

BOARD MEETING DATE: 02/17/2026

ITEM NO: X-c

RECOMMEND THAT the Board reviews the January 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 - January 31, 2026
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$118,409	\$ 92,767
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$888,744	\$ 647,963
TUITION	POSTSECONDARY VOCATIONAL	40120	\$223,440	\$ 292,337
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$198,800	\$ 177,621
TUITION	DEVELOPMENTAL EDUCATION	40150	\$15,960	\$ 25,345
SUBTOTAL STUDENT TUITION			\$1,445,353	\$1,236,034
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	\$ 44,460
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$46,740	\$ 45,144
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	\$29,181	\$ 0
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	\$5,016	\$ 3,648
SUBTOTAL OUT-OF-STATE FEES			\$188,990	\$114,823
SUBTOTAL FCSPF STUDENT FEES			\$1,634,343	\$1,350,857
TUITION - SELF-SUPPORTING		40270	\$2,000	\$2,779
LABORATORY FEES		40400	\$234,000	\$232,730
APPLICATION FEES		40500	\$10,000	\$7,960
GRADUATION FEES		40600	\$5,000	\$94
TRANSCRIPT FEES		40700	\$1,000	\$835
TECHNOLOGY FEE		40870	\$75,000	\$63,331
OTHER STUDENT FEES		40900	\$60,000	\$63,728
LATE FEES		40980	\$0	\$0
TOTAL STUDENT FEES			\$2,021,343	\$1,722,312
SUPPORT FROM LOCAL GOVERNMENT				
GRANTS AND CONTRACTS FROM CITIES		41500	\$0	\$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	\$400,000	\$327,249
TOTAL SUPPORT FROM LOCAL GOVERNMENT			\$400,000	\$327,249
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	\$8,949,938	\$5,597,602
SPECIAL APPROPRIATION - OTHER		42130	\$909,979	\$400,140
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$134,140	\$66,554
DUAL ENROLLMENT		42500	\$0	\$42,085
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	\$205,000	\$18,867
LOTTERY FUNDS - FCSPF		42610	\$1,656,741	\$724,468
TOTAL STATE SUPPORT			\$11,855,798	\$6,849,716
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	\$24,398
OTHER SALES AND SERVICES	46600	\$0	\$5,165
INTERDEPARTMENTAL SALES	46900	\$0	\$0
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$29,563
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$250,000	\$164,459
FINES AND PENALTIES	48700	\$0	\$252
MISCELLANEOUS REVENUE	48900	\$10,000	\$9,507
TOTAL OTHER REVENUES		\$260,000	\$174,218
NON-REVENUE RECEIPTS			
NON-MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED	49200	\$40,500	\$0
NON-MANDATORY TRANSFERS IN, AUXILIARY FUNDS	49230	\$0	\$0
INURANCE RECOVERY	49520	\$0	\$0
PRIOR YEAR CORRECTIONS	49600	\$0	\$16,193
TOTAL NON-REVENUE RECEIPTS		\$40,500	\$16,193
GRAND TOTAL REVENUES		\$14,612,641	\$9,119,251
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$287,208	\$175,877
INSTRUCTIONAL MANAGEMENT	51100	\$251,757	\$151,679
INSTITUTIONAL MANAGEMENT	51200	\$413,751	\$183,376
INSTRUCTIONAL	52000	\$2,162,113	\$1,214,711
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$367,500	\$165,014
OTHER PROFESSIONAL	53000	\$2,589,822	\$1,540,253
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$0	\$350
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,119,941	\$634,708
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$439,500	\$193,436
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$76,000	\$80,992
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$218,000	\$113,420
EMPLOYEE AWARDS	58500	\$2,500	\$110
SOCIAL SECURITY CONTRIBUTIONS	59100	\$567,511	\$308,894
RETIREMENT CONTRIBUTIONS	59200	\$1,192,587	\$665,756
OTHER BENEFITS - TAXABLE	59500	\$0	\$13,671
INSURANCE BENEFITS	59700	\$1,702,942	\$996,159
TUITION BENEFITS & REIMBURSEMENT	59800	\$15,000	\$29,223
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$150,000	\$0
TOTAL PERSONNEL COSTS		\$11,556,132	\$6,467,626
CURRENT EXPENSES			
TRAVEL	60500	\$125,610	\$30,865
FREIGHT AND POSTAGE	61000	\$20,680	\$10,859
TELECOMMUNICATIONS	61500	\$120,000	\$102,678
PRINTING	62000	\$14,700	\$4,569
REPAIRS AND MAINTENANCE	62500	\$787,010	\$490,966
RENTALS	63000	\$35,700	\$19,224
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$43,440	\$21,720
INSURANCE	63500	\$300,500	-\$1,854
UTILITIES	64000	\$666,900	\$353,477
OTHER SERVICES	64500	\$873,787	\$257,836
PROFESSIONAL FEES	65000	\$280,630	\$112,308
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$518,582	\$242,097
DATA SOFTWARE - NON-CAPITALIZED	65700	\$113,715	\$24,852
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$111,650	\$49,191
OTHER MATERIALS AND SUPPLIES	66500	\$36,100	\$6,456
LIBRARY RESOURCES	67000	\$35,300	\$10,713
PURCHASES FOR RESALE	67500	\$4,500	-\$171
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$241,888
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$57,836	\$23,814
PRIOR-YEAR CORRECTIONS	69600	\$0	\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$100,000	\$0

TOTAL CURRENT EXPENSES		\$4,596,640	\$2,001,486
CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$370,576	\$269,883
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$101,000	\$25,882
FURNITURE AND EQUIPMENT	71000	\$53,777	\$21,313
BUILDINGS AND FIXED EQUIPMENT	75000	\$0	\$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$30,160	\$0
TOTAL CAPITAL OUTLAY		\$555,513	\$317,078
GRAND TOTAL EXPENDITURES		\$16,708,285	\$8,786,190
CHANGE IN FUND BALANCE		(2,095,644)	333,060
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	7,264,283	7,264,283
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		\$5,168,639	\$7,597,343