

BOARD MEETING DATE: 10/21/2025

ITEM NO: X-c

RECOMMEND THAT the Board reviews the September 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 - September 30, 2025
STUDENT TUITION				
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
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 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	\$2,398,981
SPECIAL APPROPRIATION - OTHER		42130	\$909,979	\$133,826
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$134,140	\$28,523
DUAL ENROLLMENT		42500	\$0	\$27,287
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	\$2,607,484
FEDERAL SUPPORT				
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT		43500	\$0	\$0
INDIRECT COST RECOVERED - FEDERAL		43900	\$0	\$0
TOTAL FEDERAL SUPPORT			\$0	\$0

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

ACCOUNT TITLE	GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - September 30, 2025
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	\$9,488
OTHER SALES AND SERVICES	46600	\$0	\$0
INTERDEPARTMENTAL SALES	46900	\$0	\$0
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$9,488
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$250,000	\$78,869
FINES AND PENALTIES	48700	\$0	\$92
MISCELLANEOUS REVENUE	48900	\$10,000	\$9,304
TOTAL OTHER REVENUES		\$260,000	\$88,265
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	\$16,193
TOTAL NON-REVENUE RECEIPTS		\$40,500	\$16,193
GRAND TOTAL REVENUES		\$14,612,641	\$3,658,328
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$287,208	\$85,002
INSTRUCTIONAL MANAGEMENT	51100	\$251,757	\$64,599
INSTITUTIONAL MANAGEMENT	51200	\$413,751	\$78,590
INSTRUCTIONAL	52000	\$2,162,113	\$501,184
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$367,500	\$69,229
OTHER PROFESSIONAL	53000	\$2,589,822	\$648,841
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$0	\$0
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,119,941	\$258,948
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$439,500	\$72,044
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$51,000	\$43,381
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$218,000	\$40,378
EMPLOYEE AWARDS	58500	\$2,500	\$28
SOCIAL SECURITY CONTRIBUTIONS	59100	\$567,511	\$131,025
RETIREMENT CONTRIBUTIONS	59200	\$1,192,587	\$283,029
OTHER BENEFITS - TAXABLE	59509	\$0	\$3,000
INSURANCE BENEFITS	59700	\$1,702,942	\$409,077
TUITION BENEFITS & REIMBURSEMENT	59800	\$15,000	\$18,978
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$150,000	\$0
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

ACCOUNT TITLE	GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - 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			
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
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