

BOARD MEETING DATE: 10/20/2026

ITEM NO: X-c

RECOMMEND THAT the District Board of Trustees reviews the September 2026  
Revenue and Expenditure Board Report as an informational item only.

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**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<br>LEDGER CODE | CURRENT FUNDS -<br>UNRESTRICTED LOWER<br>AND UPPER LEVEL -<br>BUDGET | CURRENT FUNDS - UNRESTRICTED<br>LOWER AND UPPER LEVEL -<br>September 30, 2026 |
|------------------------------------------------------------------|-------------------------------------------------------|------------------------|----------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <b>STUDENT TUITION</b>                                           |                                                       |                        |                                                                      |                                                                               |
| TUITION                                                          | ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE) | 40101                  | \$160,174                                                            | \$69,026                                                                      |
| TUITION                                                          | ADVANCED & PROFESSIONAL (LOWER LEVEL)                 | 40110                  | \$901,208                                                            | \$351,126                                                                     |
| TUITION                                                          | POSTSECONDARY VOCATIONAL                              | 40120                  | \$286,064                                                            | \$154,923                                                                     |
| TUITION                                                          | CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA     | 40130                  | \$209,095                                                            | \$89,819                                                                      |
| TUITION                                                          | DEVELOPMENTAL EDUCATION                               | 40150                  | \$26,600                                                             | \$15,534                                                                      |
| <b>SUBTOTAL STUDENT TUITION</b>                                  |                                                       |                        | <b>\$1,583,141</b>                                                   | <b>\$680,428</b>                                                              |
| OUT-OF-STATE FEES                                                | ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE) | 40301                  | \$28,178                                                             | \$4,664                                                                       |
| OUT-OF-STATE FEES                                                | ADVANCED & PROFESSIONAL (LOWER LEVEL)                 | 40310                  | \$62,928                                                             | \$26,930                                                                      |
| OUT-OF-STATE FEES                                                | POSTSECONDARY VOCATIONAL                              | 40320                  | \$37,848                                                             | \$36,480                                                                      |
| 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                                                                       |
| <b>SUBTOTAL OUT-OF-STATE FEES</b>                                |                                                       |                        | <b>\$149,765</b>                                                     | <b>\$72,177</b>                                                               |
| <b>SUBTOTAL FCSPF STUDENT FEES</b>                               |                                                       |                        | <b>\$1,732,906</b>                                                   | <b>\$752,606</b>                                                              |
| TUITION - SELF-SUPPORTING                                        |                                                       | 40270                  | \$2,000                                                              | \$3,726                                                                       |
| LABORATORY FEES                                                  |                                                       | 40400                  | \$310,950                                                            | \$113,643                                                                     |
| APPLICATION FEES                                                 |                                                       | 40500                  | \$12,000                                                             | \$5,080                                                                       |
| GRADUATION FEES                                                  |                                                       | 40600                  | \$5,000                                                              | \$14                                                                          |
| TRANSCRIPT FEES                                                  |                                                       | 40700                  | \$1,000                                                              | \$416                                                                         |
| TECHNOLOGY FEE                                                   |                                                       | 40870                  | \$80,000                                                             | \$35,113                                                                      |
| OTHER STUDENT FEES                                               |                                                       | 40900                  | \$85,000                                                             | \$27,574                                                                      |
| LATE FEES                                                        |                                                       | 40980                  | \$0                                                                  | \$35                                                                          |
| <b>TOTAL STUDENT FEES</b>                                        |                                                       |                        | <b>\$2,228,856</b>                                                   | <b>\$938,207</b>                                                              |
| <b>SUPPORT FROM LOCAL GOVERNMENT</b>                             |                                                       |                        |                                                                      |                                                                               |
| GRANTS AND CONTRACTS FROM CITIES                                 |                                                       | 41500                  | \$0                                                                  | \$0                                                                           |
| GRANTS AND CONTRACTS FROM COUNTIES                               |                                                       | 41600                  | \$500,000                                                            | \$0                                                                           |
| <b>TOTAL SUPPORT FROM LOCAL GOVERNMENT</b>                       |                                                       |                        | <b>\$500,000</b>                                                     | <b>\$0</b>                                                                    |
| <b>STATE SUPPORT</b>                                             |                                                       |                        |                                                                      |                                                                               |
| FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)                      |                                                       | 42110                  | \$10,454,571                                                         | \$2,613,643                                                                   |
| SPECIAL APPROPRIATION - OTHER                                    |                                                       | 42130                  | \$473,845                                                            | \$118,461                                                                     |
| PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF                      |                                                       | 42150                  | \$113,298                                                            | \$28,325                                                                      |
| DUAL ENROLLMENT                                                  |                                                       | 42500                  | \$80,000                                                             | \$0                                                                           |
| PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS) |                                                       | 42510                  | \$160,000                                                            | \$2,754                                                                       |
| LOTTERY FUNDS - FCSPF                                            |                                                       | 42610                  | \$1,533,902                                                          | \$0                                                                           |
| <b>TOTAL STATE SUPPORT</b>                                       |                                                       |                        | <b>\$12,815,616</b>                                                  | <b>\$2,763,183</b>                                                            |
| <b>FEDERAL SUPPORT</b>                                           |                                                       |                        |                                                                      |                                                                               |
| GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT                     |                                                       | 43500                  | \$0                                                                  | \$0                                                                           |
| INDIRECT COST RECOVERED - FEDERAL                                |                                                       | 43900                  | \$0                                                                  | \$0                                                                           |
| <b>TOTAL FEDERAL SUPPORT</b>                                     |                                                       |                        | <b>\$0</b>                                                           | <b>\$0</b>                                                                    |
| <b>GIFTS, PRIVATE GRANTS AND CONTRACTS</b>                       |                                                       |                        |                                                                      |                                                                               |
| CASH CONTRIBUTIONS                                               |                                                       | 44100                  | \$0                                                                  | \$0                                                                           |
| NON-CASH CONTRIBUTIONS                                           |                                                       | 44200                  | \$0                                                                  | \$0                                                                           |
| <b>TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS</b>                 |                                                       |                        | <b>\$0</b>                                                           | <b>\$0</b>                                                                    |
| <b>SALES AND SERVICES DEPARTMENT</b>                             |                                                       |                        |                                                                      |                                                                               |

|                                                                             |       |                     |                    |
|-----------------------------------------------------------------------------|-------|---------------------|--------------------|
| USE OF COLLEGE FACILITIES                                                   | 46400 | \$39,800            | \$6,709            |
| OTHER SALES AND SERVICES                                                    | 46600 | \$0                 | \$720              |
| INTERDEPARTMENTAL SALES                                                     | 46900 | \$0                 | \$0                |
| <b>TOTAL SALES AND SVCS. DEPT.</b>                                          |       | <b>\$39,800</b>     | <b>\$7,429</b>     |
| <b>OTHER REVENUES</b>                                                       |       |                     |                    |
| INTEREST AND DIVIDENDS                                                      | 48100 | \$240,000           | \$77,073           |
| FINES AND PENALTIES                                                         | 48700 | \$500               | -\$920             |
| MISCELLANEOUS REVENUE                                                       | 48900 | \$10,000            | \$5,771            |
| <b>TOTAL OTHER REVENUES</b>                                                 |       | <b>\$250,500</b>    | <b>\$81,923</b>    |
| <b>NON-REVENUE RECEIPTS</b>                                                 |       |                     |                    |
| NON-MANDATORY TRANSFERS IN                                                  | 49200 | \$36,500            | \$10,000           |
| SALE OF FIXED ASSETS                                                        | 49500 | \$0                 | \$24,555           |
| PRIOR YEAR CORRECTIONS                                                      | 49600 | \$0                 | \$37,470           |
| <b>TOTAL NON-REVENUE RECEIPTS</b>                                           |       | <b>\$36,500</b>     | <b>\$72,025</b>    |
| <b>GRAND TOTAL REVENUES</b>                                                 |       | <b>\$15,871,272</b> | <b>\$3,862,767</b> |
| <b>PERSONNEL COSTS</b>                                                      |       |                     |                    |
| EXECUTIVE MANAGEMENT                                                        | 51000 | \$212,000           | \$53,145           |
| INSTRUCTIONAL MANAGEMENT                                                    | 51100 | \$266,915           | \$68,493           |
| INSTITUTIONAL MANAGEMENT                                                    | 51200 | \$324,370           | \$81,093           |
| INSTRUCTIONAL                                                               | 52000 | \$2,534,112         | \$672,866          |
| INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL                                       | 52100 | \$357,200           | \$64,111           |
| OTHER PROFESSIONAL                                                          | 53000 | \$2,847,718         | \$680,907          |
| OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL                                  | 53100 | \$0                 | \$0                |
| TECHNICAL, CLERICAL, TRADE AND SERVICE                                      | 54000 | \$1,056,014         | \$261,197          |
| TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME                           | 54100 | \$0                 | \$0                |
| OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL               | 55000 | \$0                 | \$0                |
| OPS - INSTRUCTIONAL                                                         | 56000 | \$450,500           | \$93,790           |
| OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE                                | 57000 | \$49,550            | \$28,143           |
| STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY                               | 58000 | \$0                 | \$1,432            |
| STUDENT EMPLOYMENT - STUDENT ASSISTANTS                                     | 58300 | \$258,500           | \$45,530           |
| EMPLOYEE AWARDS                                                             | 58500 | \$0                 | \$412              |
| SOCIAL SECURITY CONTRIBUTIONS                                               | 59100 | \$579,087           | \$142,479          |
| RETIREMENT CONTRIBUTIONS                                                    | 59200 | \$1,042,104         | \$248,730          |
| OTHER BENEFITS - TAXABLE                                                    | 59500 | \$62,000            | \$5,855            |
| PRIOR YEAR CORRECTION                                                       | 59600 | \$0                 | -\$395,943         |
| INSURANCE BENEFITS                                                          | 59700 | \$1,991,594         | \$475,042          |
| TUITION BENEFITS & REIMBURSEMENT                                            | 59800 | \$43,000            | \$12,127           |
| PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)                                 | 59900 | \$150,000           | \$0                |
| <b>TOTAL PERSONNEL COSTS</b>                                                |       | <b>\$12,224,664</b> | <b>\$2,539,408</b> |
| <b>CURRENT EXPENSES</b>                                                     |       |                     |                    |
| TRAVEL                                                                      | 60500 | \$103,850           | \$5,422            |
| FREIGHT AND POSTAGE                                                         | 61000 | \$18,230            | \$3,801            |
| TELECOMMUNICATIONS                                                          | 61500 | \$122,400           | \$41,875           |
| PRINTING                                                                    | 62000 | \$9,500             | \$1,453            |
| REPAIRS AND MAINTENANCE                                                     | 62500 | \$816,250           | \$215,692          |
| RENTALS                                                                     | 63000 | \$42,200            | \$5,733            |
| LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)                                    | 63100 | \$43,440            | \$10,860           |
| INSURANCE                                                                   | 63500 | \$270,500           | -\$396             |
| UTILITIES                                                                   | 64000 | \$617,500           | \$110,035          |
| OTHER SERVICES                                                              | 64500 | \$775,239           | \$143,931          |
| PROFESSIONAL FEES                                                           | 65000 | \$251,875           | \$42,933           |
| EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES                       | 65500 | \$537,765           | \$86,117           |
| DATA SOFTWARE - NON-CAPITALIZED                                             | 65700 | \$199,296           | \$105,737          |
| MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES                         | 66000 | \$121,650           | \$21,133           |
| OTHER MATERIALS AND SUPPLIES                                                | 66500 | \$36,100            | \$7,175            |
| LIBRARY RESOURCES                                                           | 67000 | \$28,950            | \$400              |
| PURCHASES FOR RESALE                                                        | 67500 | \$2,000             | \$0                |
| SCHOLARSHIPS AND WAIVERS                                                    | 68000 | \$350,000           | \$109,558          |
| INTEREST ON DEBT                                                            | 68500 | \$0                 | \$0                |
| NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS | 69270 | \$0                 | \$0                |
| OTHER EXPENSES                                                              | 69500 | \$67,546            | \$7,631            |
| PRIOR-YEAR CORRECTIONS                                                      | 69600 | \$0                 | \$0                |
| CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)                                   | 69900 | \$90,410            | \$0                |

|                                                            |       |              |             |
|------------------------------------------------------------|-------|--------------|-------------|
| TOTAL CURRENT EXPENSES                                     |       | \$4,504,701  | \$919,089   |
|                                                            |       |              |             |
| CAPITAL OUTLAY                                             |       |              |             |
|                                                            |       |              |             |
| MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED         | 70500 | \$94,500     | \$10,687    |
| MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED              | 70600 | \$177,918    | \$19,706    |
| FURNITURE AND EQUIPMENT                                    | 71000 | \$56,684     | \$9,684     |
| BUILDINGS AND FIXED EQUIPMENT                              | 75000 | \$0          | \$0         |
| CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)                   | 79900 | \$50,000     | \$0         |
|                                                            |       |              |             |
| TOTAL CAPITAL OUTLAY                                       |       | \$379,102    | \$40,076    |
|                                                            |       |              |             |
| GRAND TOTAL EXPENDITURES                                   |       | \$17,108,467 | \$3,498,573 |
|                                                            |       |              |             |
|                                                            |       |              |             |
|                                                            |       |              |             |
|                                                            |       |              |             |
| CHANGE IN FUND BALANCE                                     |       | -\$1,237,195 | \$364,194   |
| 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  | \$7,563,450 |