BOARD MEETING DATE: 08/18/2026

ITEM NO: X-c

RECOMMEND THAT the District Board of Trustees reviews the July 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 - July 31, 2026
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	$160,174	$59,205
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	$901,208	$302,381
TUITION	POSTSECONDARY VOCATIONAL	40120	$286,064	$115,782
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	$209,095	$92,254
TUITION	DEVELOPMENTAL EDUCATION	40150	$26,600	$10,822
SUBTOTAL STUDENT TUITION			**$1,583,141**	**$580,444**
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	$28,178	$5,830
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	$62,928	$62,954
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	$37,848	$30,096
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	$18,531	$0
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	$2,280	$3,648
SUBTOTAL OUT-OF-STATE FEES			**$149,765**	**$102,527**
SUBTOTAL FCSPF STUDENT FEES			**$1,732,906**	**$682,971**
TUITION - SELF-SUPPORTING		40270	$2,000	$1,050
LABORATORY FEES		40400	$310,950	$110,464
APPLICATION FEES		40500	$12,000	$2,450
GRADUATION FEES		40600	$5,000	$0
TRANSCRIPT FEES		40700	$1,000	$142
TECHNOLOGY FEE		40870	$80,000	$31,753
OTHER STUDENT FEES		40900	$85,000	$19,735
LATE FEES		40980	$0	$0
TOTAL STUDENT FEES			**$2,228,856**	**$848,566**
SUPPORT FROM LOCAL GOVERNMENT				
GRANTS AND CONTRACTS FROM CITIES		41500	$0	$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	$500,000	$0
TOTAL SUPPORT FROM LOCAL GOVERNMENT			**$500,000**	**$0**
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	$10,454,571	$871,214
SPECIAL APPROPRIATION - OTHER		42130	$473,845	$0
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	$113,298	$9,442
DUAL ENROLLMENT		42500	$0	$0
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	$240,000	$0
LOTTERY FUNDS - FCSPF		42610	$1,533,902	$0
TOTAL STATE SUPPORT			**$12,815,616**	**$880,656**
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	$2,729
OTHER SALES AND SERVICES	46600	$0	$0
INTERDEPARTMENTAL SALES	46900	$0	$0
TOTAL SALES AND SVCS. DEPT.		**$39,800**	**$2,729**
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	$240,000	$25,750
FINES AND PENALTIES	48700	$500	$2,450
MISCELLANEOUS REVENUE	48900	$10,000	$3,128
TOTAL OTHER REVENUES		**$250,500**	**$31,328**
NON-REVENUE RECEIPTS			
NON-MANDATORY TRANSFERS IN	49200	$36,500	$0
INURANCE RECOVERY	49520	$0	$0
PRIOR YEAR CORRECTIONS	49600	$0	$0
TOTAL NON-REVENUE RECEIPTS		**$36,500**	**$0**
GRAND TOTAL REVENUES		**$15,871,272**	**$1,763,279**
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	$212,000	$16,667
INSTRUCTIONAL MANAGEMENT	51100	$257,999	$22,250
INSTITUTIONAL MANAGEMENT	51200	$324,370	$27,031
INSTRUCTIONAL	52000	$2,534,112	$130,900
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	$357,200	$39,873
OTHER PROFESSIONAL	53000	$2,787,966	$223,987
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	$0	$0
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	$1,056,014	$86,321
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	$0	$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	$0	$0
OPS - INSTRUCTIONAL	56000	$450,500	$26,948
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	$38,900	$12,016
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	$0	$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	$258,500	$11,959
EMPLOYEE AWARDS	58500	$0	$328
SOCIAL SECURITY CONTRIBUTIONS	59100	$573,834	$54,755
RETIREMENT CONTRIBUTIONS	59200	$1,032,772	$85,995
OTHER BENEFITS - TAXABLE	59500	$62,000	$3,667
INSURANCE BENEFITS	59700	$1,981,693	$157,620
TUITION BENEFITS & REIMBURSEMENT	59800	$43,000	-$599
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	$150,000	$0
TOTAL PERSONNEL COSTS		**$12,120,860**	**$899,718**
CURRENT EXPENSES			
TRAVEL	60500	$103,850	$21
FREIGHT AND POSTAGE	61000	$18,230	$0
TELECOMMUNICATIONS	61500	$122,400	$3,291
PRINTING	62000	$9,500	$726
REPAIRS AND MAINTENANCE	62500	$816,250	$11,098
RENTALS	63000	$42,200	$2,762
LEASE PAYMENTS (LONG-TERM/ASSET<$5,000)	63100	$43,440	$3,620
INSURANCE	63500	$270,500	-$458
UTILITIES	64000	$617,500	$11,009
OTHER SERVICES	64500	$890,645	$2,890
PROFESSIONAL FEES	65000	$251,875	$3,785
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	$539,765	$318
DATA SOFTWARE - NON-CAPITALIZED	65700	$189,706	$31,632
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	$121,650	$2,238
OTHER MATERIALS AND SUPPLIES	66500	$36,100	-$294
LIBRARY RESOURCES	67000	$28,950	$0
PURCHASES FOR RESALE	67500	$0	$0
SCHOLARSHIPS AND WAIVERS	68000	$350,000	$2,597
INTEREST ON DEBT	68500	$0	$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	$0	$0
OTHER EXPENSES	69500	$67,546	$565
PRIOR-YEAR CORRECTIONS	69600	$0	$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	$100,000	$0
			$0
TOTAL CURRENT EXPENSES		**$4,620,107**	**$75,800**

CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	$94,500	$0
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	$176,000	$0
FURNITURE AND EQUIPMENT	71000	$47,000	$0
BUILDINGS AND FIXED EQUIPMENT	75000	$0	$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	$0	$0
TOTAL CAPITAL OUTLAY		**$317,500**	**$0**
GRAND TOTAL EXPENDITURES		**$17,058,467**	**$975,518**
CHANGE IN FUND BALANCE		-$1,187,195	$787,761
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	$7,264,283	$7,264,283
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		**$6,077,088**	**$8,052,044**