

BOARD MEETING DATE: 06/16/2026

ITEM NO: X-c

RECOMMEND THAT the District Board of Trustees reviews the May 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 2025-26

ACCOUNT TITLE		GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - May 31, 2026
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$118,409	\$118,300
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$888,744	\$795,308
TUITION	POSTSECONDARY VOCATIONAL	40120	\$223,440	\$370,852
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$198,800	\$249,414
TUITION	DEVELOPMENTAL EDUCATION	40150	\$15,960	\$26,661
SUBTOTAL STUDENT TUITION			\$1,445,353	\$1,560,535
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$26,429	\$27,012
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	\$81,624	\$67,260
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$46,740	\$63,156
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	\$29,181	\$0
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	\$5,016	\$3,192
SUBTOTAL OUT-OF-STATE FEES			\$188,990	\$160,620
SUBTOTAL FCSPF STUDENT FEES			\$1,634,343	\$1,721,155
TUITION - SELF-SUPPORTING		40270	\$2,000	\$3,244
LABORATORY FEES		40400	\$234,000	\$312,868
APPLICATION FEES		40500	\$10,000	\$13,875
GRADUATION FEES		40600	\$5,000	\$3,375
TRANSCRIPT FEES		40700	\$1,000	\$1,409
TECHNOLOGY FEE		40870	\$75,000	\$80,994
OTHER STUDENT FEES		40900	\$60,000	\$86,207
LATE FEES		40980	\$0	\$0
TOTAL STUDENT FEES			\$2,021,343	\$2,223,126
SUPPORT FROM LOCAL GOVERNMENT				
GRANTS AND CONTRACTS FROM CITIES		41500	\$0	\$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	\$400,000	\$529,465
TOTAL SUPPORT FROM LOCAL GOVERNMENT			\$400,000	\$529,465
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	\$9,595,919	\$8,796,259
SPECIAL APPROPRIATION - OTHER		42130	\$535,306	\$535,306
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$134,140	\$104,586
DUAL ENROLLMENT		42500	\$0	\$95,529
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	\$205,000	\$156,000
LOTTERY FUNDS - FCSPF		42610	\$1,630,054	\$1,448,936
TOTAL STATE SUPPORT			\$12,100,419	\$11,136,616
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	\$35,000	\$44,535
OTHER SALES AND SERVICES	46600	\$0	\$9,407
INTERDEPARTMENTAL SALES	46900	\$0	\$0
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$53,941
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$250,000	\$290,928
FINES AND PENALTIES	48700	\$0	\$3,412
MISCELLANEOUS REVENUE	48900	\$10,000	\$11,930
TOTAL OTHER REVENUES		\$260,000	\$306,270
NON-REVENUE RECEIPTS			
NON-MANDATORY TRANSFERS IN	49200	\$40,500	\$10,000
INURANCE RECOVERY	49520	\$0	\$668
PRIOR YEAR CORRECTIONS	49600	\$0	\$16,193
TOTAL NON-REVENUE RECEIPTS		\$40,500	\$26,861
GRAND TOTAL REVENUES		\$14,857,262	\$14,276,279
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$287,208	\$242,544
INSTRUCTIONAL MANAGEMENT	51100	\$251,757	\$237,710
INSTITUTIONAL MANAGEMENT	51200	\$413,751	\$288,162
INSTRUCTIONAL	52000	\$2,162,113	\$1,938,517
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$367,500	\$277,351
OTHER PROFESSIONAL	53000	\$2,574,601	\$2,443,034
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$0	\$350
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,119,941	\$974,324
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$433,500	\$343,166
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$106,000	\$132,627
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$223,000	\$196,509
EMPLOYEE AWARDS	58500	\$2,500	\$873
SOCIAL SECURITY CONTRIBUTIONS	59100	\$567,511	\$487,963
RETIREMENT CONTRIBUTIONS	59200	\$1,192,587	\$1,040,151
OTHER BENEFITS - TAXABLE	59500	\$0	\$24,340
INSURANCE BENEFITS	59700	\$1,702,942	\$1,622,799
TUITION BENEFITS & REIMBURSEMENT	59800	\$30,221	\$36,672
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$150,000	\$0
TOTAL PERSONNEL COSTS		\$11,585,132	\$10,287,092
CURRENT EXPENSES			
TRAVEL	60500	\$125,610	\$66,376
FREIGHT AND POSTAGE	61000	\$20,680	\$15,214
TELECOMMUNICATIONS	61500	\$155,000	\$157,691
PRINTING	62000	\$14,700	\$6,138
REPAIRS AND MAINTENANCE	62500	\$802,010	\$647,473
RENTALS	63000	\$35,700	\$27,923
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$43,440	\$36,200
INSURANCE	63500	\$300,500	\$84,985
UTILITIES	64000	\$666,400	\$535,692
OTHER SERVICES	64500	\$841,346	\$414,848
PROFESSIONAL FEES	65000	\$285,156	\$160,631
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$532,182	\$359,529
DATA SOFTWARE - NON-CAPITALIZED	65700	\$119,230	\$81,416
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$112,150	\$80,556
OTHER MATERIALS AND SUPPLIES	66500	\$36,100	\$30,095
LIBRARY RESOURCES	67000	\$35,300	\$14,883
PURCHASES FOR RESALE	67500	\$4,500	\$-171
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$323,614
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$57,836	\$39,994
PRIOR-YEAR CORRECTIONS	69600	\$0	\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$45,000	\$0
TOTAL CURRENT EXPENSES		\$4,582,840	\$3,083,088

CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$370,653	\$289,281
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$100,300	\$84,039
FURNITURE AND EQUIPMENT	71000	\$49,200	\$21,313
BUILDINGS AND FIXED EQUIPMENT	75000	\$0	\$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$30,160	\$0
TOTAL CAPITAL OUTLAY		\$550,313	\$394,633
GRAND TOTAL EXPENDITURES		\$16,718,285	\$13,764,813
CHANGE IN FUND BALANCE		-\$1,861,023	\$511,466
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	\$7,264,283	\$7,264,283
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		\$5,403,260	\$7,775,749