

BOARD MEETING DATE: 8/19/2025

ITEM NO: X-c

RECOMMEND THAT the Board reviews the July 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 - July 31, 2025
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$118,409	\$23,099
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$888,744	\$280,816
TUITION	POSTSECONDARY VOCATIONAL	40120	\$223,440	\$103,056
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$198,800	\$55,099
TUITION	DEVELOPMENTAL EDUCATION	40150	\$15,960	\$13,224
SUBTOTAL STUDENT TUITION			\$1,445,353	\$475,293
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$26,429	\$2,332
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	\$81,624	\$45,372
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$46,740	\$16,416
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	\$29,181	\$0
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	\$5,016	\$1,824
SUBTOTAL OUT-OF-STATE FEES			\$188,990	\$65,944
SUBTOTAL FCSPF STUDENT FEES			\$1,634,343	\$541,237
TUITION - SELF-SUPPORTING		40270	\$2,000	\$2,051
LABORATORY FEES		40400	\$234,000	\$96,998
APPLICATION FEES		40500	\$10,000	\$2,550
GRADUATION FEES		40600	\$5,000	\$47
TRANSCRIPT FEES		40700	\$1,000	\$187
TECHNOLOGY FEE		40870	\$75,000	\$25,378
OTHER STUDENT FEES		40900	\$60,000	\$23,744
LATE FEES		40980	\$0	\$0
TOTAL STUDENT FEES			\$2,021,343	\$692,191
SUPPORT FROM LOCAL GOVERNMENT				
GRANTS AND CONTRACTS FROM CITIES		41500	\$0	\$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	\$400,000	\$27,567
TOTAL SUPPORT FROM LOCAL GOVERNMENT			\$400,000	\$27,567
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	\$8,949,938	\$799,660
SPECIAL APPROPRIATION - OTHER		42130	\$909,979	\$0
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$134,140	\$9,507
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	\$828,034
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	\$3,229
OTHER SALES AND SERVICES	46600	\$0	\$0
INTERDEPARTMENTAL SALES	46900	\$0	\$0
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$3,229
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$250,000	\$0
FINES AND PENALTIES	48700	\$0	\$12
MISCELLANEOUS REVENUE	48900	\$10,000	\$1,500
TOTAL OTHER REVENUES		\$260,000	\$1,512
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	\$1,552,533
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$376,208	\$28,334
INSTRUCTIONAL MANAGEMENT	51100	\$251,757	\$22,024
INSTITUTIONAL MANAGEMENT	51200	\$413,751	\$26,197
INSTRUCTIONAL	52000	\$2,162,113	\$164,064
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$367,500	\$42,262
OTHER PROFESSIONAL	53000	\$2,589,822	\$213,154
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$0	\$0
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,119,941	\$87,405
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$439,500	\$31,011
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$51,000	\$19,211
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$218,000	\$11,738
EMPLOYEE AWARDS	58500	\$2,500	\$0
SOCIAL SECURITY CONTRIBUTIONS	59100	\$567,511	\$45,169
RETIREMENT CONTRIBUTIONS	59200	\$1,192,587	\$96,202
OTHER BENEFITS - TAXABLE	59509	\$0	\$1,000
INSURANCE BENEFITS	59700	\$1,702,942	\$136,222
TUITION BENEFITS & REIMBURSEMENT	59800	\$15,000	\$299
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$150,000	\$0
TOTAL PERSONNEL COSTS		\$11,620,132	\$924,291

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CURRENT EXPENSES			
TRAVEL	60500	\$130,450	\$3,585
FREIGHT AND POSTAGE	61000	\$20,680	\$1,000
TELECOMMUNICATIONS	61500	\$120,000	\$366
PRINTING	62000	\$14,700	\$0
REPAIRS AND MAINTENANCE	62500	\$868,100	\$2,381
RENTALS	63000	\$29,700	\$2,596
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$43,440	\$0
INSURANCE	63500	\$300,500	-\$672
UTILITIES	64000	\$665,800	\$10,826
OTHER SERVICES	64500	\$885,300	\$155
PROFESSIONAL FEES	65000	\$287,000	\$10,276
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$519,482	\$5,606
DATA SOFTWARE - NON-CAPITALIZED	65700	\$147,215	-\$3,946
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$111,650	\$2,844
OTHER MATERIALS AND SUPPLIES	66500	\$36,100	\$0
LIBRARY RESOURCES	67000	\$35,300	\$0
PURCHASES FOR RESALE	67500	\$4,500	-\$171
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$0
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$57,836	\$0
PRIOR-YEAR CORRECTIONS	69600	\$0	\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$100,000	\$0
TOTAL CURRENT EXPENSES		\$4,727,753	\$34,847
CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$52,900	\$2,771
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$161,000	\$0
FURNITURE AND EQUIPMENT	71000	\$96,500	\$0
BUILDINGS AND FIXED EQUIPMENT	75000	\$0	\$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$50,000	\$0
TOTAL CAPITAL OUTLAY		\$360,400	\$4,870
GRAND TOTAL EXPENDITURES		\$16,708,285	\$964,007
CHANGE IN FUND BALANCE		(2,095,644)	588,526
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	5,723,000	5,723,000
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		\$3,627,356	\$6,311,526