BOARD MEETING DATE: 11/17/2026

ITEM NO: X-c

RECOMMEND THAT the District Board of Trustees reviews the October 2026 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 2026-27

ACCOUNT TITLE		GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - October 30, 2026
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	$160,174	$105,191
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	$901,208	$497,478
TUITION	POSTSECONDARY VOCATIONAL	40120	$286,064	$224,919
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	$209,095	$131,652
TUITION	DEVELOPMENTAL EDUCATION	40150	$26,600	$17,510
SUBTOTAL STUDENT TUITION			**$1,583,141**	**$976,750**
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	$28,178	$6,802
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	$62,928	$48,127
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	$37,848	$53,580
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	$18,531	$0
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	$2,280	$4,104
SUBTOTAL OUT-OF-STATE FEES			**$149,765**	**$112,613**
SUBTOTAL FCSPF STUDENT FEES			**$1,732,906**	**$1,089,362**
TUITION - SELF-SUPPORTING		40270	$2,000	$3,726
LABORATORY FEES		40400	$310,950	$159,707
APPLICATION FEES		40500	$12,000	$5,260
GRADUATION FEES		40600	$5,000	$1,131
TRANSCRIPT FEES		40700	$1,000	$518
TECHNOLOGY FEE		40870	$80,000	$50,347
OTHER STUDENT FEES		40900	$85,000	$37,663
LATE FEES		40980	$0	$35
TOTAL STUDENT FEES			**$2,228,856**	**$1,347,749**
SUPPORT FROM LOCAL GOVERNMENT				
GRANTS AND CONTRACTS FROM CITIES		41500	$0	$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	$500,000	$246,154
TOTAL SUPPORT FROM LOCAL GOVERNMENT			**$500,000**	**$246,154**
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	$10,454,571	$3,484,849
SPECIAL APPROPRIATION - OTHER		42130	$473,845	$235,737
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	$113,298	$37,767
DUAL ENROLLMENT		42500	$80,000	$0
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	$160,000	$2,754
LOTTERY FUNDS - FCSPF		42610	$1,533,902	$170,434
TOTAL STATE SUPPORT			**$12,815,616**	**$3,931,541**
FEDERAL SUPPORT				
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT		43500	$0	$0
INDIRECT COST RECOVERED - FEDERAL		43900	$0	$0
TOTAL FEDERAL SUPPORT			**$0**	**$0**
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	$39,800	$12,567
OTHER SALES AND SERVICES	46600	$0	$720
INTERDEPARTMENTAL SALES	46900	$0	$0
TOTAL SALES AND SVCS. DEPT.		**$39,800**	**$13,287**
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	$240,000	$104,185
FINES AND PENALTIES	48700	$500	-$900
MISCELLANEOUS REVENUE	48900	$10,000	$5,831
TOTAL OTHER REVENUES		**$250,500**	**$109,116**
NON-REVENUE RECEIPTS			
NON-MANDATORY TRANSFERS IN	49200	$36,500	$10,000
SALE OF FIXED ASSETS	49500	$0	$24,555
PRIOR YEAR CORRECTIONS	49600	$0	$37,470
TOTAL NON-REVENUE RECEIPTS		**$36,500**	**$72,025**
GRAND TOTAL REVENUES		**$15,871,272**	**$5,719,871**
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	$212,000	$71,384
INSTRUCTIONAL MANAGEMENT	51100	$266,915	$91,986
INSTITUTIONAL MANAGEMENT	51200	$324,370	$108,123
INSTRUCTIONAL	52000	$2,534,112	$882,717
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	$357,200	$90,848
OTHER PROFESSIONAL	53000	$2,847,718	$907,634
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	$0	$0
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	$1,056,014	$350,283
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	$0	$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	$0	$0
OPS - INSTRUCTIONAL	56000	$450,500	$141,545
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	$49,550	$33,120
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	$0	$3,250
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	$258,500	$72,360
EMPLOYEE AWARDS	58500	$0	$412
SOCIAL SECURITY CONTRIBUTIONS	59100	$579,087	$189,283
RETIREMENT CONTRIBUTIONS	59200	$1,042,104	$335,666
OTHER BENEFITS - TAXABLE	59500	$62,000	$6,950
PRIOR YEAR CORRECTION	59600	$0	-$395,943
INSURANCE BENEFITS	59700	$1,991,594	$634,754
TUITION BENEFITS & REIMBURSEMENT	59800	$43,000	$11,827
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	$150,000	$0
TOTAL PERSONNEL COSTS		**$12,224,664**	**$3,536,197**
CURRENT EXPENSES			
TRAVEL	60500	$103,850	$7,455
FREIGHT AND POSTAGE	61000	$18,230	$5,091
TELECOMMUNICATIONS	61500	$122,400	$43,933
PRINTING	62000	$9,500	$1,809
REPAIRS AND MAINTENANCE	62500	$816,250	$288,150
RENTALS	63000	$42,200	$6,344
LEASE PAYMENTS (LONG-TERM/ASSET<$5,000)	63100	$43,440	$14,480
INSURANCE	63500	$270,500	-$733
UTILITIES	64000	$617,500	$144,180
OTHER SERVICES	64500	$775,239	$177,336
PROFESSIONAL FEES	65000	$251,875	$48,424
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	$537,765	$109,166
DATA SOFTWARE - NON-CAPITALIZED	65700	$199,296	$118,286
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	$121,650	$27,648
OTHER MATERIALS AND SUPPLIES	66500	$36,100	$7,175
LIBRARY RESOURCES	67000	$28,950	$1,309
PURCHASES FOR RESALE	67500	$2,000	$0
SCHOLARSHIPS AND WAIVERS	68000	$350,000	$117,492
INTEREST ON DEBT	68500	$0	$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	$0	$0
OTHER EXPENSES	69500	$67,546	$11,834
PRIOR-YEAR CORRECTIONS	69600	$0	$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	$90,410	$0

TOTAL CURRENT EXPENSES		**$4,504,701**	**$1,129,378**
CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	$94,500	$19,289
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	$177,918	$26,718
FURNITURE AND EQUIPMENT	71000	$56,684	$10,456
BUILDINGS AND FIXED EQUIPMENT	75000	$0	$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	$50,000	$0
TOTAL CAPITAL OUTLAY		**$379,102**	**$56,463**
GRAND TOTAL EXPENDITURES		**$17,108,467**	**$4,722,038**
CHANGE IN FUND BALANCE		-$1,237,195	$997,833
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	$7,199,256	$7,199,256
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		**$5,962,061**	**$8,197,089**