					BOA	RD MEETING	G DATI	E: <u>10/21/202</u>	5
					IIEN	/I NO: <u>X-c</u>			
RECOMMEND	THAT	the	Board	reviews	the	September	2025	Revenue	and
Expenditure Bo	ard Re	port a	as an in	formation	al ite	em 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

		GENERAL	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL -	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - September 30, 2025
STUDENT TUITION	ACCOUNTTITLE	LEDGER CODE	BUDGET	3cptcinbci 30, 2023
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$118,409	\$40,355
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$888,744	\$347,022
TUITION	POSTSECONDARY VOCATIONAL	40120	\$223,440	\$141,816
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$198,800	\$82,777
TUITION	DEVELOPMENTAL EDUCATION	40150	\$15,960	\$18,240
SUBTOTAL STUDENT TUITION			\$1,445,353	\$630,210
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$26,429	\$11,465
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	\$81,624	\$29,412
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$46,740	\$15,048
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	\$29,181	\$0
	DEVELOPMENTAL EDUCATION	40350	\$5,016	
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	\$5,016	\$1,368
SUBTOTAL OUT-OF-STATE FEES			\$188,990	\$57,293
SUBTOTAL FCSPF STUDENT FEES			\$1,634,343	\$687,504
TUITION - SELF-SUPPORTING		40270	\$2,000	\$2,506
LABORATORY FEES		40400	\$234,000	\$118,936
APPLICATION FEES		40500	\$10,000	\$4,920
GRADUATION FEES		40600	\$5,000	\$94
TRANSCRIPT FEES		40700	\$1,000	\$488
TECHNOLOGY FEE		40870	\$75,000	\$31,978
OTHER STUDENT FEES		40900	\$60,000	\$39,491
LATE FEES		40980	\$0	\$0
TOTAL STUDENT FEES			\$2,021,343	\$885,917
SUPPORT FROM LOCAL GOVERNME	NT			
GRANTS AND CONTRACTS FROM CIT	TIES	41500	\$0	\$0
GRANTS AND CONTRACTS FROM CO	UNTIES	41600	\$400,000	\$50,980
TOTAL SUPPORT FROM LOCAL GOVE	ERNMENT		\$400,000	\$50,980
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRA	M FUND (FCSPF)	42110	\$8,949,938	\$2,398,981
SPECIAL APPROPRIATION - OTHER		42130	\$909,979	\$133,826
PERFORMANCE-BASED INCENTIVE F	LINDING - ECSPE	42150	\$134,140	\$28,523
DUAL ENROLLMENT	42500	\$0	\$27,287	
	ROGRAM (CATEGORICAL APPROPRIATIONS)	42510	\$205,000	\$18,867
LOTTERY FUNDS - FCSPF	NOONAIT (CATEGORICAL AFFROFNIATIONS)	42610	\$1,656,741	\$10,807
TOTAL STATE SUPPORT			\$11,855,798	\$2,607,484
FEDERAL SUPPORT				
CDANTS AND CONTRACTS FROM SE	DEDAL COVERNMENT	40500	40	**
GRANTS AND CONTRACTS FROM FEI INDIRECT COST RECOVERED - FEDE	43500 43900	\$0 \$0	\$0 \$0	
TOTAL FEDERAL SUPPORT			\$0	\$0
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COLLEGE: NORTH FLORIDA CURRENT FUNDS UNRESTRICTED, SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND FUND BALANCE BY GENERAL LEDGER CODE FOR THE FISCAL YEAR 2025-26

CIPST PORTIBUTIONS	ACCOUNT TITLE	GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - September 30, 2025
NON-CARL CONTRIBUTIONS		EEDOEN CODE	BODGET	
NON_CASC CONTROLITIONS				
TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS				\$0
SALES AND SERVICES DEPARTMENT	NON-CASH CONTRIBUTIONS	44200	\$0	\$0
USE OF COLLEGE FACILITIES	TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS		\$0	\$0
DITHER SALES AND SERVICES 46000	SALES AND SERVICES DEPARTMENT			
DITHER SALES AND SERVICES 46000 50 50 50 50 50 50 50			407.000	40.40
NUMBRIDGE ARITMENTAL SALES 48900 50				
TOTAL SALES AND SYCS. DEPT. \$38,000 \$3,400				\$0 \$0
MIRESET AND DIVIDENDS	THE TOTAL OFFICE	40000	Ψ	Ψ0
NEREST AND DIVIDENDS	TOTAL SALES AND SVCS. DEPT.		\$35,000	\$9,488
NERESTAND DIVIDENDS	OTHER REVENUES			
FINES AND PENALTIES	O THE TENDED			
MISCELLANEOUS REVENUE 4890 \$10,000 \$3,33				\$78,869
NON-REVENUE RECEIPTS				\$92
NON-REVENUE RECEIPTS NON-MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED NON-MANDATORY TRANSFERS IN, AUXILLARY FUNDS 49220 \$0 INURANCE RECOVERY 49520 \$0 PRIOR YEAR CORRECTIONS \$49500 \$1.6,119 TOTAL NON-REVENUE RECEIPTS \$40,500 \$16,119 TOTAL NON-REVENUE RECEIPTS \$40,500 \$16,119 TOTAL REVENUES \$14,612,641 \$3,658,22 PERSONNEL COSTS EVECUTIVE MANAGEMENT \$1000 \$287,208 \$85,0 INSTRUCTIONAL HANAGEMENT \$1000 \$287,207 \$44,512 \$1,757 \$44,52 \$1,757 \$44,53 \$1,757 \$44,513 \$1,757 \$1,757 \$1,757 \$1,757 \$1,757 \$1,757 \$1,757 \$1,757 \$1,757 \$1,757 \$1,757 \$1,757 \$1,757 \$1,757 \$1,7	MISCELLANEOUS REVENUE	48900	\$10,000	\$9,304
NON-MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED	TOTAL OTHER REVENUES		\$260,000	\$88,265
NOM-MANDATORY TRANSFERS IN, AUXILIARY FUNDS	NON-REVENUE RECEIPTS			
NOM-MANDATORY TRANSFERS IN, AUXILIARY FUNDS 49520			***	
INJURANCE RECOVERY				\$0 \$0
PRIOR YEAR CORRECTIONS	•			\$0
STA,612,641 S3,658,32 S4,612,641 S3,658,32 S4,612,641 S3,658,32 S4,612,641 S4,61				\$16,193
STA,612,641 S3,658,32 S4,612,641 S3,658,32 S4,612,641 S3,658,32 S4,612,641 S4,61				
PERSONNEL COSTS	TOTAL NON-REVENUE RECEIPTS		\$40,500	\$16,193
EXECUTIVE MANAGEMENT	GRAND TOTAL REVENUES		\$14,612,641	\$3,658,328
INSTRUCTIONAL MANAGEMENT	PERSONNEL COSTS			
INSTRUCTIONAL MANAGEMENT				
INSTITUTIONAL MANAGEMENT				\$85,002
INSTRUCTIONAL 52000 \$2,162,113 \$501,11 \$510,11				\$64,599
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL 52100 \$367,500 \$69,22 \$648,80 \$648,8				
OTHER PROFESSIONAL 53000 \$2,589,822 \$648,8 OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL 53100 \$0 \$1 TECHNICAL, CLERICAL, TRADE AND SERVICE 54000 \$1,119,941 \$258,9 TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME 54100 \$0 \$0 OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL 55000 \$0 \$2 OPS - INSTRUCTIONAL 56000 \$439,500 \$72,00 OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE 57000 \$51,000 \$33,30 STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY 58000 \$0 \$3 STUDENT EMPLOYMENT - STUDENT ASSISTANTS 58300 \$218,000 \$40,3 EMPLOYEE AWARDS 58500 \$2,500 \$3 SOCIAL SECURITY CONTRIBUTIONS 59100 \$567,511 \$131,00 RETIREMENT CONTRIBUTIONS 59200 \$1,192,587 \$283,00 OTHER BENEFITS - TAXABLE 59509 \$0 \$3,00 INSURANCE BENEFITS & REIMBURSEMENT 59800 \$150,000 \$18,90 PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)				\$501,184 \$69,229
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL 53100 \$0 TECHNICAL, CLERICAL, TRADE AND SERVICE 54000 \$1,119,941 \$258,96 TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME 54100 \$0 \$0 OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL 55000 \$0 \$39,500 \$72,00 OPS - INSTRUCTIONAL 56000 \$439,500 \$72,00 \$51,000 \$43,30 \$72,00 \$10,000 \$43,30 \$72,00 \$10,000 \$43,30 \$72,00 \$10,000 \$43,30 \$72,00 \$10,000 \$43,30 \$72,00 \$10,000 \$43,30 \$72,00 \$10,000 \$43,30 \$10,000 \$43,30 \$10,000				\$648,841
TECHNICAL, CLERICAL, TRADE AND SERVICE 54000 \$1,119,941 \$258,99 TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME 54100 \$0 \$3 OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL 55000 \$0 \$3 OPS - INSTRUCTIONAL 56000 \$439,500 \$72,00 OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE 57000 \$51,000 \$43,30 STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY 58000 \$0 \$3 STUDENT EMPLOYMENT - STUDENT ASSISTANTS 58300 \$218,000 \$40,31 EMPLOYEE AWARDS 58500 \$2,500 \$3 SOCIAL SECURITY CONTRIBUTIONS 59100 \$567,511 \$131,01 RETIREMENT CONTRIBUTIONS 59200 \$1,192,587 \$283,01 OTHER BENEFITS - TAXABLE 59509 \$0 \$3,00 INSURANCE BENEFITS 59700 \$1,702,942 \$409,01 TUTION BENEFITS & REIMBURSEMENT 59800 \$150,000 \$18,99 PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) 59900 \$150,000 \$150,000 \$10				\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL 55000 \$0 \$1 OPS - INSTRUCTIONAL 56000 \$439,500 \$72,00 OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE 57000 \$51,000 \$43,33 STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY 58000 \$0 \$25,000 \$30 STUDENT EMPLOYMENT - STUDENT ASSISTANTS 58300 \$218,000 \$40,33 EMPLOYEE AWARDS \$5500 \$2,500 \$5 SOCIAL SECURITY CONTRIBUTIONS \$9100 \$567,511 \$131,00 OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL \$9200 \$1,192,587 \$283,00 OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL \$9500 \$1,702,942 \$409,0 INSURANCE BENEFITS \$9800 \$15,000 \$18,9 PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) \$9900 \$150,000 \$18,9			·	\$258,948
OPS - INSTRUCTIONAL 56000 \$439,500 \$72,00 OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE 57000 \$51,000 \$43,33 STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY 58000 \$0 \$0 STUDENT EMPLOYMENT - STUDENT ASSISTANTS 58300 \$218,000 \$40,33 EMPLOYEE AWARDS 58500 \$2,500 \$ SOCIAL SECURITY CONTRIBUTIONS 59100 \$567,511 \$131,00 RETIREMENT CONTRIBUTIONS 59200 \$1,192,587 \$283,00 OTHER BENEFITS - TAXABLE 59509 \$0 \$3,00 INSURANCE BENEFITS 59700 \$1,702,942 \$409,0° TUITION BENEFITS & REIMBURSEMENT 59800 \$15,000 \$18,9° PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) 59900 \$150,000 \$18,9°		54100	\$0	\$0
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE 57000 \$51,000 \$43,33 STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY 58000 \$0 \$218,000 \$40,33 STUDENT EMPLOYMENT - STUDENT ASSISTANTS 58300 \$218,000 \$40,33 EMPLOYEE AWARDS 58500 \$2,500 \$5 SOCIAL SECURITY CONTRIBUTIONS 59100 \$567,511 \$131,00 RETIREMENT CONTRIBUTIONS 59200 \$1,192,587 \$283,00 OTHER BENEFITS - TAXABLE 59509 \$0 \$3,00 INSURANCE BENEFITS 59700 \$1,702,942 \$409,0° TUITION BENEFITS & REIMBURSEMENT 59800 \$15,000 \$18,9° PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) 59900 \$150,000 \$150,000	OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY				\$72,044
STUDENT EMPLOYMENT - STUDENT ASSISTANTS 58300 \$218,000 \$40,3 EMPLOYEE AWARDS 58500 \$2,500 \$5 SOCIAL SECURITY CONTRIBUTIONS 59100 \$567,511 \$131,00 RETIREMENT CONTRIBUTIONS 59200 \$1,192,587 \$283,00 OTHER BENEFITS - TAXABLE 59509 \$0 \$3,00 INSURANCE BENEFITS 59700 \$1,702,942 \$409,00 TUTION BENEFITS & REIMBURSEMENT 59800 \$15,000 \$18,90 PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) 59900 \$150,000 \$100,000				\$43,381
EMPLOYEE AWARDS \$8500 \$2,500 \$5 SOCIAL SECURITY CONTRIBUTIONS \$9100 \$567,511 \$131,01 RETIREMENT CONTRIBUTIONS \$9200 \$1,192,587 \$283,01 OTHER BENEFITS - TAXABLE \$9509 \$0 \$3,00 INSURANCE BENEFITS \$9700 \$1,702,942 \$409,01 TUTION BENEFITS & REIMBURSEMENT \$9800 \$15,000 \$18,97 PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) \$9900 \$150,000 \$150,000				\$0
SOCIAL SECURITY CONTRIBUTIONS 59100 \$567,511 \$131,00 RETIREMENT CONTRIBUTIONS 59200 \$1,192,587 \$283,00 OTHER BENEFITS - TAXABLE 59509 \$0 \$3,00 INSURANCE BENEFITS 59700 \$1,702,942 \$409,00 TUITION BENEFITS & REIMBURSEMENT 59800 \$15,000 \$18,90 PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) 59900 \$150,000 \$150,000				\$40,378
RETIREMENT CONTRIBUTIONS 59200 \$1,192,587 \$283,00 OTHER BENEFITS - TAXABLE 59509 \$0 \$3,00 INSURANCE BENEFITS 59700 \$1,702,942 \$409,00 TUITION BENEFITS & REIMBURSEMENT 59800 \$15,000 \$18,90 PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) 59900 \$150,000 \$100,000				\$28
OTHER BENEFITS - TAXABLE 59509 \$0 \$3,0 INSURANCE BENEFITS 59700 \$1,702,942 \$409,0 TUITION BENEFITS & REIMBURSEMENT 59800 \$15,000 \$18,9 PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) 59900 \$150,000 \$150,000				
INSURANCE BENEFITS				\$3,000
TUITION BENEFITS & REIMBURSEMENT 59800 \$15,000 \$18,9 PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) 59900 \$150,000 3150,				\$409,077
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY) 59900 \$150,000				\$18,978
TOTAL PERSONNEL COSTS \$2.707.33				\$0
10 TAE 1 ENCONNEE COOLS \$2,707,00	TOTAL PERSONNEL COSTS		\$11,531,132	\$2,707,332

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

	GENERAL	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL -	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL -
ACCOUNT TITLE	LEDGER CODE	BUDGET	September 30, 2025
CURRENT EXPENSES			
TRAVEL	60500	\$130,450	\$7,062
FREIGHT AND POSTAGE	61000	\$20,680	\$1,717
TELECOMMUNICATIONS	61500	\$120,000	\$35,231
PRINTING	62000	\$14,700	\$1,157
REPAIRS AND MAINTENANCE	62500	\$793,100	\$255,582
RENTALS	63000	\$29,700	\$14,352
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$43,440	\$7,240
INSURANCE	63500	\$300,500	-\$877
UTILITIES	64000	\$665,800	\$135,092
OTHER SERVICES	64500	\$905,300	\$104,714
PROFESSIONAL FEES	65000	\$265,500	\$30,022
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$519,482	\$110,193
DATA SOFTWARE - NON-CAPITALIZED	65700	\$113,715	\$7,173
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$111,650	\$19,355
OTHER MATERIALS AND SUPPLIES	66500	\$36,100	\$457
LIBRARY RESOURCES	67000	\$35,300	\$213
PURCHASES FOR RESALE	67500	\$4,500	-\$171
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$124,080
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$57,836	\$4,092
PRIOR-YEAR CORRECTIONS	69600	\$0	\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$100,000	\$0
TOTAL CURRENT EXPENSES		\$4,617,753	\$856,683
CAPITAL OUTLAY			
GATTIAL COTEAT			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$341,900	\$50,165
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$101,000	\$0
FURNITURE AND EQUIPMENT	71000	\$66,500	\$21,564
BUILDINGS AND FIXED EQUIPMENT	75000	\$0	\$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$50,000	\$0
TOTAL CAPITAL OUTLAY		\$559,400	\$71,729
		4	
GRAND TOTAL EXPENDITURES		\$16,708,285	\$3,635,744
CHANGE IN FUND BALANCE		(2,095,644)	22,583
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	\$7,286,866