

BOARD MEETING DATE: 05/19/2026

ITEM NO: X-c

RECOMMEND THAT the District Board of Trustees reviews the April 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 - April 30, 2026
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$118,409	\$118,101
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$888,744	\$778,561
TUITION	POSTSECONDARY VOCATIONAL	40120	\$223,440	\$365,566
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$198,800	\$243,897
TUITION	DEVELOPMENTAL EDUCATION	40150	\$15,960	\$26,713
SUBTOTAL STUDENT TUITION			\$1,445,353	\$1,532,838
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	\$72,276
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$46,740	\$62,472
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	\$165,408
SUBTOTAL FCSPF STUDENT FEES			\$1,634,343	\$1,698,245
TUITION - SELF-SUPPORTING		40270	\$2,000	\$2,919
LABORATORY FEES		40400	\$234,000	\$311,476
APPLICATION FEES		40500	\$10,000	\$11,765
GRADUATION FEES		40600	\$5,000	\$94
TRANSCRIPT FEES		40700	\$1,000	\$1,252
TECHNOLOGY FEE		40870	\$75,000	\$79,352
OTHER STUDENT FEES		40900	\$60,000	\$79,497
LATE FEES		40980	\$0	\$0
TOTAL STUDENT FEES			\$2,021,343	\$2,184,600
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	\$8,949,938	\$7,996,595
SPECIAL APPROPRIATION - OTHER		42130	\$909,979	\$535,306
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$134,140	\$95,078
DUAL ENROLLMENT		42500	\$0	\$95,529
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	\$205,000	\$18,867
LOTTERY FUNDS - FCSPF		42610	\$1,656,741	\$1,267,819
TOTAL STATE SUPPORT			\$11,855,798	\$10,009,194
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	\$36,031
OTHER SALES AND SERVICES	46600	\$0	\$9,407
INTERDEPARTMENTAL SALES	46900	\$0	\$0
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$45,437
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$250,000	\$263,777
FINES AND PENALTIES	48700	\$0	\$252
MISCELLANEOUS REVENUE	48900	\$10,000	\$11,619
TOTAL OTHER REVENUES		\$260,000	\$275,648
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		\$14,612,641	\$13,071,204
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$287,208	\$225,877
INSTRUCTIONAL MANAGEMENT	51100	\$251,757	\$216,103
INSTITUTIONAL MANAGEMENT	51200	\$413,751	\$261,966
INSTRUCTIONAL	52000	\$2,162,113	\$1,754,610
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$367,500	\$227,321
OTHER PROFESSIONAL	53000	\$2,574,601	\$2,218,650
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$0	\$350
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,119,941	\$890,966
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$433,500	\$302,367
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$106,000	\$116,982
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$223,000	\$174,295
EMPLOYEE AWARDS	58500	\$2,500	\$402
SOCIAL SECURITY CONTRIBUTIONS	59100	\$567,511	\$441,065
RETIREMENT CONTRIBUTIONS	59200	\$1,192,587	\$943,178
OTHER BENEFITS - TAXABLE	59500	\$0	\$21,674
INSURANCE BENEFITS	59700	\$1,702,942	\$1,465,867
TUITION BENEFITS & REIMBURSEMENT	59800	\$30,221	\$30,121
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$150,000	\$0
TOTAL PERSONNEL COSTS		\$11,585,132	\$9,291,793
CURRENT EXPENSES			
TRAVEL	60500	\$125,610	\$60,867
FREIGHT AND POSTAGE	61000	\$20,680	\$12,214
TELECOMMUNICATIONS	61500	\$155,000	\$153,046
PRINTING	62000	\$14,700	\$5,175
REPAIRS AND MAINTENANCE	62500	\$787,010	\$615,042
RENTALS	63000	\$35,700	\$27,420
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$43,440	\$32,580
INSURANCE	63500	\$300,500	\$85,062
UTILITIES	64000	\$666,400	\$507,978
OTHER SERVICES	64500	\$841,046	\$376,125
PROFESSIONAL FEES	65000	\$283,756	\$142,738
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$527,182	\$318,921
DATA SOFTWARE - NON-CAPITALIZED	65700	\$119,230	\$80,659
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$112,150	\$73,381
OTHER MATERIALS AND SUPPLIES	66500	\$36,100	\$24,525
LIBRARY RESOURCES	67000	\$35,300	\$12,288
PURCHASES FOR RESALE	67500	\$4,500	\$-171
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$246,565
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$57,836	\$28,186
PRIOR-YEAR CORRECTIONS	69600	\$0	\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$65,000	\$0
TOTAL CURRENT EXPENSES		\$4,581,140	\$2,802,601

CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$371,653	\$300,584
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		\$552,013	\$405,937
GRAND TOTAL EXPENDITURES		\$16,718,285	\$12,500,331
CHANGE IN FUND BALANCE		-\$2,105,644	\$570,873
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	\$7,835,156