

BOARD MEETING DATE: 04/21/2026

ITEM NO: X-c

RECOMMEND THAT the District Board of Trustees reviews the March 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 - March 31, 2026
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$118,409	\$92,492
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$888,744	\$649,981
TUITION	POSTSECONDARY VOCATIONAL	40120	\$223,440	\$290,554
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$198,800	\$207,251
TUITION	DEVELOPMENTAL EDUCATION	40150	\$15,960	\$24,585
SUBTOTAL STUDENT TUITION			\$1,445,353	\$1,264,863
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$26,429	\$21,571
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	\$81,624	\$47,196
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$46,740	\$42,408
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	\$114,367
SUBTOTAL FCSPF STUDENT FEES			\$1,634,343	\$1,379,230
TUITION - SELF-SUPPORTING		40270	\$2,000	\$2,919
LABORATORY FEES		40400	\$234,000	\$265,578
APPLICATION FEES		40500	\$10,000	\$9,760
GRADUATION FEES		40600	\$5,000	\$94
TRANSCRIPT FEES		40700	\$1,000	\$1,144
TECHNOLOGY FEE		40870	\$75,000	\$64,852
OTHER STUDENT FEES		40900	\$60,000	\$67,863
LATE FEES		40980	\$0	\$0
TOTAL STUDENT FEES			\$2,021,343	\$1,791,438
SUPPORT FROM LOCAL GOVERNMENT				
GRANTS AND CONTRACTS FROM CITIES		41500	\$0	\$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	\$400,000	\$458,010
TOTAL SUPPORT FROM LOCAL GOVERNMENT			\$400,000	\$458,010
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	\$8,949,938	\$7,196,931
SPECIAL APPROPRIATION - OTHER		42130	\$909,979	\$400,140
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$134,140	\$85,570
DUAL ENROLLMENT		42500	\$0	\$42,085
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	\$205,000	\$18,867
LOTTERY FUNDS - FCSPF		42610	\$1,656,741	\$1,086,702
TOTAL STATE SUPPORT			\$11,855,798	\$8,830,295
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	\$30,756
OTHER SALES AND SERVICES	46600	\$0	\$9,407
INTERDEPARTMENTAL SALES	46900	\$0	\$0
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$40,163
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$250,000	\$213,864
FINES AND PENALTIES	48700	\$0	\$252
MISCELLANEOUS REVENUE	48900	\$10,000	\$10,991
TOTAL OTHER REVENUES		\$260,000	\$225,106
NON-REVENUE RECEIPTS			
NON-MANDATORY TRANSFERS IN	49200	\$40,500	\$10,000
INURANCE RECOVERY	49520	\$0	\$0
PRIOR YEAR CORRECTIONS	49600	\$0	\$16,193
TOTAL NON-REVENUE RECEIPTS		\$40,500	\$26,193
GRAND TOTAL REVENUES		\$14,612,641	\$11,371,206
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$287,208	\$209,210
INSTRUCTIONAL MANAGEMENT	51100	\$251,757	\$194,496
INSTITUTIONAL MANAGEMENT	51200	\$413,751	\$235,769
INSTRUCTIONAL	52000	\$2,162,113	\$1,573,400
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$367,500	\$195,653
OTHER PROFESSIONAL	53000	\$2,589,822	\$1,989,525
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$0	\$350
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,119,941	\$806,580
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$439,500	\$264,047
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$106,000	\$104,522
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$223,000	\$152,224
EMPLOYEE AWARDS	58500	\$2,500	\$268
SOCIAL SECURITY CONTRIBUTIONS	59100	\$567,511	\$396,058
RETIREMENT CONTRIBUTIONS	59200	\$1,192,587	\$848,941
OTHER BENEFITS - TAXABLE	59500	\$0	\$19,006
INSURANCE BENEFITS	59700	\$1,702,942	\$1,308,917
TUITION BENEFITS & REIMBURSEMENT	59800	\$15,000	\$30,221
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$150,000	\$0
TOTAL PERSONNEL COSTS		\$11,591,132	\$8,329,186
CURRENT EXPENSES			
TRAVEL	60500	\$125,610	\$49,636
FREIGHT AND POSTAGE	61000	\$20,680	\$11,837
TELECOMMUNICATIONS	61500	\$155,000	\$133,293
PRINTING	62000	\$14,700	\$4,569
REPAIRS AND MAINTENANCE	62500	\$787,010	\$576,890
RENTALS	63000	\$35,700	\$26,898
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$43,440	\$28,960
INSURANCE	63500	\$300,500	\$85,454
UTILITIES	64000	\$666,400	\$452,692
OTHER SERVICES	64500	\$843,787	\$335,840
PROFESSIONAL FEES	65000	\$277,756	\$130,015
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$526,682	\$299,358
DATA SOFTWARE - NON-CAPITALIZED	65700	\$115,989	\$60,646
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$112,150	\$66,170
OTHER MATERIALS AND SUPPLIES	66500	\$36,100	\$23,265
LIBRARY RESOURCES	67000	\$35,300	\$11,490
PURCHASES FOR RESALE	67500	\$4,500	\$-171
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$243,847
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$57,836	\$26,172
PRIOR-YEAR CORRECTIONS	69600	\$0	\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$65,000	\$0
TOTAL CURRENT EXPENSES		\$4,574,140	\$2,566,860

CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$372,653	\$279,319
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$101,000	\$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		\$553,013	\$384,672
GRAND TOTAL EXPENDITURES		\$16,718,285	\$11,280,718
CHANGE IN FUND BALANCE		-\$2,105,644	\$90,488
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	\$7,264,283	\$7,264,283
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		\$5,158,639	\$7,354,771