

BOARD MEETING DATE: 9/16/2025

ITEM NO: X-c

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

COLLEGE: NORTH FLORIDA
CURRENT FUNDS UNRESTRICTED, SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND FUND BALANCE
BY GENERAL LEDGER CODE
FOR THE FISCAL YEAR 2025-26

ACCOUNT TITLE		GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - August 31, 2025
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$118,409	\$40,906
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$888,744	\$343,288
TUITION	POSTSECONDARY VOCATIONAL	40120	\$223,440	\$139,536
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$198,800	\$75,508
TUITION	DEVELOPMENTAL EDUCATION	40150	\$15,960	\$17,936
SUBTOTAL STUDENT TUITION			\$1,445,353	\$617,174
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$26,429	\$12,048
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	\$81,624	\$27,360
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$46,740	\$13,680
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	\$29,181	\$0
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	\$5,016	\$1,368
SUBTOTAL OUT-OF-STATE FEES			\$188,990	\$54,456
SUBTOTAL FCSPF STUDENT FEES			\$1,634,343	\$671,630
TUITION - SELF-SUPPORTING		40270	\$2,000	\$2,301
LABORATORY FEES		40400	\$234,000	\$114,937
APPLICATION FEES		40500	\$10,000	\$3,860
GRADUATION FEES		40600	\$5,000	\$94
TRANSCRIPT FEES		40700	\$1,000	\$335
TECHNOLOGY FEE		40870	\$75,000	\$31,401
OTHER STUDENT FEES		40900	\$60,000	\$33,612
LATE FEES		40980	\$0	\$0
TOTAL STUDENT FEES			\$2,021,343	\$858,169
SUPPORT FROM LOCAL GOVERNMENT				
GRANTS AND CONTRACTS FROM CITIES		41500	\$0	\$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	\$400,000	\$50,980
TOTAL SUPPORT FROM LOCAL GOVERNMENT			\$400,000	\$50,980
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	\$8,949,938	\$1,599,320
SPECIAL APPROPRIATION - OTHER		42130	\$909,979	\$133,826
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$134,140	\$19,014
DUAL ENROLLMENT		42500	\$0	\$0
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	\$205,000	\$18,867
LOTTERY FUNDS - FCSPF		42610	\$1,656,741	\$0
TOTAL STATE SUPPORT			\$11,855,798	\$1,771,027
FEDERAL SUPPORT				
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT		43500	\$0	\$0
INDIRECT COST RECOVERED - FEDERAL		43900	\$0	\$0
TOTAL FEDERAL SUPPORT			\$0	\$0

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GIFTS, PRIVATE GRANTS AND CONTRACTS			
CASH CONTRIBUTIONS	44100	\$0	\$0
NON-CASH CONTRIBUTIONS	44200	\$0	\$0
TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS		\$0	\$0
SALES AND SERVICES DEPARTMENT			
USE OF COLLEGE FACILITIES	46400	\$35,000	\$6,359
OTHER SALES AND SERVICES	46600	\$0	\$0
INTERDEPARTMENTAL SALES	46900	\$0	\$0
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$6,359
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$250,000	\$28,418
FINES AND PENALTIES	48700	\$0	\$92
MISCELLANEOUS REVENUE	48900	\$10,000	\$3,752
TOTAL OTHER REVENUES		\$260,000	\$32,262
NON-REVENUE RECEIPTS			
NON-MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED	49200	\$40,500	\$0
NON-MANDATORY TRANSFERS IN, AUXILIARY FUNDS	49230	\$0	\$0
INURANCE RECOVERY	49520	\$0	\$0
PRIOR YEAR CORRECTIONS	49600	\$0	\$0
TOTAL NON-REVENUE RECEIPTS		\$40,500	\$0
GRAND TOTAL REVENUES		\$14,612,641	\$2,718,797
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$376,208	\$56,668
INSTRUCTIONAL MANAGEMENT	51100	\$251,757	\$44,048
INSTITUTIONAL MANAGEMENT	51200	\$413,751	\$52,393
INSTRUCTIONAL	52000	\$2,162,113	\$331,903
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$367,500	\$42,492
OTHER PROFESSIONAL	53000	\$2,589,822	\$431,153
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$0	\$0
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,119,941	\$172,842
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$439,500	\$39,302
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$51,000	\$29,499
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$218,000	\$22,330
EMPLOYEE AWARDS	58500	\$2,500	\$0
SOCIAL SECURITY CONTRIBUTIONS	59100	\$567,511	\$86,825
RETIREMENT CONTRIBUTIONS	59200	\$1,192,587	\$187,279
OTHER BENEFITS - TAXABLE	59509	\$0	\$2,000
INSURANCE BENEFITS	59700	\$1,702,942	\$273,331
TUITION BENEFITS & REIMBURSEMENT	59800	\$15,000	\$19,378
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$150,000	\$0
TOTAL PERSONNEL COSTS		\$11,620,132	\$1,791,442

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CURRENT EXPENSES			
TRAVEL	60500	\$130,450	\$5,544
FREIGHT AND POSTAGE	61000	\$20,680	\$1,196
TELECOMMUNICATIONS	61500	\$120,000	\$19,758
PRINTING	62000	\$14,700	\$0
REPAIRS AND MAINTENANCE	62500	\$868,100	\$111,570
RENTALS	63000	\$29,700	\$3,650
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$43,440	\$3,620
INSURANCE	63500	\$300,500	-\$846
UTILITIES	64000	\$665,800	\$62,768
OTHER SERVICES	64500	\$885,300	\$45,678
PROFESSIONAL FEES	65000	\$287,000	\$14,589
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$519,482	\$50,173
DATA SOFTWARE - NON-CAPITALIZED	65700	\$147,215	-\$2,777
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$111,650	\$8,957
OTHER MATERIALS AND SUPPLIES	66500	\$36,100	\$0
LIBRARY RESOURCES	67000	\$35,300	\$230
PURCHASES FOR RESALE	67500	\$4,500	-\$171
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$108,570
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$57,836	\$2,039
PRIOR-YEAR CORRECTIONS	69600	\$0	\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$100,000	\$0
TOTAL CURRENT EXPENSES		\$4,727,753	\$434,549
CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$52,900	\$3,935
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$161,000	\$0
FURNITURE AND EQUIPMENT	71000	\$96,500	\$14,900
BUILDINGS AND FIXED EQUIPMENT	75000	\$0	\$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$50,000	\$0
TOTAL CAPITAL OUTLAY		\$360,400	\$18,835
GRAND TOTAL EXPENDITURES		\$16,708,285	\$2,244,826
CHANGE IN FUND BALANCE		(2,095,644)	473,971
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	7,264,283	7,264,283
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		\$5,168,639	\$7,738,254