

BOARD MEETING DATE: 11/18/2025

ITEM NO: X-c

RECOMMEND THAT the Board reviews the October 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 - October 31, 2025
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$118,409	\$ 71,564
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$888,744	\$ 492,908
TUITION	POSTSECONDARY VOCATIONAL	40120	\$223,440	\$ 218,237
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$198,800	\$ 125,547
TUITION	DEVELOPMENTAL EDUCATION	40150	\$15,960	\$ 19,664
SUBTOTAL STUDENT TUITION			\$1,445,353	\$927,920
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$26,429	\$ 20,988
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	\$81,624	\$ 37,620
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$46,740	\$ 22,572
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	\$82,548
SUBTOTAL FCSPF STUDENT FEES			\$1,634,343	\$1,010,468
TUITION - SELF-SUPPORTING		40270	\$2,000	\$2,679
LABORATORY FEES		40400	\$234,000	\$166,307
APPLICATION FEES		40500	\$10,000	\$5,120
GRADUATION FEES		40600	\$5,000	\$94
TRANSCRIPT FEES		40700	\$1,000	\$593
TECHNOLOGY FEE		40870	\$75,000	\$46,950
OTHER STUDENT FEES		40900	\$60,000	\$50,044
LATE FEES		40980	\$0	\$0
TOTAL STUDENT FEES			\$2,021,343	\$1,282,253
SUPPORT FROM LOCAL GOVERNMENT				
GRANTS AND CONTRACTS FROM CITIES		41500	\$0	\$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	\$400,000	\$216,077
TOTAL SUPPORT FROM LOCAL GOVERNMENT			\$400,000	\$216,077
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	\$8,949,938	\$3,198,633
SPECIAL APPROPRIATION - OTHER		42130	\$909,979	\$266,314
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$134,140	\$38,030
DUAL ENROLLMENT		42500	\$0	\$27,287
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	\$205,000	\$18,867
LOTTERY FUNDS - FCSPF		42610	\$1,656,741	\$181,117
TOTAL STATE SUPPORT			\$11,855,798	\$3,730,248
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	\$12,217
OTHER SALES AND SERVICES	46600	\$0	\$0
INTERDEPARTMENTAL SALES	46900	\$0	\$0
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$12,217
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$250,000	\$79,058
FINES AND PENALTIES	48700	\$0	\$92
MISCELLANEOUS REVENUE	48900	\$10,000	\$9,485
TOTAL OTHER REVENUES		\$260,000	\$88,635
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	\$5,345,624
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$287,208	\$125,877
INSTRUCTIONAL MANAGEMENT	51100	\$251,757	\$86,245
INSTITUTIONAL MANAGEMENT	51200	\$413,751	\$104,786
INSTRUCTIONAL	52000	\$2,162,113	\$679,348
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$367,500	\$94,271
OTHER PROFESSIONAL	53000	\$2,589,822	\$874,539
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$0	\$0
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,119,941	\$343,988
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$439,500	\$97,306
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$76,000	\$55,009
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$218,000	\$61,896
EMPLOYEE AWARDS	58500	\$2,500	\$56
SOCIAL SECURITY CONTRIBUTIONS	59100	\$567,511	\$175,260
RETIREMENT CONTRIBUTIONS	59200	\$1,192,587	\$379,076
OTHER BENEFITS - TAXABLE	59500	\$0	\$5,668
INSURANCE BENEFITS	59700	\$1,702,942	\$549,244
TUITION BENEFITS & REIMBURSEMENT	59800	\$15,000	\$18,978
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$150,000	\$0
TOTAL PERSONNEL COSTS		\$11,556,132	\$3,651,547

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CURRENT EXPENSES			
TRAVEL	60500	\$130,450	\$12,784
FREIGHT AND POSTAGE	61000	\$20,680	\$2,558
TELECOMMUNICATIONS	61500	\$120,000	\$47,231
PRINTING	62000	\$14,700	\$1,520
REPAIRS AND MAINTENANCE	62500	\$793,100	\$334,956
RENTALS	63000	\$35,700	\$16,149
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$43,440	\$10,860
INSURANCE	63500	\$300,500	-\$1,232
UTILITIES	64000	\$665,800	\$195,894
OTHER SERVICES	64500	\$880,300	\$134,295
PROFESSIONAL FEES	65000	\$274,800	\$42,275
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$513,482	\$142,994
DATA SOFTWARE - NON-CAPITALIZED	65700	\$113,715	\$14,043
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$111,650	\$29,088
OTHER MATERIALS AND SUPPLIES	66500	\$36,100	\$6,184
LIBRARY RESOURCES	67000	\$35,300	\$463
PURCHASES FOR RESALE	67500	\$4,500	-\$171
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$124,976
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$57,836	\$8,209
PRIOR-YEAR CORRECTIONS	69600	\$0	\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$100,000	\$0
TOTAL CURRENT EXPENSES		\$4,602,053	\$1,123,076
CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$342,151	\$257,874
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$101,000	\$28,174
FURNITURE AND EQUIPMENT	71000	\$56,949	\$21,313
BUILDINGS AND FIXED EQUIPMENT	75000	\$0	\$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$50,000	\$0
TOTAL CAPITAL OUTLAY		\$550,100	\$307,361
GRAND TOTAL EXPENDITURES		\$16,708,285	\$5,081,984
CHANGE IN FUND BALANCE		(2,095,644)	263,640
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	\$7,527,923