	14.710.618.64 13.158.58 13.158.58 13.158.58 14.710.618.618 15.20.676.55 17.264.26.26.18 20.676.55 17.264.26.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55	651313.48 22.890.77. 184.434.95 184.434.95 184.434.95	11.832.76 11.832.76 428.775.92 428.775.92 428.775.92 428.775.92 528.775.92	85,368,24 85,368,24 ABSENCES). AMI	(3.394.07)		3,551,73,80 (2,696,353,49) (2,696,353,49) 4,707,815,00 4,		(2.34) 285 56) 2.343 285 56 2.343 285 56 21.603 789 85 21.603 789 85	20.653.083.04 (305.582.11) 528.461.83 20.676.55 4.802.249.98 9.044.524.41 21.003.789.85 36.889.702.622 19.712.813.27		18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL PLATES UNALLOCATED FUND BALANCE ACCOUNT TITLE Reserved for Encumbrance Reserved for Performance Based Inventive Funds Reserved for Performance Based Inventive Funds Reserved for Staff & Program Development Reserved for Machine Gramts Fund Balance College TOTAL RESERVE STAFF ST	CODE 30100 30200 30200 30300 30400 30500 30500 30500 30700 30700 30700 31100 31100 31100 31200	14.710.618.64 13.158.58 13.158.58 13.158.58 14.710.618.618 15.20.676.55 17.264.26.26.18 20.676.55 17.264.26.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55	651313.48 22.890.77. 184.434.95 184.434.95 184.434.95	11.832.76 11.832.76 428.775.92 428.775.92 428.775.92 428.775.92 528.775.92	85,368,24 85,368,24 ABSENCES). AMI	(3.394.07)		3,551,73,80 (2,696,353,49) (2,696,353,49) 4,707,815,00 4,		(2.34) 285 56) 2.343 285 56 2.343 285 56 21.603 789 85 21.603 789 85	20.653.083.04 (305.582.11) 528.461.83 20.676.55 4.802.249.98 9.044.524.41 21.003.789.85 36.889.702.622 19.712.813.27		18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63
TOTAL ALL EXCENDITURES COMMOSE IN FUND BALANCE ACCOUNT TITLE Reserved for Encumbrance Reserved for Encumbrance Reserved for Performance Based Incentive Funds Reserved for Salder in Fundament Treat Funds Reserved for Salder in Fundament Treat Funds Reserved for Salder A Program Development Fund Balance College TOTAL RESERVE & UNALLOCATED FUND BALANCES Amount Expected to be Financed in Future Yrs (regative number) TOTAL PLAND BALANCES Prior Year 6-3.0 Fund Balance Adjustments Adjustments Adjustments Grand Total Reserved Total Funds Adjustments Total Funds	CODE 30100 30200 30200 30300 30400 30500 30500 30500 30700 30700 30700 31100 31100 31100 31200	14.710.618.64 13.158.58 13.158.58 13.158.58 14.710.618.618 15.20.676.55 17.264.26.26.18 20.676.55 17.264.26.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55 17.264.26.18 20.676.55	651313.48 22.890.77. 184.434.95 184.434.95 184.434.95	11.832.76 11.832.76 428.775.92 428.775.92 428.775.92 428.775.92 528.775.92	85,368,24 85,368,24 ABSENCES). AMI	(3.394.07)		3,551,73,80 (2,696,353,49) (2,696,353,49) 4,707,815,00 4,		(2.34) 285 56) 2.343 285 56 2.343 285 56 21.603 789 85 21.603 789 85	20.653.083.04 (305.582.11) 528.461.83 20.676.55 4.802.249.98 9.044.524.41 21.003.789.85 36.889.702.622 19.712.813.27		18,814 057 63 (305 592 11 528,461 83 20,876.55 4,892.249.98 9,644.524.41 35,689.702.82	18.814.057.63

95/2025 5 of

NORTH FLORIDA COLLEGE Report of Capital Improvement Fees (Fees Collected Under Section 1009.23(11), F.S.) Fiscal Year 2024 - 2025

	riscai	rear 2024 - 202	o .				
				Version:		2025.v01	
	In	Capital nprovement Fees	-	nterest and her Revenue Sources		Combined Total	
BEGINNING FUND BALANCE AS OF 07-01-2024	\$	448,231.46	\$	134,249.82	\$	582,481.28	
REVENUES							
Capital Improvement Fees						_	Unlocked Work Area
CIF - A & P, PSV, EPI, College Prep (GL 40860)	\$	152,040.13	\$	-	\$	152,040.13	
CIF - PSAV (GL 40861)	\$	8,594.80	\$	-	\$	8,594.80	
CIF - Baccalaureate (GL 40864)	\$	5,192.58	\$	-	\$	5,192.58	
Total Capital Improvement Fees Received	\$	165,827.51	\$	-	\$	165,827.51	
Interest Received	\$	-			\$	-	
Other Receipts (Please explain below)		XXXXX	\$	-	\$	-	
Total Revenues	\$	165,827.51	\$	-	\$	165,827.51	
EXPENDITURES							
New Construction			\$	-	\$	-	
2. Remodeling			\$	-	\$	-	
3. Renovation	\$	4,581.99	\$	-	\$	4,581.99	
4. Equipment	\$	7,998.00	\$	-	\$	7,998.00	
5. Maintenance	\$	132,680.23	\$	-	\$	132,680.23	
6. Technology			\$	-	\$	-	
7. Other (Please explain below)			\$	-	\$	-	
Total Expenditures	\$	145,260.22	\$	-	\$	145,260.22	
Bond Payments	\$	-	\$	-	\$	-	
ENDING FUND BALANCE AS OF 06-30-25	\$	468,798.75	\$	134,249.82	\$	603,048.57	
Note: Section 1000 22(11) E.S. establishes a senar	oto foo f	or conital improv	omont	a taabaalaay aab	onoor	monto or oquinning	

Note: Section 1009.23(11),F.S., establishes a separate fee for capital improvements, technology enhancements, or equipping student buildings. It provides that the fees collected must be deposited in a separate account. Fees collected for capital projects may be expended only to construct and equip, maintain, improve, or enhance the educational facilities of the college. Capital projects funded through the use of the Capital Improvement Fee shall meet the survey and construction requirements of Chapter 1013, Florida Statutes.

Explanation of "Other Receipts":	
Explanation of "Other" Expenditures:	
Unlocked Work Area:	

9/5/2025 6 of

NORTH FLORIDA COLLEGE Report of Student Activities and Service Fees Revenues and Expenditures Fiscal Year 2024 - 2025

Version: 2025.v01

BEGINNING BALANCE		\$ 79,952.65
FEES COLLECTED (GL 40850)		\$ 102,775.76
OTHER REVENUES (See Note Below)		
TOTAL		\$ 102,775.76
EXPENDITURES BY TYPE		
5.1000 Social & Cultural Development	\$ 76,187.79	
5.2000 Organized Athletics	\$ -	
5.3000 Counseling & Advisement	\$ _	
5.4000 Placement Services	\$ -	
5.5000 Financial Aid Administration	\$ _	
5.6000 Student Records and Admissions	\$ _	
5.7000 Health Services	\$ _	
5.8100 Services for Special Students	\$ _	
5.9000 Student Service Administration	\$ _	
Other Personnel - DEI	\$ _	
Other Services - DEI	\$ _	
Other Materials & Supplies - DEI	\$ _	
OTHER (See note below)	\$ -	
TOTAL EXPENDITURES		\$ 76,187.79
ENDING BALANCE		\$ 106,540.62

Note: Other Revenues Include -

Note: Other Expenditures Include -

9/5/2025 7 of

NORTH FLORIDA COLLEGE

NORTH FLORIDA COLLEGE						
2024-2025 FEES			Version:	2025.v01		
CCPF TUITION AND FEES	GLC		TOTAL ALL FUNDS	TOTAL TUITION AND OUT-OF-STATE FEES		
Tuition-Advanced & Professional - Baccalaureate	40101	\$	71,137.25	\$ 94,845.51		
Tuition-Advanced & Professional	40110	\$	747,081.99			
Tuition-Postsecondary Vocational	40120	\$	345,621.57			
Tuition-Career and Applied Technology (Formerly PSAV)	40130	\$	224,475.04			
Tuition-Developmental Education	40150	\$	16,036.97	\$ 21,052.97		
Tuition-EPI	40160	\$	10,000.01	\$ -		
Tuition-Vocational Preparatory	40180	\$	-	\$ -		
Tuition-Adult General Education (ABE) & Secondary	40190	\$		\$ -		
SUBTOTAL IN-STATE TUITION	40190	\$	1,404,352.82			
Out-of-state Fees-Advanced & Professional - Baccalaureate	40204	_	, ,	φ 1,561,510.6 <i>l</i>		
	40301	\$	23,708.26	-		
Out-of-state Fees-Advanced & Professional	40310	\$	85,174.29			
Out-of-state Fees-Postsecondary Vocational	40320	\$	63,065.50			
Out-of-state Fees-Career and Applied Technology (Formerly PSAV)	40330	\$	-			
Out-of-state Fees-Developmental Education	40350	\$	5,016.00			
Out-of-state Fees-EPI & Alternative Certification Curriculum	40360	\$	=			
Out-of-state Fees-Vocational Preparatory	40380	\$	-			
Out-of-state Fees-Adult General Education (ABE) & Secondary	40390	\$	-			
SUBTOTAL OUT-OF-STATE FEES		\$	176,964.05	from Accounts by GL:		
TOTAL CCPF STUDENT TUITION AND OUT-OF-STATE FEES		\$	1,581,316.87	\$ 1,581,316.87		
OTHER TUITION AND FEES	40210	•				
Tuition - Lifelong Learning		\$	-	-		
Tuition - Continuing Workforce Fees	40240	\$	-			
Out-of-state - Lifelong Learning	40250	\$	-			
Full Cost of Instruction (Repeat Course Fee)	40260	\$	-			
Full Cost of Instruction (Repeat Course Fee) - PSAV	40264	\$.			
Tuition - Self-supporting	40270	\$	3,824.50			
Laboratory Fees	40400	\$	138,182.29			
Distance Learning Course User Fee	40450	\$	=			
Application Fees	40500	\$	13,600.00			
Graduation Fees	40600	\$	7,605.00			
Transcripts Fees	40700	\$	1,420.50			
Financial Aid Fund Fees	40800	\$	107,662.38			
Student Activities & Service Fees	40850	\$	102,775.76			
CIF - A & P, PSV, EPI, College Prep	40860	\$	152,040.13	1		
CIF - PSAV	40861	\$	8,594.80	1		
CIF - Baccalaureate	40864	\$	5,192.58	1		
Technology Fee	40870	\$	75,258.14	1		
Other Student Fees	40900	\$	36,311.84	1		
Late Fees	40910	\$	8,700.00	1		
Testing Fees	40920	\$	24,730.26	1		
Student Insurance Fees	40930	\$		1		
Safety & Security Fees	40940	\$				
Picture Identification Card Fees	40950	\$				
Parking Fees	40960	\$	=	1		
Library Fees	40960		<u> </u>			
		\$	-			
Contract Course Fees	40990	\$	=			
Residual Student Fees	40991	\$	-			
SUBTOTAL OTHER TUITION AND STUDENT FEES		\$	685,898.18			
TOTAL TUITION AND STUDENT FEES		\$	2,267,215.05			

NORTH FLORIDA COLLEGE 2024-2025 FEES

PART II. STUDENT FINANCIAL AID FEE REPORT (Supporting	g Schedule)		
Fund 1		GL	Revenue
TUITION	A & P	40101 & 40110	\$ 818,219.24
TUITION	PSV	40120	\$ 345,621.57
TUITION	PSAV	40130	\$ 224,475.04
TUITION	DEV. ED.	40150	\$ 16,036.97
TUITION	EPI	40160	\$ =
TUITION	VOC PREP	40180	\$ =
TUITION	ABE & SEC	40190	\$ =
OUT-OF-STATE	A & P	40301 & 40310	\$ 108,882.55
OUT-OF-STATE	PSV	40320	\$ 63,065.50
OUT-OF-STATE	PSAV	40330	\$ -

9/5/2025 8 of

OUT-OF-STATE	DEV. ED.	40350	\$ 5,016.00
OUT-OF-STATE	EPI	40360	\$ -
OUT-OF-STATE	VOC PREP	40380	\$ =
OUT-OF-STATE	ABE & SEC	40390	\$ =
TOTAL FUND 1			\$ 1,581,316.87
FUND 2			
TUITION	A & P	40101 & 40110	\$ =
OUT-OF-STATE	A & P	40301 & 40310	\$ =
TOTAL FUND 2			\$ =
TOTAL FUND 1 AND FUND 2			\$ 1,581,316.87

STUDENT FEE REVENUE		
TUITION		\$ 1,404,352.82
OUT-OF-STATE		\$ 176,964.05
TOTAL TUITION AND OUT-OF-STATE FEES		\$ 1,581,316.87
TECHNOLOGY FEES		\$ 75,258.14
TOTAL TUITION, OUT-OF-STATE FEES AND TECHNOLOGY		\$ 1,656,575.01

DO NOT USE AMOUNTS TO CALCULATE TOTAL FTE.

9/5/2025 9 of