



STATE COLLEGE OF FLORIDASM
MANATEE - SARASOTA

DISTRICT BOARD OF TRUSTEES

SCF Mission Statement

State College of Florida, Manatee-Sarasota guided by measurable standards of institutional excellence, provides engaging and accessible learning environments that result in student success and community prosperity.

AGENDA

The District Board of Trustees
State College of Florida, Manatee - Sarasota
Regular Meeting
SCF Bradenton – Board of Trustee Room 7/160
AND Virtual Meeting via TEAMS
December 13, 2022 5:30 pm

- 1. Meeting Call to Order – Mr. DiMaio**
- 2. Invocation and Pledge of Allegiance**
- 3. Public Comment - Mr. DiMaio**
- 4. President’s Report - Dr. Probstfeld**
- 5. Meet the Mission: State College of Florida Foundation Update - Cassandra Holmes
Employee Survey Results - Bryce Pride**
- 6. Approval of Non-Financial Consent Agenda Items (“Consent Agenda A”)**

Exhibit A:	Minutes of October 25, 2022 BOT Meeting - Page 5
Exhibit B:	Amended Fall 2022 Lifelong Learning & Workforce Development Schedule - Page 9
Exhibit C:	Curriculum Development and Review Report - Page 17
Exhibit D:	HR Personnel Actions Report September 2022 - Page 19
Exhibit E:	2023 - 24 Revised Academic Calendar - Page 20
Exhibit F:	Grant No. 22-09 SW Florida Workforce Education Recovery Plan - Page 21

7. Approval of Financial Consent Agenda Items (“Consent Agenda B”)

Exhibit G:	Monthly Financial Report September 2022 - Page 23
Exhibit H:	Budget Amendment FY 2022-23 September 2022 #7-9 - Page 28
Exhibit I:	SCFCS Financial Report(s) September 2022 - Page 31
Exhibit J:	Acceptance of Gifts and Grants September 2022 - Page 33
Exhibit K:	Monthly Financial Report October 2022 - Page 34
Exhibit L:	Budget Amendment FY 2022-23 October 2022 #10-13 - Page 39
Exhibit M:	SCFCS Financial Report(s) October 2022 - Page 43
Exhibit N:	Acceptance of Gifts and Grants October 2022 - Page 45
Exhibit O:	Property Disposals - Page 46
Exhibit P:	Revised Purchase Orders - Page 49
Exhibit Q:	Annual SCFCS BC Audit, Year Ended 6/30/2022 - Page 50
Exhibit R:	Annual SCFCS VC Audit, Year Ended 6/30/2022 - Page 92
Exhibit S:	Ratification of Revision to Collective Bargaining Agreement for FY 2021-22 - page 133

8. Facilities Project List (Informational Only) - Julie Jakway

Exhibit T: Project List - Page 157

9. Facilities

Construction Projects & Updates - Chris Wellman

Exhibit U: Venice Science Building, Audio/Visual Contract Approval - Page 158

Exhibit V: SCFCS BC Flooring Replacement Contract Approval - Page 159

10. Rule for Final Action - Steve Prouty

Exhibit W: Responsibility and Authority of President - Page 161

Exhibit X: Grant Application - Page 163

Exhibit Y: Student Fees - Page 165

11. Old Business

12. New Business

13. Board Comments/Updates & Adjournment

MINUTES**THE DISTRICT BOARD OF TRUSTEES -- STATE COLLEGE OF FLORIDA, MANATEE – SARASOTA
REGULAR MEETING**

Date: October 25, 2022 5:30 p.m.**Location:** SCF Bradenton / TEAMS**Proceedings:**

The District Board of Trustees of State College of Florida, Manatee – Sarasota held a Regular Meeting on October 25, 2022 at SCF Bradenton and virtually via TEAMS.

Board Members Present: Dominic DiMaio, Taylor Collins, Mike Fuller, Mark Goodson, Tracy Knight, Ryan Moore, and Rod Thomson. **Absent:** Jaymie Carter

Administrators Present: President Carol Probstfeld, Vice Presidents Todd Fritch, Ryan Hale, and Julie Jakway. **Absent:** Brittany Nielsen and Steve Prouty

1. Meeting Call to Order - Mr. DiMaio

Mr. DiMaio called the meeting to order at 5:30 pm.

2. Invocation and Pledge of Alliance

Dr. Fritch delivered the invocation and led the pledge.

3. Public Comment

None

4. President's Report

Dr. Probstfeld announced that SCF's RN program has been ranked as one of the best in Florida for 2023 by Registered Nursing.

Dr. Probstfeld invited the SCF Board of Directors to be her guest on Dec. 1st for a leadership networking event and holiday concert.

Dr. Probstfeld announced the plans to hold two graduation ceremonies at SCF on Dec. 9th at 4:00 and 7:00.

Dr. Probstfeld highlighted the generous outpouring of support & donations from our community partners in response to Hurricane Ian.

5. Meet the Mission: Spring Enrollment & FCS Funding Distribution Model - Dr. Hale

Dr. Hale presented to the Board a review of SCF Enrollment trends with a focus on the Spring 2022 term. Dr. Hale also provided the Board with an overview of the FCS Funding Distribution Model.

6. Approval of Non-Financial Consent Agenda Items (Consent Agenda A)

Exhibit A:	Minutes of October 4, 2022 BOT Meeting - Page 5
Exhibit B:	Amended Fall 2022 Lifelong Learning & Workforce Development Schedule - Page 9
Exhibit C:	HR Personnel Actions Report September 2022 - Page 15
Exhibit D:	Annual SCFCS BC 2022-23 School Improvement Plan - Page 16
Exhibit E:	Annual SCFCS VC 2022-23 School Improvement Plan - Page 31
Exhibit F:	Grant No. 22-07 PIPELINE Grant - Page 43
Exhibit G:	Grant No. 22-08 LINE Grant - Page 45

Mr. DiMaio pulled Exhibit G. After due discussion and consideration, Mr. Thomson motioned to approve the Non-Financial Consent Agenda Exhibits A-F, Mr. Fuller seconded, and the Board unanimously approved.

Dr. Probstfeld shared with the Board revisions to the LINE Grant, Exhibit G, changing the amount of the Grant to \$545,000. After due discussion and consideration, Ms. Knight motioned to approve Exhibit G with the proposed revision, Mr. Thomson seconded, and the Board unanimously approved.

Mr. Goodson commended Dr. Probstfeld on her efforts and her perseverance to see the nursing expansion initiative through to fruition.

7. Approval of Financial Consent Agenda Items (Consent Agenda B)

Exhibit H:	Monthly Financial Report July 2022 - Page 47
Exhibit I:	Budget Amendment FY 2022-23 July 2022 #1-3 - Page 52
Exhibit J:	SCFCS Financial Report(s) July 2022 - Page 55
Exhibit K:	Acceptance of Gifts and Grants July 2022 - Page 57
Exhibit L:	Monthly Financial Report August 2022 - Page 58
Exhibit M:	Budget Amendment FY 2022-23 August 2022 #4-6 - Page 63
Exhibit N:	SCFCS Financial Report(s) August 2022 - Page 66
Exhibit O:	Acceptance of Gifts and Grants August 2022 - Page 68
Exhibit P:	Property Disposals - Page 69
Exhibit Q:	Write-off - Page 72

After due discussion and consideration, Mr. Fuller motioned to approve the Financial Consent Agenda, Mr. Thomson seconded, and the Board unanimously approved.

8. Facilities Project List (informational Only) - Julie Jakway

Exhibit R: Project List - Page 73

9. Facilities: Construction Projects & Updates - Chris Wellman

Exhibit S: Venice Science Building, Laboratory Equipment Contract Approval - Page 74

Mr. Wellman requested Board approval to contract with Thermo Fisher Scientific in the amount of \$134,999.70 for the Venice Science Building Laboratory Equipment. After due discussion and consideration, Mr. Goodson motioned to approve Exhibit S, Mr. Thomson seconded, and the Board unanimously approved.

Exhibit T: Venice Science Building, Furniture Contract Approval - Page 75

Mr. Wellman requested Board approval to contract with Corporate Interiors in the amount of \$100,987.24 for the Venice Science Building Furniture. After due discussion and consideration, Ms. Knight motioned to approve Exhibit T, Mr. Goodson seconded, and the Board unanimously approved.

Exhibit U: Neel Stage Lift and Restroom Contract Approval - Page 76

Mr. Wellman requested Board approval to contract with Willis Smith Construction in the amount of \$668,421.00 for the Replacement of the Neel Performing Arts Center Stage Lift and Restroom Remodel. After due discussion and consideration, Ms. Collins motioned to approve Exhibit U, Mr. Thomson seconded, and the Board unanimously approved.

Exhibit V: Radiography X-Ray Upgrade, Budget Increase & Contract Approval - Page 77
Mr. Wellman requested Board approval to increase the project budget from \$450,000.00 to \$681,039.53. Mr. Wellman explained the budget increase was due to escalating costs and expanding the scope of work to include a much-needed renovation of the x-ray lab space. After due discussion and consideration, Mr. Goodson motioned to approve the Budget Increase of Exhibit V, Mr. Thomson seconded, and the Board unanimously approved.

Mr. Wellman requested Board approval to contract with Jon Swift Construction in the amount of \$640,133.53 to replace the Radiography X-Ray Equipment and Renovate the Adjacent Teaching Space. After due discussion and consideration, Ms. Knight motioned to approve the Contract of Exhibit V, Mr. Fuller seconded, and the Board unanimously approved.

The Board directed Mr. Wellman, in the future, when a scope of work is expanded, the Board of Trustees should be informed in advance and the scope change approved, in advance of any related contract approvals.

Exhibit W: Classroom Audio-Visual Technology Upgrade, Project Approval - Page 78
Mr. Wellman requested Board approval of a Collegewide Classroom Audio-Visual Technology Upgrades Project with a budget of \$1,000,000.00. After due discussion and consideration, Mr. Thomson motioned to approve Exhibit W, Mr. Fuller seconded, and the Board unanimously approved.

Exhibit X: Annual Contractor Prequalification, Contractor List Approval - Page 79
Mr. Wellman requested Board approval of the Pre-Qualified Contractors 2022-2023 List. After due discussion and consideration, Mr. Fuller motioned to approve Exhibit X, Mr. Thomson seconded, and the Board unanimously approved.

10. Synopsis of Pending Rule Revisions – Dr. Probstfeld

Exhibit Y: Student Fees - Page 81

Dr. Probstfeld shared the Student Fees Rule and explained that the rule would come back for final action at the December Board Meeting.

11. Old Business

None

12. New Business

None

13. Board Comments/Updates & Adjournment

Ms. Knight shared with the Board her recent visit to SCF Venice along with Dr. Probstfeld and all of the volunteers after Hurricane Ian and how grateful she was for the outpouring of support.

Mr. Thomson echoed Ms. Knight's sentiments that there was a lot of good people doing good things to help others in need.

Mr. Fuller provided the Board with a SCF Foundation update.

Mr. Moore thanked Julie Jakway for her time and the orientation information. Mr. Moore commended the community spirit that is alive and well at SCF.

Ms. Collins applauded the SCF Collegiate School improvement plans. Dr. Probstfeld and Dr. Fritch answered Ms. Collins' inquiry regarding the counselling services available to the students.

Mr. Dimaio thanked the staff for doing a fabulous job before/during / after the Hurricane.

Mr. Dimaio recognized Dr. Ryan Hale for his hard work on the FCS Funding Model.

The meeting adjourned at 6:51 p.m.

Chair, Board of Trustees

Carol Probstfeld, Secretary, Board of Trustees

AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, FALL 2022

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
14289	Leadership Boot Camp	11/4/22	11/4/22	\$199.00	Zoom	Van Dyke
14291	Leadership Boot Camp	9/23/22	9/23/22	\$299.00	SCF Lakewood Ranch (CIT)	Van Dyke
14347	Microsoft Power Platform Fundamentals Certification	10/4/22	11/10/22	\$499.00	SCF Bradenton (26 West Center)	Link
14391	Python Coding Specialist with Industry Certification	10/25/22	12/15/22	\$3,250.00	SCF Bradenton (26 West Center)	Bagley
14393	DELETE	12/15/22	12/15/22	\$7,500.00	SCF Bradenton (26 West Center)	TBD
14398	SCF Coding Academy - Drone Safety	9/24/22	9/24/22	\$299.00	SCF Bradenton (26 West Center)	Bagley
14437	8 Secrets to Interview Success	10/12/22	10/12/22	\$59.00	SCF Bradenton (26 West Center)	Butulis
14438	How to Negotiate and Accept the Right Job Offer	10/19/22	10/19/22	\$59.00	SCF Bradenton (26 West Center)	Butulis
14441	Create a Website to Power Your Personal Brand and Business	10/13/22	10/13/22	\$79.00	SCF Bradenton (26 West Center)	Bucci
14442	How to Tell Compelling Stories on Instagram	10/20/22	10/20/22	\$79.00	SCF Bradenton (26 West Center)	Bucci
14443	How to Network, Even if You're an Introvert	9/14/22	9/14/22	\$0.00	SCF Bradenton (26 West Center)	Butulis
14444	Networking Secrets to Help Make You a Master Networker	10/26/22	10/26/22	\$79.00	SCF Bradenton (26 West Center)	Graber
14445	How to Leverage LinkedIn to Build Your Professional Network	11/2/22	11/2/22	\$79.00	SCF Bradenton (26 West Center)	Graber
14446	Live Networking Event with Industry Professionals and Debrief	11/9/22	11/9/22	\$79.00	SCF Bradenton (26 West Center)	Graber
14447	01 Job Search Masterclass	9/21/22	10/19/22	\$199.00	SCF Bradenton (26 West Center)	Butulis
14448	01 Creating Your Online Personal Brand	10/6/22	10/20/22	\$199.00	SCF Bradenton (26 West Center)	Bucci
14451	01 Networking Made Easy	10/26/22	11/9/22	\$199.00	SCF Bradenton (26 West Center)	Graber
14511	8 Places to Look for Your Dream Job	10/5/22	10/5/22	\$59.00	SCF Bradenton (26 West Center)	Butulis
14516	English for College and Communication (SCF Lakewood Ranch)	9/19/22	12/15/22	\$750.00	SCF Lakewood Ranch (CIT)	Carr
14568	Private Investigator 40-Hour Course	9/16/22	9/25/22	\$395.00	SCF Bradenton (Building 18)	Jones
14595	Sales Simplified	9/16/22	9/16/22	\$299.00	Zoom	Van Dyke
14607	Retirement Planning Today - Lakewood Ranch Campus	9/14/22	9/21/22	\$49.00	SCF Lakewood Ranch (MTSC)	Pope
14620	Certified Personal Trainer (Hybrid)	9/24/22	11/5/22	\$849.00	Off-site Bradenton (contract training), Zoom	W.I.T.S.
14635	Resume and Cover Letter Makeover	9/21/22	9/21/22	\$59.00	SCF Bradenton (26 West Center)	Butulis
14676	Individual Coaching Sessions - Entrepreneurship	9/1/22	9/1/22	\$1,000.00	SCF Bradenton (26 West Center)	Seither
14689	General Knowledge Test - Math Prep Workshop	9/10/22	10/1/22	\$119.00	SCF Lakewood Ranch (CIT)	Rowe
14706	Manatee Community Concert Band (November Concert)	10/4/22	11/12/22	\$0.00	SCF Bradenton (Building 11)	Cleary
14707	Manatee Community Concert Band (December Concert)	11/15/22	12/10/22	\$0.00	SCF Bradenton (Building 11)	Cleary
14721	Intro to Cybersecurity	9/12/22	6/30/23	\$299.00		Bagley
14738	TOP - Active Threat	12/7/22	12/7/22	\$0.00	SCF Bradenton (Building 3)	Patten

(\$0 denotes paid by corporate.)

AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, FALL 2022

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
14744	TOP - CPR	12/6/22	12/6/22	\$0.00	SCF Bradenton (Building 3)	Wardman
14750	TOP - Stop the Bleed	12/6/22	12/6/22	\$0.00	SCF Bradenton (Building 3)	Wardman
14755	CompTIA ITF+ Certification	9/12/22	12/5/22	\$1,250.00	SCF Bradenton (26 West Center)	Routhier
14757	001 Social Media Marketing for Small Businesses	10/25/22	11/8/22	\$199.00	SCF Bradenton (26 West Center)	McNulty
14758	Creating a Social Media Strategy That Works for Your Business	10/25/22	10/25/22	\$79.00	SCF Bradenton (26 West Center)	McNulty
14759	Visual Sharing on Social Media - How to Post Pictures and Videos that Engage Your Customers	11/1/22	11/1/22	\$79.00	SCF Bradenton (26 West Center)	McNulty
14760	Social Media Analytics - Simple Ways to Make Your Social Media Posts More Effective with Less Time Investment	11/8/22	11/8/22	\$199.00	SCF Bradenton (26 West Center)	McNulty
14761	01 Small Business and Entrepreneurship Essentials	9/13/22	10/18/22	\$199.00	SCF Bradenton (26 West Center)	Bello
14775	Creating Business Opportunities	9/13/22	9/13/22	\$59.00	SCF Bradenton (26 West Center)	Bello
14776	Attracting More Customers to Your Business or Website	9/20/22	9/20/22	\$59.00	SCF Bradenton (26 West Center)	Bello
14777	Business Planning	10/4/22	10/4/22	\$59.00	SCF Bradenton (26 West Center)	Bello
14778	Legal Considerations and Finance	10/11/22	10/11/22	\$59.00	SCF Bradenton (26 West Center)	Bello
14779	Raising Capital and Working with Investors	10/18/22	10/18/22	\$59.00	SCF Bradenton (26 West Center)	Bello
14782	TOP - Adobe Acrobat Pro-Create & Edit PDF	11/18/22	11/18/22	\$0.00	Microsoft Teams	Van Patten
14787	Health Professionals Career Fair Expo - Employer Registration Acute Care Facility	9/12/22	9/12/22	\$100.00	SCF Bradenton (Building 3)	TBD
14788	TOP - Effective Communication Supervisor's, Leadership Track	12/7/22	12/7/22	\$0.00	SCF Bradenton (Building 18)	Froman
14790	TOP - Argos User Training	10/19/22	10/19/22	\$0.00	Microsoft Teams	O'Donovan
14791	TOP - Speaking Concisely	10/12/22	10/12/22	\$0.00	SCF Bradenton (Building 18)	Williams
14851	TOP - Advanced Outlook	10/13/22	10/13/22	\$0.00	SCF Lakewood Ranch (CIT)	Devine
14852	TOP - Excel - Pivot Tables	12/1/22	12/1/22	\$0.00	Microsoft Teams	Devine
14853	TOP - Accessing the SCF Virtual Library	10/18/22	10/18/22	\$0.00	Microsoft Teams	Hawkins
14854	TOP - I Have DIBs (Diversity, Inclusion, & Belonging)	10/20/22	10/20/22	\$0.00	Microsoft Teams	Pinkney
14856	TOP - Excel 2019 - Level 1	10/26/22	10/26/22	\$0.00	SCF Bradenton (Building 18)	Miscik
14910	Computer Basics	9/24/22	9/24/22	\$129.00	SCF Lakewood Ranch (CIT)	Miscik
14911	Computer Basics	10/21/22	10/21/22	\$129.00	SCF Venice (Building 400)	Miscik
14912	Computer Basics	11/29/22	11/29/22	\$129.00	SCF Lakewood Ranch (CIT)	Miscik
14913	Excel - Level 1	9/9/22	9/9/22	\$129.00	SCF Lakewood Ranch (CIT)	Miscik
14914	Excel - Level 1	9/20/22	9/20/22	\$129.00	SCF Venice (Building 300)	Devine
14915	Excel - Level 1	11/2/22	11/2/22	\$129.00	SCF Lakewood Ranch (CIT)	Devine
14916	Excel - Level 2	9/23/22	9/23/22	\$129.00	SCF Lakewood Ranch (CIT)	Devine

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AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, FALL 2022

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
14918	Excel - Level 2	11/16/22	11/16/22	\$129.00	SCF Lakewood Ranch (CIT)	Devine
14921	Excel - Level 3	11/30/22	11/30/22	\$129.00	SCF Lakewood Ranch (CIT)	Devine
14924	Excel - Level 4	12/14/22	12/14/22	\$129.00	SCF Lakewood Ranch (CIT)	Devine
14925	Outlook	10/18/22	10/18/22	\$129.00	SCF Lakewood Ranch (CIT)	Devine
14929	Power Point - Level 2	12/2/22	12/2/22	\$129.00	SCF Lakewood Ranch (CIT)	Devine
14933	How to Create an Impressive Personal Brand and Grow Your Connections on LinkedIn	10/6/22	10/6/22	\$79.00	SCF Bradenton (26 West Center)	Bucci
14934	9:30am-10:30am Student Registration - Health Professionals Career Fair Expo	9/12/22	9/12/22	\$0.00	SCF Bradenton (Building 3)	*
14935	10:30am-11:30am Student Registration - Health Professionals Career Fair Expo	9/12/22	9/12/22	\$0.00	SCF Bradenton (Building 3)	*
14936	11:30am - 12:30pm Student Registration - Health Professionals Career Fair Expo	9/12/22	9/12/22	\$0.00	SCF Bradenton (Building 3)	*
14937	1:00pm-2:00pm Student Registration - Health Professionals Career Fair Expo	9/12/22	9/12/22	\$0.00	SCF Bradenton (Building 3)	*
14938	2:00pm - 3:00pm Student Registration - Health Professionals Career Fair Expo	9/12/22	9/12/22	\$0.00	SCF Bradenton (Building 3)	*
14939	3:00pm - 4:00pm Student Registration - Health Professionals Career Fair Expo	9/12/22	9/12/22	\$0.00	SCF Bradenton (Building 3)	*
14944	Health Professionals Career Fair Expo - Employer Registration ALF /LTC /Other	9/12/22	9/12/22	\$50.00	SCF Bradenton (Building 3)	*
14961	The Relationship Between Expectations and Accountability	9/1/22	9/1/22	\$0.00	Off-site Sarasota (contract training)	Marco
14962	The Relationship Between Expectations and Accountability	9/7/22	9/7/22	\$0.00	Off-site Sarasota (contract training)	Marco
14963	Manufacturing Leadership Program	9/8/22	9/22/22	\$0.00	SCF Lakewood Ranch (CIT)	Marco
14964	The Relationship Between Expectations and Accountability	9/9/22	9/9/22	\$0.00	Off-site Sarasota (contract training)	Marco
14965	Motivating the Team You Lead	9/12/22	9/12/22	\$0.00	Off-site Sarasota (contract training)	Marco
14966	Motivating the Team You Lead	9/13/22	9/13/22	\$0.00	Off-site Sarasota (contract training)	Marco
14967	Effective Email and Standard SOP's Introduction	9/13/22	9/13/22	\$0.00	Zoom	Froman
14968	CNA	9/13/22	11/3/22	\$1,500.00	SCF Lakewood Ranch (MTSC)	Sawmelle
14969	Leadership Session Session 7	9/14/22	9/14/22	\$0.00	Zoom	Marco

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AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, FALL 2022

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
14970	Motivating the Team You Lead	9/20/22	9/20/22	\$0.00	Off-site Sarasota (contract training)	Marco
14971	Motivating the Team You Lead	9/21/22	9/21/22	\$0.00	Off-site Sarasota (contract training)	Marco
14972	Intermediate Writing	9/22/22	9/22/22	\$0.00	Zoom	Rogers
14973	Assertive Communication	11/9/22	11/9/22	\$0.00	Zoom	Johnson
14974	Managing Difficult Conversations	9/28/22	9/28/22	\$0.00	Off-site Sarasota (contract training)	Marco
14975	Managing Difficult Conversations	9/30/22	9/30/22	\$0.00	Off-site Sarasota (contract training)	Marco
14985	Children & Divorce	10/6/22	10/6/22	\$55.00	Zoom	Doran
14987	Children & Divorce	9/8/22	9/8/22	\$55.00	Zoom	Doran
14988	Children & Divorce	9/24/22	9/24/22	\$55.00	SCF Bradenton (Building 18)	Doran
14989	Children & Divorce	10/18/22	10/18/22	\$55.00	SCF Lakewood Ranch (CIT)	Doran
14991	TOP - Get In and Get Noticed With LinkedIn!	11/1/22	11/1/22	\$0.00	Microsoft Teams	Smith
14992	TOP-Understanding and Elevating the NACE Career Readiness Competencies	10/18/22	10/18/22	\$0.00	Microsoft Teams	Groves
14993	TOP - Experience New Student Orientation	10/25/22	10/25/22	\$0.00	SCF Bradenton (Building 1)	Lux
14994	TOP-Keyboarding to Type Faster, Correctly, and Accurately	11/4/22	11/4/22	\$0.00	Microsoft Teams	Miscik
14996	TOP - Respect in the Workplace	11/7/22	11/7/22	\$0.00	SCF Bradenton (Building 18)	Williams
14997	TOP - P Card Process	11/9/22	11/9/22	\$0.00	Microsoft Teams	Weber
14998	TOP - Do You Hear What I Hear?	11/9/22	11/9/22	\$0.00	SCF Bradenton (Building 18)	Williams
14999	Children & Divorce (Spanish)	9/17/22	9/17/22	\$55.00	SCF Lakewood Ranch (CIT)	Straight
15002	(BLS/CPR) Basic Life Support	9/17/22	9/17/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15003	(BLS/CPR) Basic Life Support	10/29/22	10/29/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15004	(BLS/CPR) Basic Life Support	11/19/22	11/19/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15005	(BLS/CPR) Basic Life Support	12/17/22	12/17/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15006	(BLS/CPR) Basic Life Support	9/14/22	9/14/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15007	(BLS/CPR) Basic Life Support	10/12/22	10/12/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15008	(BLS/CPR) Basic Life Support	11/9/22	11/9/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15009	(BLS/CPR) Basic Life Support	12/14/22	12/14/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15010	TOP - Disability 101	11/17/22	11/17/22	\$0.00	SCF Bradenton (Building 18)	Lahey
15012	TOP - Excel - Charts	12/1/22	12/1/22	\$0.00	Microsoft Teams	Devine
15013	TOP - Word - Mail Merge	12/1/22	12/1/22	\$0.00	Microsoft Teams	Devine

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AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, FALL 2022

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
15014	TOP -Recognizing & Responding to Bullying in the Workplace	12/2/22	12/2/22	\$0.00	Zoom	Roth
15015	TOP - #SCFProud Brand Ambassador	12/7/22	12/7/22	\$0.00	Microsoft Teams	Smith
15016	TOP - Excel 2019- Level 2	12/13/22	12/13/22	\$0.00	SCF Bradenton (Building 18)	Miscik
15020	TOP - Project Management Fundamentals Supervisor's, Leadership Track	11/16/22	11/16/22	\$0.00	Microsoft Teams	Aldrich
15022	TOP-Managing and Tracking your Fiscal Year Budget	11/15/22	11/15/22	\$0.00	Microsoft Teams	Weber
15023	TOP-It's the Law - Keep or Toss It and Florida Sunshine	11/15/22	11/15/22	\$0.00	Microsoft Teams	Ferda
15024	TOP - Introduction to Guided Pathways	11/17/22	11/17/22	\$0.00	SCF Bradenton (Building 18)	Anderson
15025	TOP - Difficult Conversations Supervisor's, Leadership Track	12/14/22	12/14/22	\$0.00	SCF Bradenton (Building 18)	Froman
15035	Retirement Planning Today - Bradenton Campus	10/6/22	10/13/22	\$49.00	SCF Bradenton (26 West Center)	Carota
15041	Retirement Planning Today - Bradenton Campus	10/11/22	10/18/22	\$49.00	SCF Bradenton (26 West Center)	Carota
15046	Social Security 101 - Lakewood Ranch Campus	10/18/22	10/18/22	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15047	Social Security 101 - Lakewood Ranch Campus	10/20/22	10/20/22	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15053	Social Security 101 - Lakewood Ranch Campus	11/15/22	11/15/22	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15054	Social Security 101 - Lakewood Ranch Campus	11/17/22	11/17/22	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15056	Senior Leadership Session	9/12/22	9/12/22	\$0.00	SCF Lakewood Ranch (CIT)	Johnson
15057	SCF Coaching August 2022	9/1/22	9/1/22	\$0.00	SCF Bradenton (26 West Center)	Roth
15058	Excel Tutoring	9/15/22	9/15/22	\$255.00	SCF Lakewood Ranch (CIT)	Miscik
15061	Introductory Child Care Training	10/3/22	12/9/22	\$0.00	Microsoft Teams	Lopez
15062	Computer Basics	10/6/22	10/6/22	\$129.00	SCF Lakewood Ranch (CIT)	Miscik
15063	Computer Basics Tutoring	9/14/22	9/14/22	\$360.00	SCF Lakewood Ranch (CIT)	Miscik
15065	Health Professionals Career Fair Expo - Employer Registration ALF /LTC /Other	9/13/22	9/13/22	\$50.00	SCF Bradenton (Building 3)	*
15066	(BLS/CPR) Basic Life Support	10/15/22	10/15/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15067	(BLS/CPR) Basic Life Support	10/19/22	10/19/22	\$60.00	SCF Lakewood Ranch (CIT)	Crea
15068	(BLS/CPR) Basic Life Support	10/22/22	10/22/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15069	(BLS/CPR) Basic Life Support	10/28/22	10/28/22	\$60.00	SCF Lakewood Ranch (CIT)	Crea
15070	(BLS/CPR) Basic Life Support	10/25/22	10/25/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15071	(BLS/CPR) Basic Life Support	11/3/22	11/3/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15073	Meeting Facilitation	10/5/22	10/5/22	\$0.00	SCF Lakewood Ranch (MTSC)	*
15074	Managing Difficult Conversations	10/11/22	10/11/22	\$0.00	Off-site Sarasota (contract training)	Marco
15075	Mindfulness in the Workplace	10/11/22	10/11/22	\$0.00	Zoom	TBD

(\$0 denotes paid by corporate.)

AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, FALL 2022

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
15076	Managing Difficult Conversations	10/12/22	10/12/22	\$0.00	Off-site Sarasota (contract training)	Marco
15077	Presentations/Public Speaking	10/13/22	10/13/22	\$0.00	Off-site Sarasota (contract training)	Froman
15078	Healthcare Council Leadership	10/13/22	10/27/22	\$0.00	SCF Lakewood Ranch (CIT)	Marco
15079	Clear the Clutter	10/18/22	10/18/22	\$0.00	SCF Bradenton (Building 3)	Froman
15080	Coaching to Behaviors	10/18/22	10/18/22	\$0.00	Off-site Sarasota (contract training)	Marco
15081	Coaching to Behaviors	10/19/22	10/19/22	\$0.00	Off-site Sarasota (contract training)	Marco
15082	Change Management	10/20/22	10/20/22	\$0.00	Zoom	Bresler
15083	Meeting Facilitation	10/25/22	10/27/22	\$0.00	SCF Lakewood Ranch (CIT)	*
15084	Coaching to Behaviors	10/26/22	10/26/22	\$0.00	Off-site Sarasota (contract training)	Marco
15085	Enhancing Self-Awareness	10/26/22	10/26/22	\$0.00	SCF Lakewood Ranch (CIT)	Johnson
15086	Coaching to Behaviors	10/28/22	10/28/22	\$0.00	Off-site Sarasota (contract training)	Marco
15087	General Knowledge Test - Math Prep Workshop - Hybrid	10/29/22	11/19/22	\$119.00	SCF Lakewood Ranch (CIT)	Rowe
15088	Sexual Harassment	10/10/22	10/10/22	\$0.00	Off-site Bradenton (contract training)	Hamilton
15089	Sexual Harassment	10/11/22	10/11/22	\$0.00	Off-site Bradenton (contract training)	Hamilton
15090	Sexual Harassment	10/12/22	10/12/22	\$0.00	Off-site Bradenton (contract training)	Hamilton
15091	BOOTCAMP: Software Engineering November Cohort Deposit	11/1/22	4/15/23	\$500.00	SCF Bradenton (26 West Center)	Taylor
15094	Children & Divorce (Spanish)	10/29/22	10/29/22	\$55.00	SCF Bradenton (Building 18)	Cestero
15106	Meeting Facilitation	10/26/22	10/26/22	\$0.00	SCF Lakewood Ranch (MTSC)	*
15110	Theatre Production Involvement II	11/11/22	11/20/22	\$25.00	SCF Bradenton (Building 11)	Smith
15113	Excel Tutoring	10/11/22	10/11/22	\$170.00	SCF Lakewood Ranch (CIT)	Miscik
15117	(BLS/CPR) Basic Life Support	10/15/22	10/15/22	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15119	SCF Coaching September 2022	9/30/22	9/30/22	\$0.00	SCF Bradenton (Building 18)	Roth
15120	Creating a Wow! Team Culture	11/1/22	11/1/22	\$0.00	Off-site Sarasota (contract training)	Marco

(\$0 denotes paid by corporate.)

AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, FALL 2022

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
15122	Creating a Wow! Team Culture	11/4/22	11/4/22	\$0.00	Off-site Sarasota (contract training)	Marco
15123	Creating a Wow! Team Culture	11/9/22	11/9/22	\$0.00	Off-site Sarasota (contract training)	Marco
15124	Focus: How to Pay Attention	11/9/22	11/9/22	\$0.00	Zoom	Froman
15125	Creating a Wow! Team Culture	11/10/22	11/10/22	\$0.00	Off-site Sarasota (contract training)	Marco
15126	Understanding and Appreciating Personality Differences in the Workplace	11/18/22	11/18/22	\$0.00	SCF Lakewood Ranch (CIT)	Johnson
15127	Dealing with Difficult Situations	11/30/22	11/30/22	\$0.00	Zoom	Marco
15128	State Childcare Testing	12/3/22	12/3/22	\$0.00	SCF Lakewood Ranch (CIT)	*
15129	Vision Boards	12/8/22	12/8/22	\$0.00	SCF Bradenton (Building 3)	Roth
15130	Computer Basics Tutoring	10/20/22	10/20/22	\$170.00	SCF Lakewood Ranch (CIT)	Miscik
15131	Children & Divorce	11/12/22	11/12/22	\$55.00	SCF Lakewood Ranch (CIT)	Doran
15132	Children & Divorce	12/7/22	12/7/22	\$55.00	SCF Lakewood Ranch (CIT)	Doran
15135	Children & Divorce	11/1/22	11/1/22	\$55.00	Zoom	Doran
15136	Children & Divorce	11/30/22	11/30/22	\$55.00	Zoom	Doran
15137	Children & Divorce	12/20/22	12/20/22	\$55.00	Zoom	Doran
15139	Children & Divorce (Spanish)	11/19/22	11/19/22	\$55.00	SCF Lakewood Ranch (CIT)	Cestero
15140	Children & Divorce (Spanish)	12/17/22	12/17/22	\$55.00	SCF Bradenton (Building 18)	Cestero
15145	Community Emergency Response Team (CERT) Basic Training	11/29/22	12/17/22	\$0.00	SCF Lakewood Ranch (CIT)	Garcia
15190	FIRST LEGO League - Team Scrimmage	12/3/22	12/10/22	\$25.00		Bagley
15192	BOOTCAMP: Software Engineering November Cohort Monthly payments	11/1/22	4/27/23	\$500.00	SCF Bradenton (26 West Center)	Taylor
14510	Resume and Cover Letter Makeover	4/19/22	4/19/22	\$59.00	SCF Bradenton (26 West Center)	TBD
14511	8 Places to Look for Your Dream Job	4/26/22	4/26/22	\$59.00	SCF Bradenton (26 West Center)	TBD
14517	Savvy Social Security	4/19/22	4/19/22	\$29.00	SCF Bradenton (26 West Center)	Sherrill
14518	Savvy Social Security	4/21/22	4/21/22	\$29.00	SCF Bradenton (26 West Center)	Sherrill
14535	SCF Coaching Feb-Mar 2022	3/4/22	3/4/22	\$0.00	SCF Bradenton (Building 3)	Roth
14536	Power Point - Tutoring Session	3/16/22	3/16/22	\$258.00	SCF Lakewood Ranch (CIT)	Devine
14550	ELP - The Relationship Between Expectations & Accountability	4/7/22	4/7/22	\$0.00	SCF Bradenton (Building 3)	Marco
14551	SLP- Recruiting a Multi-Generational Workforce	4/7/22	4/7/22	\$0.00	SCF Bradenton (Building 3)	Roth
14552	Leadership Session Session 2	4/13/22	4/13/22	\$0.00	Zoom	Marco

(\$0 denotes paid by corporate.)

AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, FALL 2022

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
14553	Presentation Skills	4/14/22	4/14/22	\$0.00	SCF Bradenton (Building 3)	Roth
14554	Assertive Communication	4/14/22	4/14/22	\$0.00	Zoom	Johnson
14555	Your Emotional Impact	4/19/22	4/19/22	\$0.00	SCF Lakewood Ranch (CIT)	Johnson
14556	Business Writing 1	4/20/22	4/20/22	\$0.00	Zoom	Rodgers
14557	SLP-Coaching Session	4/20/22	4/20/22	\$0.00	Zoom	Marco
14558	SLP - Motivating the Team You Lead	4/21/22	4/21/22	\$0.00	SCF Bradenton (Building 3)	Marco
14559	WOW! Customer Experience	4/26/22	4/26/22	\$0.00	Zoom	Marco
14571	Business Writing 2	4/27/22	4/27/22	\$0.00	Zoom	Rodgers
14572	SLP Roundtable	4/27/22	4/27/22	\$0.00	Zoom	Marco
14573	SLP - Managing Difficult Conversations	4/28/22	4/28/22	\$0.00	SCF Bradenton (Building 3)	Marco
14574	Leadership April 2022	4/29/22	4/29/22	\$0.00	SCF Bradenton (Building 3)	Roth
14575	Cyber Security: BOOTCAMP Monthly Payment 2	3/14/22	4/14/22	\$667.00	SCF Bradenton (26 West Center)	TBD
14596	Cyber Security: BOOTCAMP Monthly Payment 3	4/4/22	4/28/22	\$667.00	SCF Bradenton (26 West Center)	Green
14597	BOOTCAMP: Software Engineering Payment 1	4/5/22	4/30/22	\$1,280.00	SCF Bradenton (26 West Center)	Taylor

**RECOMMENDATION TO
STATE COLLEGE OF FLORIDA
MANATEE-SARASOTA
DISTRICT BOARD OF TRUSTEES**

Title: Curriculum Revision

Background:

To ensure that the requirements are current and responsive to student needs, the Curriculum Development and Review Committee has acted on requests from various departments to revise selected courses and programs, and to establish new courses and programs.

Objective:

To approve actions of the Curriculum Development and Review Committee and the recommendations of the President to manage curriculum changes as necessary.

Legal Authority:

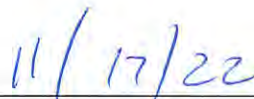
Rule 6HX14-1.07 Responsibility and Authority of the President

Recommendation:

The President recommends that the Board of Trustees approve the recommendations of the Curriculum Development and Review Committee to establish/revise/delete programs and courses as described. (See Attachment)
~~~~~



\_\_\_\_\_  
Executive Vice President & Provost



\_\_\_\_\_  
Date

\_\_\_\_\_  
President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chair, District Board of Trustees

\_\_\_\_\_  
Date

**PROGRAMS: NEW, REVISED, DELETED**

**Programs: New**  
**(None)**

**Programs: Revised**

A.S. Dental Hygiene [2029] .....Revise Program Goals and Program Learning Outcomes  
A.S. Occupational Therapy Assistant [2020] ..... Revise program Mission, Goals, and Program Learning Outcomes

**Programs: Deleted**  
**(None)**

**COURSES: NEW, REVISED, DELETED**

**Courses: New**  
**(None)**

**Courses: Revised**

HSC 2721 Evidence-Based Healthcare Practice (2) (A.S.) ..... Remove prerequisite  
OTH 1001C Introduction to Occupational Therapy (3) (A.S.) ..... Course description, Prerequisites, Student Learning Outcomes  
OTH 1012C Understanding Screening and Assessment in Occupational Therapy (2) (A.S.) .....  
.....Course description, Co/Prerequisites, Student Learning Outcomes  
OTH 1014C Functional Anatomy and Kinesiology (5) (A.S.) ..... Course description, Prerequisites, Student Learning Outcomes  
OTH 1114C Occupational Therapy Skills & Techniques I (4) (A.S.) .....Course description, Co/Prerequisites, Student Learning Outcomes  
OTH 1410 Introduction to Human Disease (3) (A.S.) .....Course description, Co/Prerequisites, Student Learning Outcomes  
OTH 1520C Occupational Therapy During the Growth Years (5) (A.S.) .....Co-requisites, Student Learning Outcomes  
OTH 2261C Occupational Therapy Skills & Techniques II (4) (A.S.) .....Course description, Co/Prerequisites, Student Learning Outcomes  
OTH 2300 Occupational Therapy in Mental Health (3) (A.S.) .....Course description, Co/Prerequisites, Student Learning Outcomes  
OTH 2420C Physical Rehabilitation in Occupational Therapy (3) (A.S.) .....  
.....Course title change from (**Occupational Therapy for the Physically Disabled**), Co/Prerequisites, Student Learning Outcomes  
OTH 2802L Occupational Therapy Practicum (4) (A.S.) .....Co-requisites, Student Learning Outcomes  
OTH 2840L Supervised Clinical Practice I (5) (A.S.) .....Course description, Co/Prerequisites, Student Learning Outcomes  
OTH 2841L Supervised Clinical Practice II (5) (A.S.) .....Course description, Co/Prerequisites, Student Learning Outcomes  
OTH 2933C Seminar for Clinical Practice (2) (A.S.) .....Course description, Co/Prerequisites, Student Learning Outcomes  
NUR 3066C Health Assessment & Physical Appraisal (4) (B.S.) .....Course description, Student Learning Outcomes  
NUR 3076 Communication in Healthcare (3) (B.S.) ..... Update prerequisite  
NUR 3289 Gerontology- Nursing (3) (B.S.) ..... Update prerequisite  
NUR 3895 Teaching & Learning for the Healthcare Professional (3) (B.S.) ..... Update prerequisite  
NUR 4827 Leadership & Management in Professional Nursing (3) (B.S.) ..... Update prerequisite  
NUR 4837 Healthcare Policy & Economics (3) (B.S.) ..... Update prerequisite  
NUR 4925 Colloquiums/Symposiums/Workshop (1) (B.S.) ..... Update Co/Prerequisite

**Courses: Deleted**  
**(None)**

**State Common Course Numbering System Changes (SCNS) – Information Item**  
**(None)**

Human Resources Office Personnel Actions Board Exhibits: October and November 2022

| <u>Name</u>                | <u>Effective Date</u> | <u>Classification</u> | <u>Classification Title</u>                            | <u>Department</u>                             | <u>Site</u>    |
|----------------------------|-----------------------|-----------------------|--------------------------------------------------------|-----------------------------------------------|----------------|
| <b><u>Appointments</u></b> |                       |                       |                                                        |                                               |                |
| Jennifer Alexander         | 10/10/2022            | Career                | Supplemental Instruction Specialist                    | TRIO Student Support Services                 | Bradenton      |
| Monique Vnagre             | 10/31/2022            | Professional          | Coordinator, Assessment and Evaluation                 | Nursing                                       | Bradenton      |
| Steve Pernice              | 11/1/2022             | Career                | Collegiate School Resource Officer/Behavior Specialist | Public Safety                                 | Venice         |
| Nicholas Cichielo          | 11/7/2022             | Administrator         | Interim Director, Athletics                            | Athletics                                     | Bradenton      |
| Tiffany Kammerer           | 11/14/2022            | Career                | Assistant, Student Services (Call Center)              | Student Services (Call Center)                | Bradenton      |
| Silena Hammond             | 11/16/2022            | Faculty               | Instructor Collegiate School 10th Grade English        | Collegiate School                             | Bradenton      |
| Christine Matta            | 11/21/2022            | Career                | IT/Coding Academy Student Success Coach                | IT/Coding Academy                             | Bradenton      |
| <b><u>Changes</u></b>      |                       |                       |                                                        |                                               |                |
| Robertta Rodgers           | 10/10/2022            | Professional          | Adv. Assoc. Corporate & Community Partnership          | Foundation                                    | Bradenton      |
|                            |                       | Professional          | Manager, 26 West Community Engagement and Partnerships | 26 West Entrepreneurship Center               | Bradenton      |
| Arelha Kutegeka            | 10/17/2022            | Career                | Specialist, Scholarship                                | Foundation                                    | Bradenton      |
|                            |                       | Career                | Specialist, IT/Coding Academy                          | Center for Advanced Technology and Innovation | Bradenton      |
| Rebecca Caskey             | 10/31/2022            | Professional          | Manager, TASC                                          | Tutoring and Academic Success Center          | Bradenton      |
|                            |                       | Administrator         | Director, Institutional Compliance                     | Institutional Compliance                      | Bradenton      |
| Kalle Garretson            | 10/31/2022            | Career                | Supplemental Instruction Specialist                    | Tutoring and Academic Success Center          | Bradenton      |
|                            |                       | Professional          | Interim Manager                                        | Tutoring and Academic Success Center          | Bradenton      |
| Eva Crossman               | 11/7/2022             | Career                | Executive Assistant III - VP/IED                       | Foundation                                    | Bradenton      |
|                            |                       | Professional          | Coordinator, Nursing Operations                        | Nursing                                       | Lakewood Ranch |
| Laura Lewis                | 11/14/2022            | Career                | Executive Assistant II                                 | Human Resources                               | Bradenton      |
|                            |                       | Career                | Executive Assistant III                                | Academic Affairs/Student Services             | Bradenton      |
| <b><u>Separations</u></b>  |                       |                       |                                                        |                                               |                |
| Jeanette Colon             | 10/7/2022             | Career                | College and Career Success Coach                       | Office of College and Career Success          | Venice         |
| Ryan Suarez                | 10/21/2022            | Career                | College and Career Success Coach                       | Office of College and Career Success          | Bradenton      |
| Erica DiMinno              | 11/4/2022             | Career                | Staff Assistant III                                    | Business Services                             | Bradenton      |
| <b><u>Retirements</u></b>  |                       |                       |                                                        |                                               |                |

**STATE COLLEGE OF FLORIDA**  
**2023-2024 ACADEMIC/INSTRUCTIONAL CALENDAR**

| <b>2023</b>     | <b>Fall Term</b>             | <b>Comments</b> |
|-----------------|------------------------------|-----------------|
| Aug. 10         | Faculty Return               |                 |
| Aug. 10-11      | Faculty Planning/Convocation |                 |
| Aug. 14         | Classes Begin                |                 |
| Sep. 4          | Labor Day                    |                 |
| Nov. 10         | Veterans Day Observed        |                 |
| Nov. 23 – 24    | Thanksgiving Break           |                 |
| Dec. 2          | Classes End                  |                 |
| Dec. 4-7        | Exams                        |                 |
| Dec. 8          | Commencement                 |                 |
| Dec. 9          | Final Grades Due by 11:59 pm |                 |
| Dec 9- Jan 7    | Winter Break (Students)      |                 |
| Dec.9-Jan 3     | Winter Break (Faculty)       |                 |
| Dec. 19- Jan 1  | Winter Break (Staff)         |                 |
| <b>2024</b>     | <b>Spring Term</b>           | <b>Comments</b> |
| Jan. 4          | Faculty Return               |                 |
| Jan. 4-5        | Faculty Planning/Convocation |                 |
| Jan. 8          | Classes Begin                |                 |
| Jan. 15         | Martin Luther King           |                 |
| Mar.4 -8        | Spring Break                 |                 |
| April 27        | Classes End                  |                 |
| April 29- May 2 | Exams                        |                 |
| May 3           | Commencement                 |                 |
| May 5           | Final Grades Due by 11:59 pm |                 |
| <b>2024</b>     | <b>Summer Term</b>           | <b>Comments</b> |
| May 7           | Faculty Returns              |                 |
| May 7           | Classes Begin                |                 |
| May 27          | Memorial Day                 |                 |
| July 4          | Independence Day Observed    |                 |
| Aug. 3          | Classes End                  |                 |
| Aug 5-9         | Exams                        |                 |
| Aug. 11         | Final Grades Due by 11:59 pm |                 |

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
GRANT PROPOSAL**

|                                                                                                                                           |                                                                      |                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------|
| NO:<br>22-09                                                                                                                              | <b>TITLE:</b><br>Southwest Florida Workforce Education Recovery Plan | <b>FUNDS REQUESTED:</b><br>\$ 6,261,842 |
| <b>SPONSORING AGENCY:</b><br>Workforce Innovation and Opportunity Act, US Department of Labor; Florida Department of Economic Opportunity |                                                                      | SCF Cash Match:<br>\$ 0                 |
| <b>PROPOSERS:</b><br>Dr. Todd Fritch, Executive VP and Provost                                                                            |                                                                      | SCF In-Kind Match:<br>\$ 0              |

***College departments and participating personnel:***

Dr. Todd Fritch, Executive VP & Provost; Dr. Ryan Hale, VP Institutional Effectiveness; Ms. Julie Jakway, VP Finance & Administrative Services; Mr. Ron Serpliss, Interim Dean, Lifelong Learning & Workforce Development

**GRANT SUMMARY:**

The devastation caused by Hurricane Ian caused a critical need for skilled services to assist with disaster recovery efforts, such as (but not limited to) CDL licensing, aviation maintenance, manufacturing, IT and healthcare training. Development and/or enhancement of rapid credentialing programs supporting these critical-need skills as they are made available through the local colleges and/or technical colleges creates a means of building critical workforce talent within these occupations, and thereby promotes long-term sustainability within the Southwest Florida region for faster recovery after declared disasters. For these reasons, the Florida Department of Economic Opportunity (DEO) is contracting with the State College of Florida, Manatee-Sarasota (SCF) to distribute funds allocated for the Workforce Innovation and Opportunity Act (WIOA) for the development, implementation, and establishment of said programs within specified state colleges and technical colleges.

- \* State College of Florida (\$2,940,000) – for the commercial driver license credentialing program.
- \* Florida Southwestern College (\$1,980,000) – for information technology credentialing programs.
- \* South Florida State College (\$618,842) – for commercial driver license, welding, and tractor programs.
- \* Fort Myers Technical College (\$973,000) – for diesel maintenance mechanic and Computerized Numerical Control (CNC) programs.
- \* Cape Coral Technical College (\$200,000) – for practical nursing credentialing programs.

Through this program SCF will serve as fiscal agent for \$6,261,842 of funds from the WIOA for Florida to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. In addition, SCF will administer a program to increase the number of CDL truck drivers and logistics personnel in the region over the next two years.

Signature Page

Proposal # 22-09

DORY MCQUEEN  
DORY MCQUEEN (Nov 23, 2022 08:36 EST)

Resource Development

[Signature]

Area Administrator

R. C. Hale  
Rylin C. Hale (Nov 23, 2022 14:29 EST)

VP for Institutional Effectiveness

[Signature]  
J. Michael Kiefer (Nov 28, 2022 08:38 EST)

Associate Provost for Academic/Faculty Affairs

Brittany K. Nielsen  
Brittany K. Nielsen (Nov 28, 2022 09:22 EST)

VP Student Services & Enrollment Management

Julia Jakway  
Julia Jakway (Nov 28, 2022 09:25 EST)

VP Finance and Administrative Services

[Signature]

Executive VP & Provost

Shellie Feola  
Shellie Feola (Nov 28, 2022 09:48 EST)

Director Human Resources

Carol Probstfeld  
Carol Probstfeld (Nov 28, 2022 14:22 EST)

President

Submitted to Board of Trustees

Date

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Approved                            | Disapproved              |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Approved                            | Disapproved              |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Approved                            | Disapproved              |
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| Approved                            | Disapproved              |
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| Approved                            | Disapproved              |
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| Approved                            | Disapproved              |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Approved                            | Disapproved              |
| <input type="checkbox"/>            | <input type="checkbox"/> |
| Approved                            | Disapproved              |

**OFFICE OF THE VICE PRESIDENT OF  
FINANCE AND ADMINISTRATIVE SERVICES**

***Julie Martin Jakway, Vice President***

**TO:** State College of Florida, Manatee – Sarasota  
District Board of Trustees

**FROM:** Julie Martin Jakway  
Vice President of Finance and Administrative Services

**SUBJECT:** *Monthly Financial Report – September 2022*

**Two Year Programs**

The report for Two Year Programs presents the Budget and Year-To-Date Revenue and Expense for this fiscal year and last fiscal year as of September 30, 2022.

Student Fees revenue for the current year is 1% greater than the same as the same period last year. Other Student Fees revenue increased by 4% over Other Student Fees reported through September of last year. Support from Local Government increased by 5% over Support from Local Government through September of last year. This increase is due to an increase in dual-enrollment students and credit hours. State Support increased by 13% over State Support through September of last year due to increased appropriations in the current fiscal year.

In the category of Expenses, overall Personnel costs are 9% higher as compared to last September, resulting from staff increases effective July 1. Services expense increased 3% and Materials and Supplies expense increased 30% compared to September of last year due to purchase of specialized software. Other Current Charges decreased 15% compared to the same category through September of last year. This drop is due to fewer fee waivers due to decreased non dual-enrolled student enrollment. Capital Outlay in September was \$27,895 compared to \$94,869 last September, which included the purchase of new passenger and cargo vans.

With this fiscal year 25% complete, personnel costs are at 15% of the amount budgeted for the current year, a little less than the three-year average of 16% for this time of year. Current expenses represent 22% of the amount budgeted, greater than the three-year average of 21% this time of year.

***In summary, with the year 25% complete:***

- Year-To-Date Actual Revenue is 29% of the Adjusted Budget, less than the three-year average of 30% for this time of year.
- Year-To-Date Actual Expense is 17% of the Adjusted Budget, which is less than the three-year average of 18% for this time of year.
- Revenues are greater and expenses are less than what would be expected as a percentage of budget basis.

**Baccalaureate Programs**

Total Revenue for Baccalaureate Programs consists of Student Fees, Other Student Fees, and Other Revenue. Total Revenue as of September 30, 2022, totaled \$597,059, compared to the three-year average of \$550,548. Student Fees revenue is \$533,170 and Other Student Fees is \$48,943, compared to the three-year average of \$498,024 and \$48,689, respectively, for this time of year. Other Revenue is \$14,946 compared to the three-year average of \$3,836 for this time of year.

Total Expense for Baccalaureate Programs consists of Personnel, Current and Capital Outlay expenses. Total Expense is \$206,475, with Personnel totaling \$191,550, Current Expense totaling \$17,856 and Capital Outlay totaling \$(2,931) compared to the three-year average of \$171,294, \$163,422, \$7,876, and \$0 respectively, for this time of year.

On a percentage basis, Total Revenue is 38% of that budgeted compared to the three-year average of 34% for this time of year. Total Expense is 13% of that budgeted compared to the three-year average of 11% for this time of year.



### **Collegiate School – Bradenton Campus**

Total Revenue for Collegiate School – Bradenton Campus consists of Support from Local Government, State Support, Federal Support, and Other Revenue. Total Revenue as of September 30, 2022, totaled \$936,486 compared to the three-year average of \$935,514. Support from Local Government is \$894,509 compared to the three-year average of \$901,985 for this time of year. State Support is \$66,335 compared to the three-year average of \$30,281 for this time of year. Federal Support is (\$35,338) compared to the three-year average of (1,248) for this time of year, due to accruals of grant receivables at the prior year end. Other Revenue is \$10,980 compared to the three-year average of \$4,495 for this time of year.

Total Expense for Collegiate School – Bradenton Campus consists of Personnel, Current and Capital Outlay expenses. Total Expense is \$726,396, with Personnel totaling \$448,561, Current Expense totaling \$177,291 and Capital Outlay expenses totaling \$100,544 during the period. These figures compare to the three-year averages of \$719,324, \$350,503, \$286,473, and \$82,348, respectively, for this time of year.

On a percentage basis, Total Revenue is 21% of that budgeted, lower than the three-year average of 25% for this time of year. Total Expense is 16% of that budgeted, higher than the three-year average of 14% for this time of year.

### **Collegiate School – Venice Campus**

Total Revenue for Collegiate School – Venice Campus consists of Support from Local Government, State Support, Federal Support, Other Revenue, and Transfers from Other Funds. Total Revenue as of September 30, 2022, was \$536,407 compared to \$309,938 during the same period last year. Through September 30, 2022, Support from Local Government is \$530,616, State Support is \$4,404, Federal Support is \$0, and Other Revenue is \$1,387. Last year's figures were \$246,129, \$8,200, \$53,908, and \$1,700 respectively.

Total Expense for Collegiate School – Venice Campus consists of Personnel, Current and Capital Outlay expenses. Total Expense are \$797,680, with Personnel totaling \$188,037 and Current Expense totaling \$107,060. Capital Outlay expenses totaled \$502,583 during the period. These figures compare to \$281,640, \$124,254, \$45,496, and \$111,890, respectively, during the same period last year. The sharp increase in Capital Outlay expense results from the expense of moving portable classroom buildings from the Bradenton to Venice campus.

On a percentage basis, Total Revenue is 29% of that budgeted, prior year Total Revenue was 20% for this time of year. Total Expense is 32% of that budgeted, prior year was 10% for this time of year.

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2022-23 vs. FY 2021-22  
Lower Level Programs - Fund 11000

| AC Type Description                    | September 30, 2022 |                   |                   |                            | September 30, 2021 |                   |                   |                            | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |
|----------------------------------------|--------------------|-------------------|-------------------|----------------------------|--------------------|-------------------|-------------------|----------------------------|---------------------------------------------------|
|                                        | Orig Budget        | Adj Budget        | YTD Actual        | YTD Actual /<br>Adj Budget | Orig Budget        | Adj Budget        | YTD Actual        | YTD Actual /<br>Adj Budget |                                                   |
| <b>Revenue</b>                         |                    |                   |                   |                            |                    |                   |                   |                            |                                                   |
| 41 Student Fees                        | 13,334,618         | 13,334,618        | 6,363,036         | 48%                        | 14,900,550         | 14,900,550        | 6,274,890         | 42%                        | 1%                                                |
| 42 Other Student Fees                  | 3,039,243          | 3,039,243         | 1,213,772         | 40%                        | 2,800,718          | 2,800,718         | 1,165,916         | 42%                        | 4%                                                |
| 43 Support From Local Government [1]   | 1,789,423          | 1,789,423         | 686,185           | 38%                        | 1,879,686          | 1,879,686         | 654,658           | 35%                        | 5%                                                |
| 44 State Support                       | 32,334,055         | 32,334,055        | 6,367,094         | 20%                        | 26,325,874         | 26,325,874        | 5,651,177         | 21%                        | 13%                                               |
| 45 Federal Support                     | 0                  | 0                 | 5,377             |                            | 3,900,000          | 3,900,000         | 974,310           |                            |                                                   |
| 47 Sales and Services Department       | 555,362            | 556,862           | 329,568           | 59%                        | 456,972            | 456,972           | 137,241           | 30%                        | 140%                                              |
| 49 Other Revenue [2]                   | 141,817            | 141,817           | 77,698            | 55%                        | 110,455            | 110,455           | 63,297            | 57%                        | 23%                                               |
| 4A Non-Revenue Receipts [3]            | 298,548            | 298,548           | (3)               | 0%                         | 1,255,548          | 1,257,048         | 29,525            | 2%                         | -100%                                             |
| <b>Total : Revenue</b>                 | <b>51,493,066</b>  | <b>51,494,566</b> | <b>15,042,728</b> | <b>29%</b>                 | <b>51,629,803</b>  | <b>51,631,303</b> | <b>14,951,014</b> | <b>29%</b>                 | <b>1%</b>                                         |
| <b>Grand Total : Revenue</b>           | <b>51,493,066</b>  | <b>51,494,566</b> | <b>15,042,728</b> | <b>29%</b>                 | <b>51,629,803</b>  | <b>51,631,303</b> | <b>14,951,014</b> | <b>29%</b>                 | <b>1%</b>                                         |
| <b>Expense</b>                         |                    |                   |                   |                            |                    |                   |                   |                            |                                                   |
| <b>Personnel</b>                       |                    |                   |                   |                            |                    |                   |                   |                            |                                                   |
| 51 Salaries-Full Time & Perm Part Time | 23,727,397         | 23,729,247        | 4,132,536         | 17%                        | 24,527,543         | 24,529,393        | 3,705,542         | 15%                        | 12%                                               |
| 52 Other Personnel Exp P/T (Non-Perm)  | 3,743,109          | 3,748,359         | 445,293           | 12%                        | 3,809,109          | 3,812,609         | 451,747           | 12%                        | -1%                                               |
| 53 Personnel Benefits                  | 12,357,008         | 12,357,008        | 1,572,591         | 13%                        | 11,556,591         | 11,556,591        | 1,476,067         | 13%                        | 7%                                                |
| <b>Total : Personnel</b>               | <b>39,827,514</b>  | <b>39,834,614</b> | <b>6,150,421</b>  | <b>15%</b>                 | <b>39,893,243</b>  | <b>39,898,593</b> | <b>5,633,356</b>  | <b>14%</b>                 | <b>9%</b>                                         |
| <b>Current Expense</b>                 |                    |                   |                   |                            |                    |                   |                   |                            |                                                   |
| 61 Services [4]                        | 10,182,279         | 10,216,804        | 2,697,231         | 26%                        | 10,251,215         | 10,171,196        | 2,616,877         | 26%                        | 3%                                                |
| 62 Materials and Supplies              | 3,689,740          | 3,705,375         | 958,748           | 26%                        | 3,776,456          | 3,768,807         | 738,771           | 20%                        | 30%                                               |
| 63 Other Current Charges [5]           | 4,472,369          | 4,433,952         | 381,399           | 9%                         | 3,012,667          | 2,996,587         | 448,600           | 15%                        | -15%                                              |
| <b>Total : Current Expense</b>         | <b>18,344,388</b>  | <b>18,356,131</b> | <b>4,037,378</b>  | <b>22%</b>                 | <b>17,040,338</b>  | <b>16,936,590</b> | <b>3,804,248</b>  | <b>22%</b>                 | <b>6%</b>                                         |
| <b>Capital</b>                         |                    |                   |                   |                            |                    |                   |                   |                            |                                                   |
| 71 Capital Outlay                      | 1,029,246          | 1,030,846         | 27,895            | 3%                         | 26,845             | 126,743           | 94,869            | 75%                        | -71%                                              |
| <b>Total : Capital</b>                 | <b>1,029,246</b>   | <b>1,030,846</b>  | <b>27,895</b>     | <b>3%</b>                  | <b>26,845</b>      | <b>126,743</b>    | <b>94,869</b>     | <b>75%</b>                 | <b>-71%</b>                                       |
| <b>Grand Total : Expense</b>           | <b>59,201,148</b>  | <b>59,221,591</b> | <b>10,215,695</b> | <b>17%</b>                 | <b>56,960,426</b>  | <b>56,961,926</b> | <b>9,532,474</b>  | <b>17%</b>                 | <b>7%</b>                                         |

[1] Dual enrollment revenue  
[2] Includes interest and dividends, fines and penalties, bad debt recoveries and miscellaneous revenue  
[3] Includes non-mandatory transfers in, proceeds from fixed asset sales, over and short, lost revenue recovery from CARES  
[4] Includes travel, postage, phone, printing, repairs, service agreements, utilities, advertising, temp svcs, consultants and professional fees, and contractors  
[5] Includes central store, scholarships, fee waivers, bad debt expense, unemployment comp and uninsured losses

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2022-23 vs. FY 2021-22  
Upper Level Programs - Fund 12000

| AC Type Description                    | September 30, 2022 |                  |                |        | September 30, 2021 |                  |                |        | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |            |
|----------------------------------------|--------------------|------------------|----------------|--------|--------------------|------------------|----------------|--------|---------------------------------------------------|------------|
|                                        | Orig Budget        |                  | YTD Actual     |        | Orig Budget        |                  | YTD Actual     |        |                                                   |            |
|                                        | Adj                | Budget           | Adj            | Budget | Adj                | Budget           | Adj            | Budget |                                                   |            |
| <b>Revenue</b>                         |                    |                  |                |        |                    |                  |                |        |                                                   |            |
| 41 Student Fees                        | 1,283,737          | 1,283,737        | 533,170        |        | 1,368,210          | 1,368,210        | 504,157        |        | 37%                                               | 6%         |
| 42 Other Student Fees                  | 123,689            | 123,689          | 48,943         |        | 126,173            | 126,173          | 47,992         |        | 38%                                               | 2%         |
| 44 State Support                       | 178,164            | 178,164          | 0              |        | 178,164            | 178,164          | 0              |        | 0%                                                | 0%         |
| 49 Other Revenue [1]                   | 3,767              | 3,767            | 14,946         |        | 2,897              | 2,897            | 719            |        | 25%                                               | 8%         |
| <b>Total : Revenue</b>                 | <b>1,589,357</b>   | <b>1,589,357</b> | <b>597,059</b> |        | <b>1,675,444</b>   | <b>1,675,444</b> | <b>552,868</b> |        | <b>33%</b>                                        | <b>8%</b>  |
| <b>Grand Total : Revenue</b>           | <b>1,589,357</b>   | <b>1,589,357</b> | <b>597,059</b> |        | <b>1,675,444</b>   | <b>1,675,444</b> | <b>552,868</b> |        | <b>33%</b>                                        | <b>8%</b>  |
| <b>Expense</b>                         |                    |                  |                |        |                    |                  |                |        |                                                   |            |
| <b>Personnel</b>                       |                    |                  |                |        |                    |                  |                |        |                                                   |            |
| 51 Salaries-Full Time & Perm Part Time | 728,407            | 728,407          | 87,519         |        | 826,011            | 826,011          | 46,528         |        | 6%                                                | 88%        |
| 52 Other Personnel Exp P/T (Non-Perm)  | 367,000            | 367,000          | 78,490         |        | 367,000            | 367,000          | 67,853         |        | 18%                                               | 16%        |
| 53 Personnel Benefits                  | 275,679            | 275,679          | 25,542         |        | 305,502            | 305,502          | 14,338         |        | 5%                                                | 78%        |
| <b>Total : Personnel</b>               | <b>1,371,086</b>   | <b>1,371,086</b> | <b>191,550</b> |        | <b>1,498,513</b>   | <b>1,498,513</b> | <b>128,718</b> |        | <b>9%</b>                                         | <b>49%</b> |
| <b>Current Expense</b>                 |                    |                  |                |        |                    |                  |                |        |                                                   |            |
| 61 Services [2]                        | 25,070             | 25,070           | 464            |        | 30,650             | 30,650           | 487            |        | 2%                                                | -5%        |
| 62 Materials and Supplies              | 77,765             | 77,765           | 998            |        | 83,545             | 83,545           | 180            |        | 0%                                                | 0%         |
| 63 Other Current Charges [3]           | 115,601            | 115,601          | 16,395         |        | 62,736             | 62,736           | 14,019         |        | 22%                                               | 17%        |
| <b>Total : Current Expense</b>         | <b>218,436</b>     | <b>218,436</b>   | <b>17,856</b>  |        | <b>176,931</b>     | <b>176,931</b>   | <b>14,686</b>  |        | <b>8%</b>                                         | <b>22%</b> |
| <b>Capital</b>                         |                    |                  |                |        |                    |                  |                |        |                                                   |            |
| 71 Capital Outlay                      | 2,931              | 2,931            | (2,931)        |        | 0                  | 0                | 0              |        | -100%                                             |            |
| <b>Total : Capital</b>                 | <b>2,931</b>       | <b>2,931</b>     | <b>(2,931)</b> |        | <b>0</b>           | <b>0</b>         | <b>0</b>       |        | <b>-100%</b>                                      |            |
| <b>Grand Total : Expense</b>           | <b>1,592,453</b>   | <b>1,592,453</b> | <b>206,475</b> |        | <b>1,675,444</b>   | <b>1,675,444</b> | <b>143,404</b> |        | <b>9%</b>                                         | <b>44%</b> |

[1] Includes interest and dividends, fines and penalties, bad debt recoveries and miscellaneous revenue  
[2] Includes travel, postage, phone, printing, repairs, service agreements, utilities, advertising, temp svcs, consultants and professional fees, and contractors  
[3] Includes central store, scholarships, fee waivers and bad debt expense

**BUDGET AMENDMENT REQUEST  
STATE COLLEGE OF FLORIDA, MANATEE - SARASOTA**

**RESOLUTION NUMBER: Seven (07)  
AMENDMENT NUMBER: Seven (07)**

**FISCAL YEAR: 2022-23  
September 2022**

FUND NAME: CURRENT UNRESTRICTED

FUND NUMBER: 11000

| CATEGORY                  | PRESENT BUDGET | INCREASE                  | DECREASE               | REVISED BUDGET |
|---------------------------|----------------|---------------------------|------------------------|----------------|
| Beginning Fund Balance    | \$ 11,417,698  | \$                        | \$                     | \$ 11,417,698  |
| REVENUES                  | 51,494,566     |                           |                        | 51,494,566     |
| TOTAL TO BE ACCOUNTED FOR | \$ 62,912,264  | \$ 0                      | \$ 0                   | \$ 62,912,264  |
| SALARIES                  | \$ 39,829,364  | \$ 5,250 <b>&lt;a&gt;</b> | \$                     | \$ 39,834,614  |
| CURRENT EXPENSES          | 18,361,381     |                           | 5,250 <b>&lt;b&gt;</b> | 18,356,131     |
| CAPITAL OUTLAY            | 1,030,846      |                           |                        | 1,030,846      |
| ENDING FUND BALANCE       | 3,690,673      |                           | 0                      | 3,690,673      |
| TOTAL ACCOUNTED FOR       | \$ 62,912,264  | \$ 5,250                  | \$ 5,250               | \$ 62,912,264  |

JUSTIFICATION:

**<a>** The \$5,250 increase in Salaries Expense is due to:  
Provide College funded stipends for the CROP grant site coordinator

\$ 5,250  
\$ 5,250

**<b>** The \$5,250 decrease in Current Expenses is due to:  
Provide College funded stipends for the CROP grant site coordinator

\$ (5,250)  
\$ (5,250)

**BUDGET AMENDMENT REQUEST  
STATE COLLEGE OF FLORIDA, MANATEE - SARASOTA**

**RESOLUTION NUMBER: Eight (08)  
AMENDMENT NUMBER: Eight (08)**

**FISCAL YEAR: 2022-23  
September 2022**

FUND NAME: GENERAL RESTRICTED

FUND NUMBER: TWO

| CATEGORY                  | PRESENT BUDGET | INCREASE      | DECREASE      | REVISED BUDGET |
|---------------------------|----------------|---------------|---------------|----------------|
| Beginning Fund Balance    | \$ 1,637,477   | \$            | \$            | \$ 1,637,477   |
| REVENUES                  | 11,865,583     |               | 14,279 <a>    | 11,851,304     |
| TOTAL TO BE ACCOUNTED FOR | \$ 13,503,060  | \$ 0          | \$ 14,279     | \$ 13,488,781  |
| SALARIES                  | \$ 3,835,856   | \$ 66,622 <b> | \$            | 3,902,478      |
| CURRENT EXPENSES          | 6,884,698      |               | 4,044,558 <c> | 2,840,140      |
| CAPITAL OUTLAY            | 443,870        |               | 1,800 <d>     | 442,070        |
| ENDING FUND BALANCE       | 2,338,726      | 3,965,457 <e> |               | 6,304,183      |
| TOTAL ACCOUNTED FOR       | \$ 13,503,150  | \$ 4,032,079  | \$ 4,046,358  | \$ 13,488,871  |

JUSTIFICATION:

|                                                                    |                |
|--------------------------------------------------------------------|----------------|
| <a> The \$14,279 net decrease in Revenues is due to:               |                |
| Correct CARES Act budget carryforward                              | (308,659)      |
| Correct CCAMPIS budget carryforward                                | (100)          |
| Establish budget for Coding Academy Cyber/IT grant                 | 294,480        |
|                                                                    | \$ (14,279)    |
| <b> The net \$66,622 net increase in Salaries Expense is due to:   |                |
| Re-alignment of GEER/Rapid Credentialing/CDL Truck driving grant   | (10,210)       |
| Re-alignment of NSF B2B grant budget                               | 116            |
| Establish budget for Coding Academy Cyber/IT grant                 | 76,716         |
|                                                                    | \$ 66,622      |
| <c> The \$4,044,558 net decrease in Current Expenses is due to:    |                |
| Correct CARES Act budget carryforward                              | (4,274,116)    |
| Re-alignment of GEER/Rapid Credentialing/CDL Truck driving grant   | 10,210         |
| Re-alignment of NSF B2B grant budget                               | (116)          |
| NSF B2B grant Adobe Creative Cloud renewals                        | 1,800          |
| Correct CCAMPIS budget carryforward                                | (100)          |
| Establish budget for Coding Academy Cyber/IT grant                 | 217,764        |
|                                                                    | \$ (4,044,558) |
| <d> The \$1,800 decrease in Capital Outlay Expense is due to:      |                |
| NSF B2B grant Adobe Creative Cloud renewals                        | (1,800)        |
|                                                                    | \$ (1,800)     |
| <e> The \$3,965,457 increase in the Ending Fund Balance is due to: |                |
| Correct CARES Act budget carryforward                              | 3,965,457      |
|                                                                    | \$ 3,965,457   |

**BUDGET AMENDMENT REQUEST  
STATE COLLEGE OF FLORIDA, MANATEE - SARASOTA**

**RESOLUTION NUMBER: Nine (09)  
AMENDMENT NUMBER: Nine (09)**

**FISCAL YEAR: 2022-23  
September 2022**

FUND NAME: UNEXPENDED PLANT FUND

FUND NUMBER: SEVEN

|                                 | PRESENT                |                       |               | REVISED                |
|---------------------------------|------------------------|-----------------------|---------------|------------------------|
| CATEGORY                        | BUDGET                 | INCREASE              | DECREASE      | BUDGET                 |
| -----<br>Beginning Fund Balance | \$ 17,965,268          | \$                    | \$            | \$ 17,965,268          |
| REVENUES                        | 20,468,586             | 7,135,302 <a>         |               | 27,603,888             |
| TOTAL TO BE ACCOUNTED FOR       | \$ 38,433,854<br>===== | \$ 7,135,302<br>===== | \$ 0<br>===== | \$ 45,569,156<br>===== |
| SALARIES                        | \$ 0                   | \$                    | \$            | 0                      |
| CURRENT EXPENSES                | 38,500                 | 64,900 <b>            |               | 103,400                |
| CAPITAL OUTLAY                  | 18,151,055             | 597,100 <c>           |               | 18,748,155             |
| ENDING FUND BALANCE             | 20,244,299<br>-----    | 6,473,302 <d>         |               | 26,717,601<br>-----    |
| TOTAL ACCOUNTED FOR             | \$ 38,433,854<br>===== | \$ 7,135,302<br>===== | \$ 0<br>===== | \$ 45,569,156<br>===== |

JUSTIFICATION:

<a> The \$7,135,302 increase in Revenues is due to:

|                                                                          |                     |
|--------------------------------------------------------------------------|---------------------|
| Correct CARES Act budget carryforward                                    | \$ 6,630,302        |
| Establish fund for Foundation's commitment for Baseball landscape lights | 5,000               |
| Establish fund for Foundation's commitment for VC Science Building       | 500,000             |
|                                                                          | <u>\$ 7,135,302</u> |

<b> The \$64,900 increase in Current Expenses is due to:

|                                                      |                  |
|------------------------------------------------------|------------------|
| Increase CO&DS for Elevator upgrades                 | \$ 57,000        |
| Increase Facilities' printing and advertising budget | 7,900            |
|                                                      | <u>\$ 64,900</u> |

<c> The \$597,100 net increase in Capital Outlay is due to:

|                                                                          |                   |
|--------------------------------------------------------------------------|-------------------|
| Increase CO&DS budget for college wide roof repairs                      | \$ 50,000         |
| Increase Facilities' printing and advertising budget                     | (7,900)           |
| Establish fund for Foundation's commitment for Baseball landscape lights | 5,000             |
| Establish CIF for campus wide UPS maintenance/replacement                | 50,000            |
| Establish fund for Foundation's commitment for VC Science Building       | 500,000           |
|                                                                          | <u>\$ 597,100</u> |

<d> The \$6,473,302 net increase in Ending Fund Balance is due to:

|                                                           |                     |
|-----------------------------------------------------------|---------------------|
| Correct CARES Act budget carryforward                     | \$ 6,630,302        |
| Increase CO&DS budget for college wide roof repairs       | (50,000)            |
| Increase CO&DS for Elevator upgrades                      | (57,000)            |
| Establish CIF for campus wide UPS maintenance/replacement | (50,000)            |
|                                                           | <u>\$ 6,473,302</u> |

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2022-23 vs. FY 2021-22  
Collegiate School - Bradenton Campus

| AC Type | Description                         | September 30, 2022 |                  |                |                            | September 30, 2021 |                  |                  |                            | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |
|---------|-------------------------------------|--------------------|------------------|----------------|----------------------------|--------------------|------------------|------------------|----------------------------|---------------------------------------------------|
|         |                                     | Orig Budget        | Adj Budget       | YTD Actual     | YTD Actual /<br>Adj Budget | Orig Budget        | Adj Budget       | YTD Actual       | YTD Actual /<br>Adj Budget |                                                   |
|         | <b>Revenue</b>                      |                    |                  |                |                            |                    |                  |                  |                            |                                                   |
| 43      | Support From Local Government [1]   | 3,938,551          | 3,938,551        | 894,509        | 23%                        | 3,773,276          | 3,773,276        | 1,016,502        | 27%                        | -12%                                              |
| 44      | State Support [2]                   | 40                 | 40               | 66,335         |                            | 271,540            | 271,540          | 46,708           |                            | 42%                                               |
| 45      | Federal Support [3]                 | 27,268             | 365,308          | (35,338)       | -10%                       | 11,268             | 11,268           | (3,343)          | -30%                       |                                                   |
| 49      | Other Revenue [4]                   | 79,430             | 79,430           | 10,980         | 14%                        | 79,430             | 79,430           | 6,685            |                            | 64%                                               |
|         | <b>Total : Revenue</b>              | <b>4,045,289</b>   | <b>4,383,329</b> | <b>936,486</b> | <b>21%</b>                 | <b>4,135,514</b>   | <b>4,135,514</b> | <b>1,066,552</b> | <b>26%</b>                 | <b>-12%</b>                                       |
|         | <b>Grand Total : Revenue</b>        | <b>4,045,289</b>   | <b>4,383,329</b> | <b>936,486</b> | <b>21%</b>                 | <b>4,135,514</b>   | <b>4,135,514</b> | <b>1,066,552</b> | <b>26%</b>                 | <b>-12%</b>                                       |
|         | <b>Expense</b>                      |                    |                  |                |                            |                    |                  |                  |                            |                                                   |
|         | <b>Personnel</b>                    |                    |                  |                |                            |                    |                  |                  |                            |                                                   |
| 51      | Salaries-Full Time & Perm Part Time | 1,834,689          | 2,104,123        | 324,025        | 15%                        | 1,672,826          | 1,672,826        | 267,179          | 16%                        | 21%                                               |
| 52      | Other Personnel Exp P/T (Non-Perm)  | 59,520             | 75,520           | 4,903          | 6%                         | 74,520             | 74,520           | 12,074           | 16%                        | -59%                                              |
| 53      | Personnel Benefits                  | 732,988            | 732,988          | 119,633        | 16%                        | 752,885            | 752,885          | 103,666          | 14%                        | 15%                                               |
|         | <b>Total : Personnel</b>            | <b>2,627,197</b>   | <b>2,912,631</b> | <b>448,561</b> | <b>15%</b>                 | <b>2,500,231</b>   | <b>2,500,231</b> | <b>382,919</b>   | <b>15%</b>                 | <b>17%</b>                                        |
|         | <b>Current Expense</b>              |                    |                  |                |                            |                    |                  |                  |                            |                                                   |
| 61      | Services [5]                        | 1,082,540          | 1,123,541        | 100,587        | 9%                         | 1,113,477          | 1,130,977        | 112,443          | 10%                        | -11%                                              |
| 62      | Materials and Supplies              | 269,155            | 280,760          | 76,704         | 27%                        | 367,342            | 332,242          | 152,825          | 46%                        | -50%                                              |
| 63      | Other Current Charges               | 0                  | 115,016          | 0              |                            |                    |                  |                  |                            |                                                   |
|         | <b>Total : Current Expense</b>      | <b>1,351,695</b>   | <b>1,519,317</b> | <b>177,291</b> | <b>12%</b>                 | <b>1,480,819</b>   | <b>1,463,219</b> | <b>265,268</b>   | <b>18%</b>                 | <b>-33%</b>                                       |
|         | <b>Capital</b>                      |                    |                  |                |                            |                    |                  |                  |                            |                                                   |
| 71      | Capital Outlay                      | 274,508            | 286,702          | 100,544        | 35%                        | 292,241            | 309,841          | 211,404          | 68%                        |                                                   |
|         | <b>Total : Capital</b>              | <b>274,508</b>     | <b>286,702</b>   | <b>100,544</b> | <b>35%</b>                 | <b>292,241</b>     | <b>309,841</b>   | <b>211,404</b>   | <b>68%</b>                 |                                                   |
|         | <b>Grand Total : Expense</b>        | <b>4,253,400</b>   | <b>4,718,650</b> | <b>726,396</b> | <b>15%</b>                 | <b>4,273,290</b>   | <b>4,273,290</b> | <b>859,590</b>   | <b>20%</b>                 | <b>-15%</b>                                       |

[1] Includes revenue from Manatee County school district  
 [2] Includes capital funding from Manatee County school district  
 [3] Includes grant revenue  
 [4] Includes interest and dividend, teacher supply funds and Best & Brightest Scholarships awarded by Manatee County school board.  
 [5] Includes travel, postage, printing, lease, insurance, contracted services (including DE), and professional fees  
 [6] includes central store, scholarships, debt interest, bad debt expense, unemployment comp., uninsured losses

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2022-23 vs. FY 2021-22  
Collegiate School - Venice Campus

| AC<br>Type | Description                         | September 30, 2022 |                  |                |                            | September 30, 2021 |                  |                |                            | Percent<br>YTD Actual /<br>CY YTD Actual/<br>PY YTD Actual |
|------------|-------------------------------------|--------------------|------------------|----------------|----------------------------|--------------------|------------------|----------------|----------------------------|------------------------------------------------------------|
|            |                                     | Orig Budget        | Adj Budget       | YTD Actual     | YTD Actual /<br>Adj Budget | Orig Budget        | Adj Budget       | YTD Actual     | YTD Actual /<br>Adj Budget |                                                            |
|            | <b>Revenue</b>                      |                    |                  |                |                            |                    |                  |                |                            |                                                            |
| 43         | Support From Local Government [1]   | 1,661,312          | 1,661,312        | 530,616        | 32%                        | 1,408,550          | 1,408,550        | 246,129        | 17%                        | 116%                                                       |
| 44         | State Support [2]                   | 0                  | 0                | 4,404          |                            | 0                  | 0                | 8,200          |                            |                                                            |
| 45         | Federal Support [3]                 | 15,000             | 210,558          | (0)            | 0%                         | 128,674            | 180,125          | 53,908         | 30%                        | -100%                                                      |
| 49         | Other Revenue [4]                   | 1,817              | 1,817            | 1,387          | 76%                        | 0                  | 0                | 1,700          |                            | -18%                                                       |
| 4A         | Non-Revenue Receipts                | 3,274              | 3,274            | 0              | 0%                         | 0                  | 0                | 0              |                            | 73%                                                        |
|            | <b>Total : Revenue</b>              | <b>1,681,403</b>   | <b>1,876,961</b> | <b>536,407</b> | <b>29%</b>                 | <b>1,537,224</b>   | <b>1,588,675</b> | <b>309,938</b> | <b>20%</b>                 | <b>73%</b>                                                 |
|            | <b>Grand Total : Revenue</b>        | <b>1,681,403</b>   | <b>1,876,961</b> | <b>536,407</b> | <b>29%</b>                 | <b>1,537,224</b>   | <b>1,588,675</b> | <b>309,938</b> | <b>20%</b>                 | <b>73%</b>                                                 |
|            | <b>Expense</b>                      |                    |                  |                |                            |                    |                  |                |                            |                                                            |
|            | <b>Personnel</b>                    |                    |                  |                |                            |                    |                  |                |                            |                                                            |
| 51         | Salaries-Full Time & Perm Part Time | 890,246            | 1,014,444        | 137,095        | 14%                        | 620,775            | 620,775          | 87,753         | 14%                        | 56%                                                        |
| 52         | Other Personnel Exp P/T (Non-Perm)  | 25,000             | 37,960           | 2,276          | 6%                         | 6,000              | 12,000           | 3,641          | 30%                        | -37%                                                       |
| 53         | Personnel Benefits                  | 349,599            | 387,677          | 48,666         | 13%                        | 246,162            | 246,162          | 32,860         | 13%                        | 48%                                                        |
|            | <b>Total : Personnel</b>            | <b>1,264,845</b>   | <b>1,440,081</b> | <b>188,037</b> | <b>13%</b>                 | <b>872,937</b>     | <b>878,937</b>   | <b>124,254</b> | <b>14%</b>                 | <b>51%</b>                                                 |
|            | <b>Current Expense</b>              |                    |                  |                |                            |                    |                  |                |                            |                                                            |
| 61         | Services [5]                        | 312,664            | 332,676          | (3,305)        | -1%                        | 400,328            | 407,953          | 633            | 0%                         |                                                            |
| 62         | Materials and Supplies              | 213,138            | 223,703          | 110,365        | 49%                        | 250,478            | 352,742          | 44,863         | 13%                        |                                                            |
|            | <b>Total : Current Expense</b>      | <b>525,802</b>     | <b>556,379</b>   | <b>107,060</b> | <b>19%</b>                 | <b>650,806</b>     | <b>760,695</b>   | <b>45,496</b>  | <b>6%</b>                  |                                                            |
|            | <b>Capital</b>                      |                    |                  |                |                            |                    |                  |                |                            |                                                            |
| 71         | Capital Outlay                      | 516,192            | 532,317          | 502,583        | 94%                        | 240,346            | 1,047,778        | 111,890        | 11%                        |                                                            |
|            | <b>Total : Capital</b>              | <b>516,192</b>     | <b>532,317</b>   | <b>502,583</b> | <b>94%</b>                 | <b>240,346</b>     | <b>1,047,778</b> | <b>111,890</b> | <b>11%</b>                 |                                                            |
|            | <b>Grand Total : Expense</b>        | <b>2,306,839</b>   | <b>2,528,777</b> | <b>797,680</b> | <b>32%</b>                 | <b>1,764,089</b>   | <b>2,687,410</b> | <b>281,640</b> | <b>10%</b>                 |                                                            |

[1] Includes revenue from Sarasota County school district

[2] Includes capital funding from Sarasota County school district

[3] Includes grant revenue

[4] Includes interest and dividends revenue

[5] Includes travel, postage, printing, lease, insurance, contracted services (including DE), and professional fees



## ACCEPTANCE OF GIFTS AND GRANTS

It is respectfully requested the District Board of Trustees of State College of Florida, Manatee-Sarasota accept and approve the following gifts and grants.

### September 2022

| <u>DONOR/GRANTOR</u>                          | <u>AMOUNT</u>    | <u>DESCRIPTION</u>   |
|-----------------------------------------------|------------------|----------------------|
| <b><u>Gifts:</u></b>                          |                  |                      |
| No gifts received                             |                  |                      |
| <b><u>Grants:</u></b>                         |                  |                      |
| United States Department of Education         |                  |                      |
| September YTD Revenue                         | 660,150          |                      |
| August YTD Revenue                            | 660,150          |                      |
| Change for Month of September                 | -                | Pell Grant 2021-2022 |
| September YTD Revenue                         | 4,591,934        |                      |
| August YTD Revenue                            | -                |                      |
| Change for Month of September                 | 4,591,934        | Pell Grant 2022-2023 |
| <b>Total Received - Gifts</b>                 | -                |                      |
| <b>Total Received (Returned) - Pell Grant</b> | <b>4,591,934</b> |                      |

**OFFICE OF THE VICE PRESIDENT OF  
FINANCE AND ADMINISTRATIVE SERVICES**

***Julie Martin Jakway, Vice President***

**TO:** State College of Florida, Manatee – Sarasota  
District Board of Trustees

**FROM:** Julie Martin Jakway  
Vice President of Finance and Administrative Services

**SUBJECT:** *Monthly Financial Report – October 2022*

**Two Year Programs**

The report for Two Year Programs presents the Budget and Year-To-Date Revenue and Expense for this fiscal year and last fiscal year as of October 31, 2022.

Student Fees revenue for the current year is 5% less than the same as the same period last year. This decrease is the result of lower overall student enrollments and timing differences related to student fee billings. Other Student Fees revenue decreased by 3% over Other Student Fees reported through October of last year. Support from Local Government decreased by 3% over Support from Local Government through October of last year. State Support increased by 13% over State Support through October of last year due to increased appropriations for the current fiscal year.

In the category of Expenses, overall Personnel costs are 6% higher as compared to last October, a result of staff raises effective July 1. Services expense increased 5% and Materials and Supplies expense increased 28% compared to October of last year. Materials and Supplies increase is due to the purchase of specialized software. Other Current Charges decreased 15% compared to the same category through October of last year. This drop is due to fewer fee waivers as a result of decreased enrollment. Capital Outlay in October was \$29,470 compared to \$101,397 last October, which included the purchase of new passenger and cargo vans.

With this fiscal year 33% complete, personnel costs are at 23% of the amount budgeted for the current year, less than the three-year average of 24% for this time of year. Current expenses represent 26% of the amount budgeted equal to the three-year average of 26% this time of year.

***In summary, with the year 33% complete:***

- Year-To-Date Actual Revenue is 40% of the Adjusted Budget, less than the three-year average of 43% for this time of year.
- Year-To-Date Actual Expense is 24% of the Adjusted Budget, equal to the three-year average for this time of year.
- Revenues are greater and expenses are less than what would be expected as a percentage of budget basis.

**Baccalaureate Programs**

Total Revenue for Baccalaureate Programs consists of Student Fees, Other Student Fees, and Other Revenue. Total Revenue as of October 31, 2022, totaled \$831,089, compared to the three-year average of \$905,364. Student Fees revenue is \$739,124 and Other Student Fees is \$69,806, compared to the three-year average of \$820,002 and \$80,456, respectively, for this time of year. Other Revenue is \$22,159 compared to the three-year average of \$4,906 for this time of year.

Total Expense for Baccalaureate Programs consists of Personnel, Current and Capital Outlay expenses. Total Expense is \$330,668, with Personnel totaling \$306,921, Current Expense totaling \$26,678 and Capital Outlay totaling \$(2,931) compared to the three-year average of \$276,945, \$264,298, \$12,647, and \$0 respectively, for this time of year.

On a percentage basis, Total Revenue is 52% of that budgeted compared to the three-year average of 55% for this time of year. Total Expense is 21% of that budgeted compared to the three-year average of 17% for this time of year.

### **Collegiate School – Bradenton Campus**

Total Revenue for Collegiate School – Bradenton Campus consists of Support from Local Government, State Support, Federal Support, and Other Revenue. Total Revenue as of October 31, 2022, totaled \$1,322,821 compared to the three-year average of \$1,206,596. Support from Local Government is \$1,238,529 compared to the three-year average of \$1,108,926 for this time of year. State Support is \$89,270 compared to the three-year average of \$82,485 for this time of year. Federal Support is (\$27,204) compared to the three-year average of \$5,964 for this time of year, due to accruals of grant receivables at the prior year end. Other Revenue is \$22,226 compared to the three-year average of \$9,222 for this time of year. This increase is driven by the rise in interest rates in the current fiscal year.

Total Expense for Collegiate School – Bradenton Campus consists of Personnel, Current and Capital Outlay expenses. Total Expense is \$1,098,136, with Personnel totaling \$673,564, Current Expense totaling \$312,949 and Capital Outlay expenses totaling \$111,623 during the period. These figures compare to the three-year averages of \$1,014,799, \$530,107, \$366,578, and \$118,114, respectively, for this time of year.

On a percentage basis, Total Revenue is 30% of that budgeted, equal to the three-year average for this time of year. Likewise, total Expense is 23% of that budgeted, equal to the three-year average for this time of year.

### **Collegiate School – Venice Campus**

Total Revenue for Collegiate School – Venice Campus consists of Support from Local Government, State Support, Other Revenue, and Transfers from Other Funds. Total Revenue as of October 31, 2022, was \$513,234 compared to \$538,821 during the same period last year. Through October 31, 2022, Support from Local Government is \$490,855, State Support is \$17,269, and Other Revenue is \$5,110. Last year's figures were \$493,887, \$8,200, and \$1,705 respectively.

Total Expense for Collegiate School – Venice Campus consists of Personnel, Current and Capital Outlay expenses. Total Expense are \$928,988, with Personnel totaling \$294,964 and Current Expense totaling \$130,991. Capital Outlay expenses totaled \$503,033 during the period, largely a result of moving portable classroom buildings from the Bradenton to the Venice campus. These figures compare to \$384,620, \$189,922, \$59,119 and \$135,579, respectively, during the same period last year.

On a percentage basis, Total Revenue is 27% of that budgeted, prior year Total Revenue was 34% for this time of year. Total Expense is 37% of that budgeted, prior year was 14% for this time of year.

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2022-23 vs. FY 2021-22  
Lower Level Programs - Fund 11000

| AC Type Description                    | October 31, 2022  |                   |                   |                            | October 31, 2021  |                   |                   |                            | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |
|----------------------------------------|-------------------|-------------------|-------------------|----------------------------|-------------------|-------------------|-------------------|----------------------------|---------------------------------------------------|
|                                        | Orig Budget       | Adj Budget        | YTD Actual        | YTD Actual /<br>Adj Budget | Orig Budget       | Adj Budget        | YTD Actual        | YTD Actual /<br>Adj Budget |                                                   |
| <b>Revenue</b>                         |                   |                   |                   |                            |                   |                   |                   |                            |                                                   |
| 41 Student Fees                        | 13,334,618        | 13,334,618        | 8,328,178         | 62%                        | 14,900,550        | 14,900,550        | 8,741,144         | 59%                        | -5%                                               |
| 42 Other Student Fees                  | 3,039,243         | 3,039,243         | 1,581,063         | 52%                        | 2,800,718         | 2,800,718         | 1,632,144         | 58%                        | -3%                                               |
| 43 Support From Local Government [1]   | 1,789,423         | 1,789,423         | 1,116,122         | 62%                        | 1,879,686         | 1,879,686         | 1,154,487         | 61%                        | -3%                                               |
| 44 State Support                       | 32,334,055        | 32,334,055        | 8,507,161         | 26%                        | 26,325,874        | 26,325,874        | 7,529,097         | 29%                        | 13%                                               |
| 45 Federal Support                     | 0                 | 0                 | 6,352             |                            | 3,900,000         | 3,900,000         | 982,147           |                            |                                                   |
| 46 Gifts, Private Grants & Contracts   | 0                 | 0                 | 510,000           |                            | 0                 | 0                 | 0                 |                            |                                                   |
| 47 Sales and Services Department       | 555,362           | 556,862           | 389,913           | 70%                        | 456,972           | 456,972           | 175,442           | 38%                        |                                                   |
| 49 Other Revenue [2]                   | 141,817           | 141,817           | 117,305           | 83%                        | 110,455           | 110,455           | 55,185            | 50%                        |                                                   |
| 4A Non-Revenue Receipts [3]            | 298,548           | 298,548           | (3)               | 0%                         | 1,255,548         | 1,257,048         | 29,526            | 2%                         | -100%                                             |
| <b>Total : Revenue</b>                 | <b>51,493,066</b> | <b>51,494,566</b> | <b>20,556,091</b> | <b>40%</b>                 | <b>51,629,803</b> | <b>51,631,303</b> | <b>20,299,173</b> | <b>39%</b>                 | <b>1%</b>                                         |
| <b>Grand Total : Revenue</b>           | <b>51,493,066</b> | <b>51,494,566</b> | <b>20,556,091</b> | <b>40%</b>                 | <b>51,629,803</b> | <b>51,631,303</b> | <b>20,299,173</b> | <b>39%</b>                 | <b>1%</b>                                         |
| <b>Expense</b>                         |                   |                   |                   |                            |                   |                   |                   |                            |                                                   |
| <b>Personnel</b>                       |                   |                   |                   |                            |                   |                   |                   |                            |                                                   |
| 51 Salaries-Full Time & Perm Part Time | 23,727,397        | 23,729,247        | 6,098,548         | 26%                        | 24,527,543        | 24,529,393        | 5,659,087         | 23%                        | 8%                                                |
| 52 Other Personnel Exp P/T (Non-Perm)  | 3,743,109         | 3,748,359         | 772,076           | 21%                        | 3,809,109         | 3,812,609         | 767,882           | 20%                        | 1%                                                |
| 53 Personnel Benefits                  | 12,357,008        | 12,357,008        | 2,251,759         | 18%                        | 11,556,591        | 11,556,591        | 2,180,972         | 19%                        | 3%                                                |
| <b>Total : Personnel</b>               | <b>39,827,514</b> | <b>39,834,614</b> | <b>9,122,383</b>  | <b>23%</b>                 | <b>39,893,243</b> | <b>39,898,593</b> | <b>8,607,941</b>  | <b>22%</b>                 | <b>6%</b>                                         |
| <b>Current Expense</b>                 |                   |                   |                   |                            |                   |                   |                   |                            |                                                   |
| 61 Services [4]                        | 10,182,279        | 10,227,498        | 3,309,482         | 32%                        | 10,251,215        | 10,170,527        | 3,150,730         | 31%                        | 5%                                                |
| 62 Materials and Supplies              | 3,689,740         | 3,735,505         | 1,152,867         | 31%                        | 3,776,456         | 3,769,237         | 900,318           | 24%                        | 28%                                               |
| 63 Other Current Charges [5]           | 4,472,369         | 4,428,828         | 385,307           | 9%                         | 3,012,667         | 2,993,996         | 455,863           | 15%                        | -15%                                              |
| <b>Total : Current Expense</b>         | <b>18,344,388</b> | <b>18,391,831</b> | <b>4,847,656</b>  | <b>26%</b>                 | <b>17,040,338</b> | <b>16,933,760</b> | <b>4,506,912</b>  | <b>27%</b>                 | <b>8%</b>                                         |
| <b>Capital</b>                         |                   |                   |                   |                            |                   |                   |                   |                            |                                                   |
| 71 Capital Outlay                      | 1,029,246         | 995,146           | 29,470            | 3%                         | 26,845            | 129,573           | 101,397           | 78%                        | -71%                                              |
| <b>Total : Capital</b>                 | <b>1,029,246</b>  | <b>995,146</b>    | <b>29,470</b>     | <b>3%</b>                  | <b>26,845</b>     | <b>129,573</b>    | <b>101,397</b>    | <b>78%</b>                 | <b>-71%</b>                                       |
| <b>Grand Total : Expense</b>           | <b>59,201,148</b> | <b>59,221,591</b> | <b>13,999,509</b> | <b>24%</b>                 | <b>56,960,426</b> | <b>56,961,926</b> | <b>13,216,250</b> | <b>23%</b>                 | <b>6%</b>                                         |

[1] Dual enrollment revenue  
[2] Includes interest and dividends, fines and penalties, bad debt recoveries and miscellaneous revenue  
[3] Includes non-mandatory transfers in, proceeds from fixed asset sales, over and short, lost revenue recovery from CARES  
[4] Includes travel, postage, phone, printing, repairs, service agreements, utilities, advertising, temp svcs, consultants and professional fees, and contractors  
[5] Includes central store, scholarships, fee waivers, bad debt expense, unemployment comp and uninsured losses

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2022-23 vs. FY 2021-22  
Upper Level Programs - Fund 12000

| AC<br>Type Description                 | October 31, 2022                      |                  |                                       |             | October 31, 2021                      |                  |                                       |            | Percent<br>YTD Actual /<br>Adj Budget | Percent<br>YTD Actual /<br>Adj Budget | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |
|----------------------------------------|---------------------------------------|------------------|---------------------------------------|-------------|---------------------------------------|------------------|---------------------------------------|------------|---------------------------------------|---------------------------------------|---------------------------------------------------|
|                                        | Orig Budget                           | Adj Budget       | YTD Actual                            | Adj Budget  | Orig Budget                           | Adj Budget       | YTD Actual                            | Adj Budget |                                       |                                       |                                                   |
|                                        | Percent<br>YTD Actual /<br>Adj Budget |                  | Percent<br>YTD Actual /<br>Adj Budget |             | Percent<br>YTD Actual /<br>Adj Budget |                  | Percent<br>YTD Actual /<br>Adj Budget |            |                                       |                                       |                                                   |
| <b>Revenue</b>                         |                                       |                  |                                       |             |                                       |                  |                                       |            |                                       |                                       |                                                   |
| 41 Student Fees                        | 1,283,737                             | 1,283,737        | 739,124                               | 58%         | 1,368,210                             | 1,368,210        | 817,309                               | 60%        |                                       | -10%                                  |                                                   |
| 42 Other Student Fees                  | 123,689                               | 123,689          | 69,806                                | 56%         | 126,173                               | 126,173          | 75,017                                | 59%        |                                       | -7%                                   |                                                   |
| 44 State Support                       | 178,164                               | 178,164          | 0                                     | 0%          | 178,164                               | 178,164          | 0                                     | 0%         |                                       | 0%                                    |                                                   |
| 49 Other Revenue [1]                   | 3,767                                 | 3,767            | 22,159                                |             | 2,897                                 | 2,897            | 913                                   | 32%        |                                       | 32%                                   |                                                   |
| <b>Total : Revenue</b>                 | <b>1,589,357</b>                      | <b>1,589,357</b> | <b>831,089</b>                        | <b>52%</b>  | <b>1,675,444</b>                      | <b>1,675,444</b> | <b>893,239</b>                        | <b>53%</b> |                                       | <b>-7%</b>                            |                                                   |
| <b>Grand Total : Revenue</b>           | <b>1,589,357</b>                      | <b>1,589,357</b> | <b>831,089</b>                        | <b>52%</b>  | <b>1,675,444</b>                      | <b>1,675,444</b> | <b>893,239</b>                        | <b>53%</b> |                                       | <b>-7%</b>                            |                                                   |
| <b>Expense</b>                         |                                       |                  |                                       |             |                                       |                  |                                       |            |                                       |                                       |                                                   |
| <b>Personnel</b>                       |                                       |                  |                                       |             |                                       |                  |                                       |            |                                       |                                       |                                                   |
| 51 Salaries-Full Time & Perm Part Time | 728,407                               | 728,407          | 129,117                               | 18%         | 826,011                               | 826,011          | 78,998                                | 10%        |                                       | 63%                                   |                                                   |
| 52 Other Personnel Exp P/T (Non-Perm)  | 367,000                               | 367,000          | 141,769                               | 39%         | 367,000                               | 367,000          | 115,183                               | 31%        |                                       | 23%                                   |                                                   |
| 53 Personnel Benefits                  | 275,679                               | 275,679          | 36,035                                | 13%         | 305,502                               | 305,502          | 22,407                                | 7%         |                                       | 61%                                   |                                                   |
| <b>Total : Personnel</b>               | <b>1,371,086</b>                      | <b>1,371,086</b> | <b>306,921</b>                        | <b>22%</b>  | <b>1,498,513</b>                      | <b>1,498,513</b> | <b>216,587</b>                        | <b>14%</b> |                                       | <b>42%</b>                            |                                                   |
| <b>Current Expense</b>                 |                                       |                  |                                       |             |                                       |                  |                                       |            |                                       |                                       |                                                   |
| 61 Services [2]                        | 25,070                                | 25,070           | 4,100                                 | 16%         | 30,650                                | 30,650           | 3,399                                 | 11%        |                                       | 21%                                   |                                                   |
| 62 Materials and Supplies              | 77,765                                | 83,627           | 1,923                                 | 2%          | 83,545                                | 83,545           | 3,051                                 | 4%         |                                       | 4%                                    |                                                   |
| 63 Other Current Charges [3]           | 115,601                               | 115,601          | 20,656                                | 18%         | 62,736                                | 62,736           | 15,009                                | 24%        |                                       | 38%                                   |                                                   |
| <b>Total : Current Expense</b>         | <b>218,436</b>                        | <b>224,298</b>   | <b>26,678</b>                         | <b>12%</b>  | <b>176,931</b>                        | <b>176,931</b>   | <b>21,459</b>                         | <b>12%</b> |                                       | <b>24%</b>                            |                                                   |
| <b>Capital</b>                         |                                       |                  |                                       |             |                                       |                  |                                       |            |                                       |                                       |                                                   |
| 71 Capital Outlay                      | 2,931                                 | (2,931)          | (2,931)                               | 100%        | 0                                     | 0                | 0                                     | 0          |                                       |                                       |                                                   |
| <b>Total : Capital</b>                 | <b>2,931</b>                          | <b>(2,931)</b>   | <b>(2,931)</b>                        | <b>100%</b> | <b>0</b>                              | <b>0</b>         | <b>0</b>                              | <b>0</b>   |                                       |                                       |                                                   |
| <b>Grand Total : Expense</b>           | <b>1,592,453</b>                      | <b>1,592,453</b> | <b>330,668</b>                        | <b>21%</b>  | <b>1,675,444</b>                      | <b>1,675,444</b> | <b>238,046</b>                        | <b>14%</b> |                                       | <b>39%</b>                            |                                                   |

[1] Includes interest and dividends, fines and penalties, bad debt recoveries and miscellaneous revenue  
[2] Includes travel, postage, phone, printing, repairs, service agreements, utilities, advertising, temp svcs, consultants and professional fees, and contractors  
[3] Includes central store, scholarships, fee waivers and bad debt expense

**BUDGET AMENDMENT REQUEST  
STATE COLLEGE OF FLORIDA, MANATEE - SARASOTA**

**RESOLUTION NUMBER: Ten (10)  
AMENDMENT NUMBER: Ten (10)**

**FISCAL YEAR: 2022-23  
October 2022**

FUND NAME: CURRENT UNRESTRICTED

FUND NUMBER: 11000

| CATEGORY                  | PRESENT BUDGET | INCREASE   | DECREASE   | REVISED BUDGET |
|---------------------------|----------------|------------|------------|----------------|
| Beginning Fund Balance    | \$ 11,417,698  | \$         | \$         | \$ 11,417,698  |
| REVENUE                   | 51,494,566     |            |            | 51,494,566     |
| TOTAL TO BE ACCOUNTED FOR | \$ 62,912,264  | \$ 0       | \$ 0       | \$ 62,912,264  |
| SALARIES                  | \$ 39,834,614  | \$         | \$         | \$ 39,834,614  |
| CURRENT EXPENSE           | 18,356,131     | 35,700 <a> |            | 18,391,831     |
| CAPITAL OUTLAY            | 1,030,846      |            | 35,700 <b> | 995,146        |
| ENDING FUND BALANCE       | 3,690,673      |            |            | 3,690,673      |
| TOTAL ACCOUNTED FOR       | \$ 62,912,264  | \$ 35,700  | \$ 35,700  | \$ 62,912,264  |

JUSTIFICATION:

<a> The \$37,500 increase in Current Expense is due to:

Purchase of 50 student laptops to provide needed support to students post hurricane (funded with support from the SCF Foundation)

|    |               |
|----|---------------|
| \$ | 37,500        |
| \$ | <u>37,500</u> |

<b> The \$37,500 decrease in Capital Outlay Expense is due to:

Purchase of 50 student laptops to provide needed support to students post hurricane (funded with support from the SCF Foundation)

|    |                 |
|----|-----------------|
| \$ | (37,500)        |
| \$ | <u>(37,500)</u> |

**BUDGET AMENDMENT REQUEST  
STATE COLLEGE OF FLORIDA, MANATEE - SARASOTA**

RESOLUTION NUMBER: Eleven (11)  
AMENDMENT NUMBER: Eleven (11)

FISCAL YEAR: 2022-23  
October 2022

FUND NAME: Upper Division Fund

FUND NUMBER: 12000

| CATEGORY                  | PRESENT BUDGET      | INCREASE        | DECREASE        | REVISED BUDGET      |
|---------------------------|---------------------|-----------------|-----------------|---------------------|
| Beginning Fund Balance    | \$ 2,155,230        | \$              | \$              | \$ 2,155,230        |
| REVENUES                  | 1,589,357           |                 |                 | 1,589,357           |
| TOTAL TO BE ACCOUNTED FOR | <u>\$ 3,744,587</u> | <u>\$ 0</u>     | <u>\$ 0</u>     | <u>\$ 3,744,587</u> |
| SALARIES                  | \$ 1,371,086        | \$              | \$              | \$ 1,371,086        |
| CURRENT EXPENSES          | 218,436             | 5,862 <a>       |                 | 224,298             |
| CAPITAL OUTLAY            | 2,931               |                 | 5,862 <b>       | (2,931)             |
| ENDING FUND BALANCE       | <u>2,152,134</u>    |                 |                 | <u>2,152,134</u>    |
| TOTAL ACCOUNTED FOR       | <u>\$ 3,744,587</u> | <u>\$ 5,862</u> | <u>\$ 5,862</u> | <u>\$ 3,744,587</u> |

JUSTIFICATION:

<a> The \$5,862 increase in Current Expenses is due to:  
Purchase BSN program supplies

|    |              |
|----|--------------|
| \$ | 5,862        |
| \$ | <u>5,862</u> |

<b> The \$5,862 decrease in Capital Outlay is due to:  
Purchase BSN program supplies

|    |                |
|----|----------------|
| \$ | (5,862)        |
| \$ | <u>(5,862)</u> |



**BUDGET AMENDMENT REQUEST  
STATE COLLEGE OF FLORIDA, MANATEE - SARASOTA**

RESOLUTION NUMBER: Twelve (12)  
AMENDMENT NUMBER: Twelve (12)

FISCAL YEAR: 2022-23  
October 2022

FUND NAME: GENERAL RESTRICTED

FUND NUMBER: TWO

| CATEGORY                  | PRESENT BUDGET | INCREASE     | DECREASE   | REVISED BUDGET |
|---------------------------|----------------|--------------|------------|----------------|
| Beginning Fund Balance    | \$ 1,637,477   | \$           | \$         | \$ 1,637,477   |
| REVENUES                  | 11,851,304     | 744,121 <a>  |            | 12,595,425     |
| TOTAL TO BE ACCOUNTED FOR | \$ 13,488,781  | \$ 744,121   | \$ 0       | \$ 14,232,902  |
| SALARIES                  | \$ 3,902,478   | \$ 1,351 <b> | \$         | 3,903,829      |
| CURRENT EXPENSES          | 2,840,140      | 780,628 <c>  |            | 3,620,768      |
| CAPITAL OUTLAY            | 442,070        |              | 37,858 <d> | 404,212        |
| ENDING FUND BALANCE       | 6,304,183      |              |            | 6,304,183      |
| TOTAL ACCOUNTED FOR       | \$ 13,488,871  | \$ 781,979   | \$ 37,858  | \$ 14,232,992  |

JUSTIFICATION:

<a> The \$744,121 increase in Revenues is due to:  
Establish FY2022-23 Perkins grant increase  
Establish Coding Academy Open Door II grant

|    |                |
|----|----------------|
|    | 23,532         |
|    | 720,589        |
| \$ | <u>744,121</u> |

<b> The \$1,351 increase in Salaries Expense is due to:  
Establish FY2022-23 Perkins grant increase

|    |              |
|----|--------------|
|    | 1,351        |
| \$ | <u>1,351</u> |

<c> The \$780,628 increase in Current Expenses is due to:  
Establish FY2022-23 Perkins grant increase  
Establish Coding Academy Open Door II grant  
26 West space remodeling, equipment, and software upgrades

|    |                |
|----|----------------|
|    | 42,889         |
|    | 720,589        |
|    | 17,150         |
| \$ | <u>780,628</u> |

<d> The \$37,858 decrease in Capital Outlay Expense is due to:  
Establish FY2022-23 Perkins grant increase  
26 West space remodeling, equipment, and software upgrades

|    |                 |
|----|-----------------|
|    | (20,708)        |
|    | (17,150)        |
| \$ | <u>(37,858)</u> |

**BUDGET AMENDMENT REQUEST  
STATE COLLEGE OF FLORIDA, MANATEE - SARASOTA**

**RESOLUTION NUMBER: Thirteen (13)  
AMENDMENT NUMBER: Thirteen (13)**

**FISCAL YEAR: 2022-23  
October 2022**

FUND NAME: UNEXPENDED PLANT FUND

FUND NUMBER: SEVEN

| CATEGORY                  | PRESENT       |               |             | REVISED       |
|---------------------------|---------------|---------------|-------------|---------------|
|                           | BUDGET        | INCREASE      | DECREASE    | BUDGET        |
| Beginning Fund Balance    | \$ 17,965,268 | \$            | \$          | \$ 17,965,268 |
| REVENUES                  | 27,603,888    | 9,833,290 <a> |             | 37,437,178    |
| TOTAL TO BE ACCOUNTED FOR | \$ 45,569,156 | \$ 9,833,290  | \$ 0        | \$ 55,402,446 |
| SALARIES                  | \$ 0          | \$            | \$          | 0             |
| CURRENT EXPENSES          | 103,400       | 979,622 <b>   |             | 1,083,022     |
| CAPITAL OUTLAY            | 18,748,155    | 9,697,327 <c> |             | 28,445,482    |
| ENDING FUND BALANCE       | 26,717,601    |               | 843,659 <d> | 25,873,942    |
| TOTAL ACCOUNTED FOR       | \$ 45,569,156 | \$ 10,676,949 | \$ 843,659  | \$ 55,402,446 |

JUSTIFICATION:

<a> The \$9,833,290 increase in Revenues is due to:

Increase PECO for Deferred Building Maintenance program

\$ 9,833,290  
\$ 9,833,290

<b> The \$979,622 net increase in Current Expenses is due to:

Increase PECO for Deferred Building Maintenance program  
Purchase furniture and equipment for Venice Campus Science building  
X-ray machine replacement

\$ 820,378  
167,500  
(8,256)  
\$ 979,622

<c> The \$9,697,327 net increase in Capital Outlay is due to:

Closeout CO&DS for fire alarm system  
SCFCS\_BC Canopy repairs  
Increase PECO for Deferred Building Maintenance program  
Establish CIF for minor maintenance and repair projects  
Purchase furniture and equipment for Venice Campus Science building  
Increase stage lift replacement CIF  
X-ray machine replacement  
Establish hurricane repair fund

\$ (4,080)  
17,190  
9,012,911  
50,000  
(167,500)  
49,510  
239,295  
500,000  
\$ 9,697,326

<d> The \$843,659 net decrease in Ending Fund Balance is due to:

Closeout CO&DS for fire alarm system  
SCFCS\_BC Canopy repairs  
Establish CIF for minor maintenance and repair projects  
Increase stage lift replacement CIF  
X-ray machine replacement  
Establish hurricane repair fund

\$ 4,080  
(17,190)  
(50,000)  
(49,510)  
(231,039)  
(500,000)  
\$ (843,659)

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2022-23 vs. FY 2021-22  
Collegiate School - Bradenton Campus

| AC Type | Description                         | October 31, 2022 |                  |                  |                            | October 31, 2021 |                  |                  |            | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |
|---------|-------------------------------------|------------------|------------------|------------------|----------------------------|------------------|------------------|------------------|------------|---------------------------------------------------|
|         |                                     | Orig Budget      | Adj Budget       | YTD Actual       | YTD Actual /<br>Adj Budget | Percent          | Orig Budget      | Adj Budget       | YTD Actual |                                                   |
|         | <b>Revenue</b>                      |                  |                  |                  |                            |                  |                  |                  |            |                                                   |
| 43      | Support From Local Government [1]   | 3,938,551        | 3,938,551        | 1,238,529        | 31%                        | 3,773,276        | 3,971,889        | 1,055,813        | 27%        | 17%                                               |
| 44      | State Support [2]                   | 40               | 40               | 89,270           |                            | 271,540          | 271,540          | 69,176           |            | 29%                                               |
| 45      | Federal Support [3]                 | 27,268           | 365,308          | (27,204)         | -7%                        | 11,268           | 11,268           | 18,291           |            |                                                   |
| 49      | Other Revenue [4]                   | 79,430           | 79,430           | 22,226           | 28%                        | 79,430           | 79,430           | 6,836            |            |                                                   |
|         | <b>Total : Revenue</b>              | <b>4,045,289</b> | <b>4,383,329</b> | <b>1,322,821</b> | <b>30%</b>                 | <b>4,135,514</b> | <b>4,334,127</b> | <b>1,150,116</b> | <b>27%</b> | <b>15%</b>                                        |
|         | <b>Grand Total : Revenue</b>        | <b>4,045,289</b> | <b>4,383,329</b> | <b>1,322,821</b> | <b>30%</b>                 | <b>4,135,514</b> | <b>4,334,127</b> | <b>1,150,116</b> | <b>27%</b> | <b>15%</b>                                        |
|         | <b>Expense</b>                      |                  |                  |                  |                            |                  |                  |                  |            |                                                   |
|         | <b>Personnel</b>                    |                  |                  |                  |                            |                  |                  |                  |            |                                                   |
| 51      | Salaries-Full Time & Perm Part Time | 1,834,689        | 2,104,123        | 492,105          | 23%                        | 1,672,826        | 1,672,826        | 402,208          | 24%        | 22%                                               |
| 52      | Other Personnel Exp P/T (Non-Perm)  | 59,520           | 75,520           | 7,482            | 10%                        | 74,520           | 74,520           | 21,631           | 29%        | -65%                                              |
| 53      | Personnel Benefits                  | 732,988          | 732,988          | 173,978          | 24%                        | 752,885          | 752,885          | 147,816          | 20%        | 18%                                               |
|         | <b>Total : Personnel</b>            | <b>2,627,197</b> | <b>2,912,631</b> | <b>673,564</b>   | <b>23%</b>                 | <b>2,500,231</b> | <b>2,500,231</b> | <b>571,655</b>   | <b>23%</b> | <b>18%</b>                                        |
|         | <b>Current Expense</b>              |                  |                  |                  |                            |                  |                  |                  |            |                                                   |
| 61      | Services [5]                        | 1,082,540        | 1,123,541        | 165,406          | 15%                        | 1,113,477        | 1,130,977        | 156,589          | 14%        | 6%                                                |
| 62      | Materials and Supplies              | 269,155          | 280,760          | 147,543          | 53%                        | 367,342          | 332,242          | 170,448          | 51%        | -13%                                              |
| 63      | Other Current Charges               | 0                | 115,016          | 0                |                            |                  |                  |                  |            |                                                   |
|         | <b>Total : Current Expense</b>      | <b>1,351,695</b> | <b>1,519,317</b> | <b>312,949</b>   | <b>21%</b>                 | <b>1,480,819</b> | <b>1,463,219</b> | <b>327,036</b>   | <b>22%</b> | <b>-4%</b>                                        |
|         | <b>Capital</b>                      |                  |                  |                  |                            |                  |                  |                  |            |                                                   |
| 71      | Capital Outlay                      | 274,508          | 303,892          | 111,623          | 37%                        | 292,241          | 508,454          | 280,857          | 55%        | 55%                                               |
|         | <b>Total : Capital</b>              | <b>274,508</b>   | <b>303,892</b>   | <b>111,623</b>   | <b>37%</b>                 | <b>292,241</b>   | <b>508,454</b>   | <b>280,857</b>   | <b>55%</b> | <b>55%</b>                                        |
|         | <b>Grand Total : Expense</b>        | <b>4,253,400</b> | <b>4,735,840</b> | <b>1,098,136</b> | <b>23%</b>                 | <b>4,273,290</b> | <b>4,471,903</b> | <b>1,179,549</b> | <b>26%</b> | <b>-7%</b>                                        |

[1] Includes revenue from Manatee County school district  
 [2] Includes capital funding from Manatee County school district  
 [3] Includes grant revenue  
 [4] Includes interest and dividend, teacher supply funds and Best & Brightest Scholarships awarded by Manatee County school board.  
 [5] Includes travel, postage, printing, lease, insurance, contracted services (including DE), and professional fees  
 [6] Includes central store, scholarships, debt interest, bad debt expense, unemployment comp., uninsured losses

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2022-23 vs. FY 2021-22  
Collegiate School - Venice Campus

| AC<br>Type Description                 | October 31, 2022 |                  |                |                            | October 31, 2021 |                  |                |                            | Percent<br>YTD Actual /<br>Adj Budget | Percent<br>YTD Actual /<br>Adj Budget | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |
|----------------------------------------|------------------|------------------|----------------|----------------------------|------------------|------------------|----------------|----------------------------|---------------------------------------|---------------------------------------|---------------------------------------------------|
|                                        | Orig Budget      | Adj Budget       | YTD Actual     | YTD Actual /<br>Adj Budget | Orig Budget      | Adj Budget       | YTD Actual     | YTD Actual /<br>Adj Budget |                                       |                                       |                                                   |
| <b>Revenue</b>                         |                  |                  |                |                            |                  |                  |                |                            |                                       |                                       |                                                   |
| 43 Support From Local Government [1]   | 1,661,312        | 1,661,312        | 490,855        | 30%                        | 1,408,550        | 1,408,550        | 493,887        | 35%                        | -1%                                   |                                       |                                                   |
| 44 State Support [2]                   | 0                | 0                | 17,269         |                            | 0                | 0                | 8,200          |                            |                                       |                                       |                                                   |
| 45 Federal Support [3]                 | 15,000           | 210,558          | 1              | 0%                         | 128,674          | 180,125          | 35,029         | 19%                        | -100%                                 |                                       |                                                   |
| 49 Other Revenue [4]                   | 1,817            | 1,817            | 5,110          |                            | 0                | 0                | 1,705          |                            |                                       |                                       |                                                   |
| 4A Non-Revenue Receipts                | 3,274            | 3,274            | 0              | 0%                         | 0                | 0                | 0              |                            | -5%                                   |                                       |                                                   |
| <b>Total : Revenue</b>                 | <b>1,681,403</b> | <b>1,876,961</b> | <b>513,234</b> | <b>27%</b>                 | <b>1,537,224</b> | <b>1,588,675</b> | <b>538,821</b> | <b>34%</b>                 | <b>-5%</b>                            |                                       |                                                   |
| <b>Grand Total : Revenue</b>           | <b>1,681,403</b> | <b>1,876,961</b> | <b>513,234</b> | <b>27%</b>                 | <b>1,537,224</b> | <b>1,588,675</b> | <b>538,821</b> | <b>34%</b>                 | <b>-5%</b>                            |                                       |                                                   |
| <b>Expense</b>                         |                  |                  |                |                            |                  |                  |                |                            |                                       |                                       |                                                   |
| <b>Personnel</b>                       |                  |                  |                |                            |                  |                  |                |                            |                                       |                                       |                                                   |
| 51 Salaries-Full Time & Perm Part Time | 890,246          | 1,014,444        | 214,243        | 21%                        | 620,775          | 620,775          | 135,998        | 22%                        | 58%                                   |                                       |                                                   |
| 52 Other Personnel Exp P/T (Non-Perm)  | 25,000           | 37,960           | 3,341          | 9%                         | 6,000            | 12,000           | 4,924          | 41%                        | -32%                                  |                                       |                                                   |
| 53 Personnel Benefits                  | 349,599          | 387,677          | 77,380         | 20%                        | 246,162          | 246,162          | 49,000         | 20%                        | 58%                                   |                                       |                                                   |
| <b>Total : Personnel</b>               | <b>1,264,845</b> | <b>1,440,081</b> | <b>294,964</b> | <b>20%</b>                 | <b>872,937</b>   | <b>878,937</b>   | <b>189,922</b> | <b>22%</b>                 | <b>55%</b>                            |                                       |                                                   |
| <b>Current Expense</b>                 |                  |                  |                |                            |                  |                  |                |                            |                                       |                                       |                                                   |
| 61 Services [5]                        | 312,664          | 332,676          | 12,943         | 4%                         | 400,328          | 407,953          | 3,642          | 1%                         |                                       |                                       |                                                   |
| 62 Materials and Supplies              | 213,138          | 223,703          | 118,048        | 53%                        | 250,478          | 352,742          | 55,477         | 16%                        |                                       |                                       |                                                   |
| <b>Total : Current Expense</b>         | <b>525,802</b>   | <b>556,379</b>   | <b>130,991</b> | <b>24%</b>                 | <b>650,806</b>   | <b>760,695</b>   | <b>59,119</b>  | <b>8%</b>                  |                                       |                                       |                                                   |
| <b>Capital</b>                         |                  |                  |                |                            |                  |                  |                |                            |                                       |                                       |                                                   |
| 71 Capital Outlay                      | 516,192          | 532,317          | 503,033        | 94%                        | 240,346          | 1,047,778        | 135,579        | 13%                        |                                       |                                       |                                                   |
| <b>Total : Capital</b>                 | <b>516,192</b>   | <b>532,317</b>   | <b>503,033</b> | <b>94%</b>                 | <b>240,346</b>   | <b>1,047,778</b> | <b>135,579</b> | <b>13%</b>                 |                                       |                                       |                                                   |
| <b>Grand Total : Expense</b>           | <b>2,306,839</b> | <b>2,528,777</b> | <b>928,988</b> | <b>37%</b>                 | <b>1,764,089</b> | <b>2,687,410</b> | <b>384,620</b> | <b>14%</b>                 |                                       |                                       |                                                   |

- [1] Includes revenue from Sarasota County school district
- [2] Includes capital funding from Sarasota County school district
- [3] Includes grant revenue
- [4] Includes interest and dividends revenue
- [5] Includes travel, postage, printing, lease, insurance, contracted services (including DE), and professional fees

## ACCEPTANCE OF GIFTS AND GRANTS

It is respectfully requested the District Board of Trustees of State College of Florida, Manatee-Sarasota accept and approve the following gifts and grants.

### October 2022

| <u>DONOR/GRANTOR</u>                          | <u>AMOUNT</u>  | <u>DESCRIPTION</u>   |
|-----------------------------------------------|----------------|----------------------|
| <b><u>Gifts:</u></b>                          |                |                      |
| No gifts received                             |                |                      |
| <b><u>Grants:</u></b>                         |                |                      |
| United States Department of Education         |                |                      |
| October YTD Revenue                           | 648,538        |                      |
| September YTD Revenue                         | 660,150        |                      |
| Change for Month of October                   | (11,612)       | Pell Grant 2021-2022 |
| October YTD Revenue                           | 5,060,963      |                      |
| September YTD Revenue                         | 4,591,934      |                      |
| Change for Month of October                   | 469,029        | Pell Grant 2022-2023 |
| <b>Total Received - Gifts</b>                 | -              |                      |
| <b>Total Received (Returned) - Pell Grant</b> | <b>457,417</b> |                      |

## PROPERTY DISPOSAL

(Complete and route to Vice President, Finance & Administrative Services)



Proposed by Nathan Wellman  
Name

Date 11/16/2022

Manager, Business Operations  
Title

| DESCRIPTION OF ITEM         | DECAL  | PURCHASE PRICE | PURCHASE DATE | REASON FOR DISPOSAL | METHOD OF DISPOSAL |
|-----------------------------|--------|----------------|---------------|---------------------|--------------------|
| Storage Rack                | 023635 | 1429.8900      | 3/10/2002     | Obsolete            | E-Scrap            |
| MediaLink Switcher          | 024222 | 1752.8300      | 4/22/2003     | Obsolete            | E-Scrap            |
| Mediatech Lectern           | 024252 | 2039.8000      | 4/22/2003     | Obsolete            | GovDeals           |
| Mediatech Lectern           | 024269 | 1951.8400      | 4/22/2003     | Obsolete            | GovDeals           |
| Extron Switcher             | 026094 | 3652.4400      | 8/14/2005     | Obsolete            | E-Scrap            |
| Extron Switcher             | 026467 | 1091.4600      | 5/2/2006      | Obsolete            | E-Scrap            |
| Hitachi Projector           | 026648 | 2431.9200      | 6/29/2007     | Obsolete            | E-Scrap            |
| Medialink Switcher          | 026883 | 1978.5500      | 5/24/2007     | Obsolete            | E-Scrap            |
| Smart Sympodium             | 027332 | 1878.2100      | 4/14/2008     | Obsolete            | GovDeals           |
| MediaTech Lectern           | 027333 | 2303.8000      | 4/14/2008     | Obsolete            | GovDeals           |
| Extron Switcher             | 027335 | 1118.7500      | 4/14/2008     | Obsolete            | E-Scrap            |
| Medialink Switcher          | 027453 | 1118.7500      | 8/7/2008      | Obsolete            | E-Scrap            |
| iMac, 21.5"                 | 029796 | 1518.0000      | 5/1/2011      | Obsolete            | E-Scrap            |
| OptiPlex 790 Mini           | 030151 | 819.0000       | 3/19/2012     | Obsolete            | E-Scrap            |
| OptiPlex 790 Mini           | 030213 | 819.0000       | 3/19/2012     | Obsolete            | E-Scrap            |
| OptiPlex 790 Mini           | 030466 | 796.2500       | 7/24/2012     | Obsolete            | E-Scrap            |
| OptiPlex 790 Mini           | 030471 | 796.2500       | 7/24/2012     | Obsolete            | E-Scrap            |
| OptiPlex 790 Mini           | 030472 | 796.2500       | 7/24/2012     | Obsolete            | E-Scrap            |
| OptiPlex 790 Mini           | 030473 | 796.2500       | 7/24/2012     | Obsolete            | E-Scrap            |
| OptiPlex 790 Mini           | 030476 | 796.2500       | 7/24/2012     | Obsolete            | E-Scrap            |
| OptiPlex 790 Mini           | 030477 | 796.2500       | 7/24/2012     | Obsolete            | E-Scrap            |
| OptiPlex 790 Mini           | 030481 | 796.2500       | 7/24/2012     | Obsolete            | E-Scrap            |
| OptiPlex 790 Mini           | 030486 | 796.2500       | 7/24/2012     | Obsolete            | E-Scrap            |
| Crestron Touch Panel        | 030578 | 2976.6700      | 7/26/2012     | Obsolete            | E-Scrap            |
| Digital Presentation System | 030579 | 6524.7100      | 7/26/2012     | Obsolete            | E-Scrap            |
| Latitude E5530              | 030836 | 867.5100       | 10/29/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030899 | 793.0300       | 12/5/2013     | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030901 | 793.0300       | 12/5/2013     | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030913 | 793.0300       | 12/5/2013     | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030915 | 793.0300       | 12/5/2013     | Obsolete            | E-Scrap            |
| Latitude E5530              | 030946 | 875.5500       | 12/5/2013     | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030991 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030992 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030993 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030994 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030995 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030996 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030997 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030998 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 030999 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 031000 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 031001 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 031002 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 031003 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 031004 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |
| OptiPlex 7010 Mini          | 031005 | 971.1400       | 12/12/2013    | Obsolete            | E-Scrap            |

## PROPERTY DISPOSAL

(Complete and route to Vice President, Finance & Administrative Services)

|                    |        |           |            |          |         |
|--------------------|--------|-----------|------------|----------|---------|
| Latitude E6530     | 031007 | 1319.3900 | 12/15/2013 | Obsolete | E-Scrap |
| OptiPlex 7010 Mini | 031098 | 1008.5400 | 4/9/2014   | Obsolete | E-Scrap |
| Latitude E5540     | 031252 | 966.7800  | 4/28/2014  | Obsolete | E-Scrap |
| Latitude E5540     | 031266 | 1101.3300 | 4/28/2014  | Obsolete | E-Scrap |
| OptiPlex 7020 Mini | 031791 | 959.7800  | 2/18/2015  | Obsolete | E-Scrap |
| OptiPlex 7020 Mini | 031805 | 959.7800  | 2/18/2015  | Obsolete | E-Scrap |
| OptiPlex 7020      | 031820 | 989.9700  | 3/1/2015   | Obsolete | E-Scrap |
| iMac 21.5"         | 032081 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032082 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032083 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032084 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032085 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032086 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032087 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032088 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032089 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032091 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032092 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032093 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032094 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| iMac 21.5"         | 032095 | 1728.0000 | 10/14/2015 | Obsolete | E-Scrap |
| OptiPlex 7020      | 032270 | 821.1400  | 3/22/2016  | Obsolete | E-Scrap |
| Latitude 3470      | 032390 | 690.0100  | 5/31/2016  | Obsolete | E-Scrap |
| OptiPlex 3020      | 032491 | 813.6100  | 8/16/2016  | Obsolete | E-Scrap |
| OptiPlex 3021      | 032501 | 813.6100  | 8/16/2016  | Obsolete | E-Scrap |
| OptiPlex 3022      | 032503 | 813.6100  | 8/16/2016  | Obsolete | E-Scrap |
| OptiPlex 3023      | 032505 | 813.6100  | 8/16/2016  | Obsolete | E-Scrap |
| OptiPlex 3024      | 032508 | 813.6100  | 8/16/2016  | Obsolete | E-Scrap |
| OptiPlex 3025      | 032520 | 813.6100  | 8/16/2016  | Obsolete | E-Scrap |
| OptiPlex 3026      | 032527 | 813.6100  | 8/16/2016  | Obsolete | E-Scrap |
| OptiPlex 3027      | 032542 | 755.1100  | 9/6/2016   | Obsolete | E-Scrap |
| OptiPlex 3028      | 032565 | 794.1100  | 9/29/2016  | Obsolete | E-Scrap |
| OptiPlex 3040      | 032620 | 582.9300  | 11/2/2016  | Obsolete | E-Scrap |
| OptiPlex 5040      | 032675 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5041      | 032676 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5042      | 032677 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5043      | 032678 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5044      | 032679 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5045      | 032680 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5046      | 032681 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5047      | 032683 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5048      | 032684 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5049      | 032685 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5050      | 032686 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5051      | 032688 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5052      | 032689 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5053      | 032692 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5054      | 032693 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5055      | 032694 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5056      | 032698 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5057      | 032699 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5058      | 032700 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5059      | 032701 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| OptiPlex 5060      | 032702 | 879.7300  | 10/31/2016 | Obsolete | E-Scrap |
| Latitude E6540     | 032880 | 1201.4600 | 3/26/2017  | Obsolete | E-Scrap |
| Latitude E5540     | 031112 | 972.7200  | 4/15/2014  | Obsolete | E-Scrap |
| OptiPlex 7010 Mini | 031087 | 1008.5400 | 4/9/2014   | Obsolete | E-Scrap |
| OptiPlex 5050      | 033682 | 725.0000  | 3/28/2018  | Obsolete | E-Scrap |

# PROPERTY DISPOSAL

(Complete and route to Vice President, Finance & Administrative Services)

|                         |        |            |            |          |         |
|-------------------------|--------|------------|------------|----------|---------|
| OptiPlex 5050           | 033729 | 850.0000   | 5/3/2018   | Obsolete | E-Scrap |
| Tuttnauer 15" Autoclave | 031055 | 11072.0000 | 3/12/2014  | Obsolete | E-Scrap |
| OptiPlex 5060           | 034318 | 900.0000   | 5/1/2019   | Obsolete | E-Scrap |
| OptiPlex 5061           | 034323 | 900.0000   | 5/1/2019   | Obsolete | E-Scrap |
| OptiPlex 5062           | 034324 | 900.0000   | 5/1/2019   | Obsolete | E-Scrap |
| OptiPlex 5063           | 034325 | 900.0000   | 5/1/2019   | Obsolete | E-Scrap |
| Latitude 5490           | 034446 | 0.0000     | 6/17/2019  | Obsolete | E-Scrap |
| Latitude 5490           | 034452 | 1120.0000  | 6/17/2019  | Obsolete | E-Scrap |
| iPad, 9.7"              | 034965 | 399.0000   | 9/25/2019  | Obsolete | E-Scrap |
| OptiPlex 5060           | 035025 | 850.0000   | 12/15/2019 | Obsolete | E-Scrap |
| OptiPlex 5060           | 035032 | 850.0000   | 12/15/2019 | Obsolete | E-Scrap |
| iPad, 10.2"             | 036041 | 399.0000   | 6/16/2021  | Lost     | Lost    |

Digitally signed by Nathan Wellman  
 Date: 2022.11.16 13:27:02 -05'00'  
 \_\_\_\_\_  
 Proposer Date

Digitally signed by Rebecca Ferda  
 Date: 2022.11.16 14:47:14 -05'00'  
 \_\_\_\_\_  
 Business Services Administrator Date

Digitally signed by Julia Jakway  
 Date: 2022.11.16 14:54:07 -05'00'  
 \_\_\_\_\_  
 Signature of Vice President, Finance & Administrative Services Date



Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
December 13, 2022

**AGENDA ITEM:**

Hurricane Ian Storm Damage

**Update:**

In response to Hurricane Ian, initial open emergency repair Purchase Orders were established in the amount of \$150,000 each for contractors Jon Swift, Tandem & Willis Smith and for \$111,665 for Florida Landscape.

Over 82 repair projects impacting 18 buildings have been assigned between the three CM's. The CM's have or will be bidding the work between subcontractors and will develop guaranteed maximum price contracts. The GMP Contract amounts are listed below or will be presented to the Board when final pricing becomes available.

The College has issued the following emergency Purchase Orders under rule 6HX14-1.16:

|                            |           |                                                               |
|----------------------------|-----------|---------------------------------------------------------------|
| Florida Landscape          | \$111,665 | tree and debris clean-up at the Venice Campus                 |
| Willis Smith Construction* | \$258,761 | SCFCS portables repair at the Venice Campus                   |
| Jon Swift Construction     | \$        | ? awaiting final pricing, to BOT for approval in January 2023 |
| Tandem Construction        | \$        | ? awaiting final pricing, to BOT for approval in January 2023 |

\* At the direction of the College, Willis Smith Construction obtained competitive bids per Florida Statute. The cost of construction, totaling \$258,761 including general conditions, subcontractor costs, overhead and profit have been evaluated by SCF College Staff and found to be fair and reasonable. The College authorized Willis Smith Construction to proceed with the emergency repairs. The repairs include roofing, lightening protection, siding, insulation, ceilings, lighting, fire alarm, flooring, paint and fencing. Most of the repairs will be complete by December 31, enabling classes to resume inside the portables for the Spring semester. Fund Balance was used and will be reimbursed from the hurricane insurance claim.

**FISCAL IMPACT** Yes

Funding Source: Fund Balance Reimbursed by Insurance Claim

Will this action result in a Budget Amendment? Yes

If yes, indicate the dollar amount: \$TBD

**REQUESTED BY:** Chris Wellman, AVP, Facilities Management

**FUNDING VERIFIED AND APPROVED BY:** Julie Jakway  
**Vice President, Finance and Administrative Services**

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**

**FINANCIAL STATEMENTS AND REQUIRED INFORMATION**

**YEAR ENDED JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](http://CLAconnect.com)

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
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## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
State College of Florida Collegiate School - Bradenton Campus  
Bradenton, Florida

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the State College of Florida Collegiate School - Bradenton Campus (the Charter School), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Charter's School basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter's School, as of June 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter's School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matter**

As described in Note 2 to the financial statements, fund balance and net position was restated due to a liability reported last year that should've been reported as ending fund balance. Our opinion is not modified with respect to that matter.

As discussed in Note 1, the financial statements of the Charter School are intended to present the financial position, and the changes in financial position, of only that portion of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the State College of Florida that is attributable to the transactions of the Charter School. They do not purport to, and do not, present fairly the financial position of the State College of Florida, as of June 30, 2022, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Effective July 1, 2021, the Charter School adopted GASB Statement No. 87, *Leases*. The guidance requires lessees to recognize a right-to-use lease asset and corresponding lease liability for all leases with lease terms greater than twelve months. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter's School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

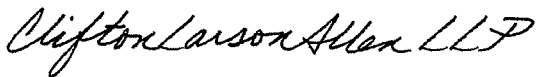
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2022, on our consideration of the Charter's School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter's School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter's School's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Tampa, Florida  
October 6, 2022

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**YEAR ENDED JUNE 30, 2022**  
**(UNAUDITED)**

Management's discussion and analysis (MD&A) provides an overview of the financial position and activities of the State College of Florida Collegiate School, Bradenton Campus (the Charter School) for the fiscal years ended June 30, 2022 and 2021. This discussion has been prepared by management and the information contained in the MD&A is intended to highlight significant transactions, events and conditions, and should be read in conjunction with the Charter School's financial statements and notes thereto. Responsibility for the completeness and fairness of this information rests with the Charter School's management. This discussion and analysis contain financial activities of the Charter School as a restricted fund of the State College of Florida, Manatee-Sarasota (the College).

### **FINANCIAL HIGHLIGHTS**

For the year ended June 30, 2022, the Charter School's revenues exceeded expenses by \$768,214, resulting in an ending net position balance of \$3,682,847. The Charter School conducted operations for the 2021-2022 academic year with revenues of \$4,512,007.

For the year ended June 30, 2021 (as restated), the Charter School's revenues exceeded expenses by \$293,556 resulting in an ending net position balance of \$2,914,633. The Charter School conducted operations for the 2020-2021 academic year with revenues of \$3,962,317.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The Charter School's basic financial statements consists of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements.

The Charter School is a public charter school sponsored by the School District of Manatee County, Florida. The initial charter was effective until June 30, 2015 and was renewed during 2015 until June 30, 2030. It is organized pursuant to Section 1002.33, Florida Statutes, and is governed by the District Board of Trustees of the State College of Florida, Manatee-Sarasota, who are appointed by the Governor of the State of Florida and confirmed by the Senate in regular session.

The Charter School is operated by the College and is housed on the College's Bradenton Campus. It is designed to provide students with the opportunity to graduate simultaneously with a high school diploma and an Associate in Arts (AA) degree. Students will explore their potential, discover the importance of higher education, and receive personalized attention in a close-knit school setting.

The Charter School is recognized as a separate restricted fund in the accounting system of the College. The State of Florida Auditor General's Office audits the College's financial statements. The College adheres to internal control procedures contained in the Board of Trustees Rules and the Accounting Manual of the Florida College System. As a restricted fund of the College, the Charter School is subject to the same internal control procedures as the College, and in addition, to the standards contained in the Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) and other stipulated guidelines for Charter Schools.



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YEAR ENDED JUNE 30, 2022  
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**Government-Wide Financial Statements**

The government-wide financial statements provide both short-term and long-term information about the Charter School's overall financial condition in a manner similar to those of a private sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the primary government presented on the accrual basis of accounting.

The statement of net position provides information about the Charter School's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net position, is a measure of the financial health of the Charter School. The statement of activities presents information about the change in the Charter School's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the Charter School's financial health is improving or deteriorating.

All of the Charter School's activities and services are reported in the government-wide financial statements as governmental activities. The Charter School's governmental activities include instruction, student support services, instructional support services, administrative support, facility maintenance, and student transportation services. Revenues for current operations are received primarily from the Sponsor pursuant to the funding provisions included in the charter.

**Fund Financial Statements**

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Charter School uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the Charter School's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity wide perspective contained in the government-wide statements. All of the operations of the Charter School are presented in governmental funds only.

**Governmental Funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. The financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year.

The governmental fund statements provide a detailed short-term view that may be used to evaluate the Charter School's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
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The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the Charter School's governmental funds. The Charter School's major funds are the General Fund, Grant Special Revenue Funds, and Capital Project Fund.

The Charter School adopts an annual appropriated budget for its governmental funds.

Custodial Fund: Custodial fund is used to report assets held in a fiduciary capacity for the benefit of external parties, such as parent teacher organization. Custodial fund is not reflected in the government-wide statements because the resources are not available to support the Charter School's own programs. In its fiduciary capacity, the Charter School is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

**Notes to Financial Statements**

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
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YEAR ENDED JUNE 30, 2022  
(UNAUDITED)**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. The following is a summary of the Charter School's net position as of June 30, 2022 and 2021.

|                                                 | 2022         | 2021 <sup>1</sup> |
|-------------------------------------------------|--------------|-------------------|
| <b>ASSETS</b>                                   |              |                   |
| Cash and Cash Equivalents                       | \$ 2,982,533 | \$ 2,705,793      |
| Accounts Receivable                             | 167,401      | 14,001            |
| Prepaid Expenses                                | 2,200        | -                 |
| Prepaid Rent                                    | -            | 9,500             |
| Capital Assets, Nondepreciable                  | 133,287      | 112,616           |
| Capital Assets, Net of Accumulated Depreciation | 902,868      | 505,958           |
| Total Assets                                    | 4,188,289    | 3,347,868         |
| <b>LIABILITIES</b>                              |              |                   |
| Accounts Payable                                | 82,084       | 68,633            |
| Accrued Wages and Benefits                      | 233,213      | 204,583           |
| Unearned Revenue                                | -            | 2                 |
| Financed Purchase Obligation - Current          | 65,791       | 35,100            |
| Financed Purchase Obligation - Noncurrent       | 29,576       | 35,100            |
| Compensated Absences - Current                  | 7,582        | 7,185             |
| Compensated Absences - Noncurrent               | 87,196       | 82,632            |
| Total Liabilities                               | 505,442      | 433,235           |
| <b>NET POSITION</b>                             |              |                   |
| Net Investment in Capital Assets                | 863,132      | 490,094           |
| Restricted                                      | 803,473      | 853,176           |
| Unrestricted                                    | 2,016,242    | 1,571,363         |
| Total Net Position                              | \$ 3,682,847 | \$ 2,914,633      |

<sup>1</sup> The Charter School implemented GASB Statement No. 87 Leases in Fiscal Year 2022, reclassifying operating leases to financed purchase obligations. 2021 numbers are restated.

The restricted portion of the net position represents resources that are subject to restrictions on how they may be used. Unrestricted net position may be used to meet the Charter School's ongoing obligations to students, employees, and creditors.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**YEAR ENDED JUNE 30, 2022**  
**(UNAUDITED)**

The Charter School's 2022 net position increased by \$768,214. This increase is due to increasing per student funding, local sales tax funding, and operating expenses that were essentially the same as from the prior year.

The key elements of the changes in the Charter School's net position for the fiscal years ended June 30, 2022 and 2021 are as follows:

|                                                 | 2022         | 2021         |
|-------------------------------------------------|--------------|--------------|
| <b>REVENUES</b>                                 |              |              |
| Federal through State and Local                 | \$ 102,988   | \$ 38,183    |
| Florida Education Finance Program               | 3,771,345    | 3,647,619    |
| Other State Revenue                             | 13,993       | 6,175        |
| Charter School Capital Outlay                   | 259,432      | 257,475      |
| School District Local Sales Tax                 | 299,455      | -            |
| Dues and Donations                              | 59,106       | 10,773       |
| Interest Earnings                               | 5,688        | 2,092        |
| Total Revenues                                  | 4,512,007    | 3,962,317    |
| <b>EXPENSES</b>                                 |              |              |
| Instruction                                     | 2,098,303    | 2,217,309    |
| Exceptional Student Education                   | 85,491       | 22,249       |
| Student Support Services                        | 166,617      | 119,853      |
| Instruction and Curriculum Development Services | 476          | 800          |
| Instructional Staff Training Services           | 15,577       | 1,807        |
| Instruction-Related Technology                  | 136,111      | 121,012      |
| Board                                           | 72           | 838          |
| School Administration                           | 542,384      | 548,020      |
| Facilities Acquisition                          | 54,973       | 61,707       |
| Fiscal Services                                 | 61,015       | 52,754       |
| Food Services                                   | 47,371       | 36,558       |
| Central Services                                | 2,000        | 16,668       |
| Student Transportation Services                 | 204,960      | 157,050      |
| Operation of Plant                              | 324,194      | 327,367      |
| Administrative Technology Services              | 4,249        | 7,652        |
| Total Expenses                                  | 3,743,793    | 3,691,644    |
| <b>INCREASE IN NET POSITION</b>                 | 768,214      | 293,556      |
| Net Position - Beginning of Year, as restated   | 2,914,633    | 2,621,077    |
| <b>NET POSITION - END OF YEAR</b>               | \$ 3,682,847 | \$ 2,914,633 |

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
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The largest revenue source is the funds received by the School District (84%). The primary source of these funds comes from the State of Florida and flows through the School District on behalf of the Charter School. Revenues from state sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data and is designed to maintain equity in funding across all Florida school districts including Charter Schools. Other significant state revenues from that flow through the school district are primarily for acquisition, construction, leasing, and maintenance of educational facilities. These revenues accounted for \$259,432 or 6%. Other significant funding includes revenues from County sales taxes, which amount to \$299,455, or 6.7% of all revenue.

The Charter School's State appropriations fluctuate with changes in enrollment; there was a slight decrease in enrollment of approximately ten FTE.

#### **FINANCIAL ANALYSIS OF THE CHARTER SCHOOL'S FUNDS**

##### **Major Governmental Funds**

The General Fund is the chief operating fund of the Charter School. At the end of the current fiscal year, unassigned fund balance is \$1,939,533.

The Grant Special Revenue Fund is a fund restricted for the use of operational Federal, State, and Local grants. Fund Balance at the end of the current fiscal year is (\$21,504).

The Capital Project Fund has a total fund balance of \$725,817, of which \$725,817 is restricted for the acquisition, construction, leasing, and maintenance of capital assets.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Budget revisions are due primarily to changes in estimated State funding levels and corresponding adjustments to planned expenditures to ensure maintenance of an adequate fund balance. Actual revenues are \$63,830 or 1.6% less than the budgeted amount. Actual expenditures are \$342,357 or 8.7% less than the budgeted amount.

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(UNAUDITED)**

**ECONOMIC FACTORS THAT WILL AFFECT THE FUTURE**

The Charter School's economic condition is closely tied to that of the State of Florida. It is expected that the Charter School will continue to maintain its present level of services and financial health. The initial contract between the School District of Manatee County, Florida, and the District Board of Trustees of State College of Florida, Manatee-Sarasota was five (5) years and this contract was renewed by mutual written agreement of the parties, pursuant to Florida law, in 2014-2015 for fifteen (15) years. The Charter School opened with 6<sup>th</sup> and 7<sup>th</sup> grades and 132 students in 2010. The Charter School was fully enrolled in grades 6-12 and graduated its first class of seniors in 2014. The charter agreement specified a maximum of 540 seats; however, with the designation of a high-performing charter school from the Commission of the Florida Department of Education, Pam Stewart, this allows for a 15% increase in enrollment. At this time, enrollment is approximately 495 students. Every year since its opening, the Charter School has earned an "A" grade from the Florida Department of Education, with the exception of the 2019-20 academic year, when no grades were given due to COVID-19 pandemic. The Charter School is confident that it can maintain this excellent standard as it continues to grow and provide an alternative educational opportunity for the community.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of finances for those who may be interested. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Vice President for Finance and Administrative Services, State College of Florida, Manatee-Sarasota, 5840 26<sup>th</sup> Street West, Bradenton, Florida 34207.

## **BASIC FINANCIAL STATEMENTS**

STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
STATEMENT OF NET POSITION  
JUNE 30, 2022

|                                                 | Governmental<br>Activities |
|-------------------------------------------------|----------------------------|
| <b>ASSETS</b>                                   |                            |
| Cash and Cash Equivalents                       | \$ 2,982,533               |
| Accounts Receivable                             | 167,401                    |
| Prepaid Expenses                                | 2,200                      |
| Capital Assets, Nondepreciable                  | 133,287                    |
| Capital Assets, Net of Accumulated Depreciation | 902,868                    |
| Total Assets                                    | 4,188,289                  |
| <br><b>LIABILITIES</b>                          |                            |
| Accounts Payable                                | 82,084                     |
| Accrued Wages and Benefits                      | 233,213                    |
| Financed Purchase Obligation - Current          | 65,791                     |
| Financed Purchase Obligation - Noncurrent       | 29,576                     |
| Compensated Absences - Current                  | 7,582                      |
| Compensated Absences - Noncurrent               | 87,196                     |
| Total Liabilities                               | 505,442                    |
| <br><b>NET POSITION</b>                         |                            |
| Net Investment in Capital Assets                | 863,132                    |
| Restricted - Capital Projects                   | 803,473                    |
| Unrestricted                                    | 2,016,242                  |
| Total Net Position                              | 3,682,847                  |
| <b>TOTAL LIABILITIES AND NET POSITION</b>       | <b>\$ 4,188,289</b>        |

See accompanying Notes to Financial Statements.



**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2022**

|                                                 | Expenses            | Program Revenues                         |                                        | Net Revenue<br>(Expense)<br>and Change<br>in Net Position |
|-------------------------------------------------|---------------------|------------------------------------------|----------------------------------------|-----------------------------------------------------------|
|                                                 |                     | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |                                                           |
| <b>Governmental Activities:</b>                 |                     |                                          |                                        |                                                           |
| Instruction                                     | \$ 2,098,303        | \$ 76,697                                | \$ 2,932                               | \$ (2,018,674)                                            |
| Exceptional Student Education                   | 85,491              | -                                        | -                                      | (85,491)                                                  |
| Student Support Services                        | 166,617             | -                                        | -                                      | (166,617)                                                 |
| Instruction and Curriculum Development Services | 476                 | -                                        | -                                      | (476)                                                     |
| Instructional Staff Training Services           | 15,577              | 9,206                                    | -                                      | (6,371)                                                   |
| Instruction-Related Technology                  | 136,111             | 7,072                                    | -                                      | (129,039)                                                 |
| Board                                           | 72                  | -                                        | -                                      | (72)                                                      |
| School Administration                           | 542,384             | -                                        | -                                      | (542,384)                                                 |
| Facilities Acquisition                          | 54,973              | -                                        | 548,588                                | 493,615                                                   |
| Fiscal Services                                 | 61,015              | -                                        | -                                      | (61,015)                                                  |
| Food Services                                   | 47,371              | -                                        | -                                      | (47,371)                                                  |
| Central Services                                | 2,000               | -                                        | -                                      | (2,000)                                                   |
| Student Transportation Services                 | 204,960             | -                                        | -                                      | (204,960)                                                 |
| Operation of Plant                              | 324,194             | -                                        | 7,367                                  | (316,827)                                                 |
| Administrative Technology Services              | 4,249               | -                                        | -                                      | (4,249)                                                   |
| Total Governmental Activities                   | <u>\$ 3,743,793</u> | <u>\$ 92,975</u>                         | <u>\$ 558,887</u>                      | <u>(3,091,931)</u>                                        |
| <b>General Revenues:</b>                        |                     |                                          |                                        |                                                           |
| State through School Board of Manatee County    |                     |                                          |                                        | 3,795,351                                                 |
| Due and Donations                               |                     |                                          |                                        | 59,106                                                    |
| Unrestricted Investment Earnings                |                     |                                          |                                        | 5,688                                                     |
|                                                 |                     |                                          |                                        | <u>3,860,145</u>                                          |
| <b>CHANGE IN NET POSITION</b>                   |                     |                                          |                                        | <b>768,214</b>                                            |
| Net Position - Beginning of Year, as restated   |                     |                                          |                                        | 2,914,633                                                 |
| <b>NET POSITION - END OF YEAR</b>               |                     |                                          |                                        | <u><u>\$ 3,682,847</u></u>                                |

See accompanying Notes to Financial Statements.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**BALANCE SHEET – GOVERNMENTAL FUNDS**  
**JUNE 30, 2022**

|                                           | General Fund        | Grant Special<br>Revenue Fund | Capital<br>Project Fund | Total               |
|-------------------------------------------|---------------------|-------------------------------|-------------------------|---------------------|
| <b>ASSETS</b>                             |                     |                               |                         |                     |
| Cash and Cash Equivalents                 | \$ 2,218,191        | \$ 7,480                      | \$ 756,862              | \$ 2,982,533        |
| Accounts Receivable                       | 1,481               | 41,653                        | 124,267                 | 167,401             |
| Due from Other Funds                      | 41,653              | -                             | -                       | 41,653              |
| Prepaid Expenditures                      | 2,200               | -                             | -                       | 2,200               |
| Total Assets                              | <u>2,263,525</u>    | <u>49,133</u>                 | <u>881,129</u>          | <u>3,193,787</u>    |
| <b>LIABILITIES</b>                        |                     |                               |                         |                     |
| Accounts Payable                          | 4,428               | -                             | 77,656                  | 82,084              |
| Accrued Wages and Benefits                | 225,733             | 7,480                         | -                       | 233,213             |
| Due to Other Funds                        | -                   | 41,653                        | -                       | 41,653              |
| Deposits Held in Custody for Others       | -                   | -                             | -                       | -                   |
| Total Liabilities                         | <u>230,161</u>      | <u>49,133</u>                 | <u>77,656</u>           | <u>356,950</u>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>      |                     |                               |                         |                     |
| Unavailable revenue - grant reimbursement | -                   | 21,504                        | 77,656                  | 99,160              |
| Total Deferred Inflows of Resources       | <u>-</u>            | <u>21,504</u>                 | <u>77,656</u>           | <u>99,160</u>       |
| <b>FUND BALANCES</b>                      |                     |                               |                         |                     |
| Non-spendable                             | 2,200               | -                             | -                       | 2,200               |
| Restricted                                | -                   | -                             | 725,817                 | 725,817             |
| Assigned                                  | 91,631              | -                             | -                       | 91,631              |
| Unassigned                                | 1,939,533           | (21,504)                      | -                       | 1,918,029           |
| Total Fund Balances                       | <u>2,033,364</u>    | <u>(21,504)</u>               | <u>725,817</u>          | <u>2,737,677</u>    |
| Total Liabilities and Fund Balances       | <u>\$ 2,263,525</u> | <u>\$ 49,133</u>              | <u>\$ 881,129</u>       | <u>\$ 3,193,787</u> |

See accompanying Notes to Financial Statements.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

|                                                                                                                                                                                                                  |                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Total Fund Balance for Governmental Funds                                                                                                                                                                        | \$ 2,737,677               |
| <p>Amounts reported for governmental activities in the statement of net position are different because:</p>                                                                                                      |                            |
| <p>Capital assets used in governmental activities are not financial resources and, and, therefore, are not reported in the governmental funds.</p>                                                               | 1,036,155                  |
| <p>Compensated absences are not due and payable in the current period; therefore, are not reported in the fund statements.</p>                                                                                   | (94,778)                   |
| <p>Deferred inflows of resources related to grant revenue reimbursement not recognized in the governmental funds: however, they are recorded in the statement of net position under full accrual accounting.</p> | 99,160                     |
| <p>Financed purchase obligations are not due and payable in the current period and, therefore, are not reported in the governmental funds.</p>                                                                   | <u>(95,367)</u>            |
| <p>Total Net Position of Governmental Activities</p>                                                                                                                                                             | <u><u>\$ 3,682,847</u></u> |

See accompanying Notes to Financial Statements.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2022**

|                                                   | General Fund        | Grant Special<br>Revenue Fund | Capital Project<br>Fund | Total               |
|---------------------------------------------------|---------------------|-------------------------------|-------------------------|---------------------|
| <b>REVENUES</b>                                   |                     |                               |                         |                     |
| Federal Sources:                                  |                     |                               |                         |                     |
| Federal through State and Local                   | \$ 10,013           | \$ 71,471                     | \$ -                    | \$ 81,484           |
| State Sources:                                    |                     |                               |                         |                     |
| Florida Education Finance Program                 | 3,771,345           | -                             | -                       | 3,771,345           |
| Other State Revenue                               | 13,993              | -                             | -                       | 13,993              |
| Charter School Capital Outlay                     | -                   | -                             | 259,432                 | 259,432             |
| Local Sources:                                    |                     |                               |                         |                     |
| School District Local Sales Tax                   | -                   | -                             | 221,799                 | 221,799             |
| Dues and Donations                                | 59,106              | -                             | -                       | 59,106              |
| Interest Earnings                                 | 5,688               | -                             | -                       | 5,688               |
| Total Revenues                                    | <u>3,860,145</u>    | <u>71,471</u>                 | <u>481,231</u>          | <u>4,412,847</u>    |
| <b>EXPENDITURES</b>                               |                     |                               |                         |                     |
| Instruction                                       | 2,000,231           | 76,697                        | -                       | 2,076,928           |
| Exceptional Student Education                     | 85,304              | -                             | -                       | 85,304              |
| Student Support Services                          | 166,387             | -                             | -                       | 166,387             |
| Instruction and Curriculum Development Services   | 476                 | -                             | -                       | 476                 |
| Instructional Staff Training Services             | 6,371               | 9,206                         | -                       | 15,577              |
| Instruction-Related Technology                    | 61,894              | 7,072                         | -                       | 68,966              |
| Board                                             | 72                  | -                             | -                       | 72                  |
| School Administration                             | 540,818             | -                             | -                       | 540,818             |
| Facilities Acquisition and Construction           | -                   | -                             | 36,750                  | 36,750              |
| Fiscal Services                                   | 60,925              | -                             | -                       | 60,925              |
| Food Services                                     | 47,303              | -                             | -                       | 47,303              |
| Central Services                                  | 2,000               | -                             | -                       | 2,000               |
| Student Transportation Services                   | 204,960             | -                             | -                       | 204,960             |
| Operation of Plant                                | 239,694             | -                             | 84,500                  | 324,194             |
| Administrative Technology Services                | 4,249               | -                             | -                       | 4,249               |
| Debt Service:                                     |                     |                               |                         |                     |
| Principal                                         | 63,333              | -                             | -                       | 63,333              |
| Interest and Other Charges                        | 1,291               | -                             | -                       | 1,291               |
| Other Capital Outlay Expenditures                 | 105,727             | -                             | 414,486                 | 520,213             |
| Total Expenditures                                | <u>3,591,035</u>    | <u>92,975</u>                 | <u>535,736</u>          | <u>4,219,746</u>    |
| Excess (deficiency) of revenues over expenditures | <u>269,110</u>      | <u>(21,504)</u>               | <u>(54,505)</u>         | <u>193,101</u>      |
| <b>OTHER FINANCING SOURCES</b>                    |                     |                               |                         |                     |
| Proceeds from Financed Purchase Obligation        | 88,500              | -                             | -                       | 88,500              |
| Total Other Financing Sources                     | <u>88,500</u>       | <u>-</u>                      | <u>-</u>                | <u>88,500</u>       |
| Net Change in Fund Balance                        | <u>357,610</u>      | <u>(21,504)</u>               | <u>(54,505)</u>         | <u>281,601</u>      |
| Fund Balance - Beginning of the Year, as restated | 1,675,754           | -                             | 780,322                 | 2,456,076           |
| <b>FUND BALANCE - END OF YEAR</b>                 | <u>\$ 2,033,364</u> | <u>\$ (21,504)</u>            | <u>\$ 725,817</u>       | <u>\$ 2,737,677</u> |

See accompanying Notes to Financial Statements.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2022**

|                                                                                                                                                                                                                                                                                                                                                                            |                  |                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------|
| Net Change in Fund Balance - Governmental Funds                                                                                                                                                                                                                                                                                                                            |                  | \$ 281,601        |
| Amounts reported for governmental activities in the statement of activities are different because:                                                                                                                                                                                                                                                                         |                  |                   |
| In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds expenditures are recognized based on the amounts actually paid for the compensated absences. This is the net amount of compensated absences used (earned) in excess of the amount earned (paid) in the current period. |                  |                   |
|                                                                                                                                                                                                                                                                                                                                                                            | (4,961)          |                   |
| Capital assets are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense in the current period. The difference is comprised of:                                                                                                     |                  |                   |
| Capital Asset Additions                                                                                                                                                                                                                                                                                                                                                    | 520,213          |                   |
| Depreciation Expense                                                                                                                                                                                                                                                                                                                                                       | <u>(102,632)</u> | 417,581           |
| The issue of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither transaction has an effect on net position. The difference is comprised of:                                                                              |                  |                   |
| Proceeds from Financed Purchase Obligations                                                                                                                                                                                                                                                                                                                                | (88,500)         |                   |
| Principal Payments                                                                                                                                                                                                                                                                                                                                                         | <u>63,333</u>    | (25,167)          |
| Certain revenues not considered available are not recognized in the governmental funds but are included in the statement of activities.                                                                                                                                                                                                                                    |                  |                   |
|                                                                                                                                                                                                                                                                                                                                                                            |                  | <u>99,160</u>     |
| Change in Net Position of Governmental Activities                                                                                                                                                                                                                                                                                                                          |                  | <u>\$ 768,214</u> |

*See accompanying Notes to Financial Statements.*

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**JUNE 30, 2022**

|                                   | Custodial Fund |
|-----------------------------------|----------------|
| <b>ASSETS</b>                     |                |
| Cash                              | \$ 13,214      |
| Total Assets                      | \$ 13,214      |
| <br><b>FIDUCIARY NET POSITION</b> |                |
| Restricted for:                   |                |
| Individuals and organizations     | \$ 13,214      |
| Total Net Fiduciary Position      | \$ 13,214      |

*See accompanying Notes to Financial Statements.*

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**YEAR ENDED JUNE 30, 2022**

|                                    | Custodial Fund |
|------------------------------------|----------------|
| <b>ADDITIONS</b>                   |                |
| Membership Dues and Donations      | \$ 5,035       |
| Total Additions                    | 5,035          |
| <br>                               |                |
| <b>DEDUCTIONS</b>                  |                |
| PTO Event Expenses                 | 9,116          |
| Total Deductions                   | 9,116          |
| <br>                               |                |
| Change in Fiduciary Net Position   | (4,081)        |
| Fiduciary Net Position - Beginning | 17,295         |
| Fiduciary Net Position - Ending    | \$ 13,214      |

*See accompanying Notes to Financial Statements.*

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The State College of Florida Collegiate School (the Charter School) is a restricted fund of State College of Florida, Manatee-Sarasota (the College). As such, the financial statements of the Charter School are intended to present the financial position, the changes in financial position of only that portion of the activities of the State College of Florida that is attributable to the Charter School. The general operating rules of the Charter School are contained in Section 1002.33, Florida Statutes. The Charter School operates under a charter with the sponsoring school district, the School District of Manatee County, Florida (Sponsor). The initial charter was renewed in 2015 and is effective through June 30, 2030. The charter may be renewed pursuant to Section 1002.33, Florida Statutes, for such duration as may be established by mutual written consent of the parties and by successful completion of the renewal process. At the end of the term of the charter, the Sponsor may choose not to renew the charter, in which case, the Sponsor is required to notify the Charter School in writing at least 90 days prior to the charter's expiration. During the term of the charter, the Sponsor may also terminate the charter if good cause is shown. The Charter School shall notify the Sponsor in writing at least 90 days prior to the expiration of the charter as to its intent to renew or not renew.

**Basis of Presentation**

The financial statements of the Charter School have been prepared in conformity with accounting principles generally accepted in the United States of America as applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles in the United States of America. The more significant of the Charter School's accounting policies are described below.

**Government-Wide Financial Statements**

The government-wide financial statements, including the statement of net position and the statement of activities, present information about the Charter School as a whole. These statements include the nonfiduciary financial activity of the Charter School and report only governmental activities as the Charter School does not engage in any business type activities.

The government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Charter School's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Charter School.



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NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Financial Statements**

The fund financial statements report detailed information about the Charter School in the governmental and custodial funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The Charter School reports the following major governmental funds:

General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

Grant Special Revenue Funds – to account for financial resources that are provided by Federal grants, and are restricted to be expended for specific purposes

Capital Project Fund – to account for financial resources that are to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, financing right to use assets for school buildings.

Additionally, the Charter School reports the following custodial fund type:

Custodial Fund – to account for resources of the school internal funds which are used to administer monies collected in connection with parent-teacher organization fund-raisers.

**Basis of Accounting**

Basis of accounting refers to when revenues, expenses and related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide and Fiduciary Fund financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows.

The governmental fund financial statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Charter School considers revenues to be available if they are collected within 60 days of the end of the current

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, postemployment healthcare benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

**Cash and Cash Equivalents**

Amounts reported as cash consist of cash on hand and cash in demand deposit accounts. Cash deposits of the Charter School are held by banks qualified as public depositories under Florida law. All such deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool required by Chapter 280, Florida Statutes.

Further discussion of cash and cash equivalents are continued in Note 3.

**Capital Assets**

The Charter School uses the policies of the College for capitalization and depreciation. The Charter School has a capitalization threshold of \$5,000 for tangible personal property and \$25,000 for improvements other than buildings. All capital assets are depreciated using the straight-line method over their estimated useful lives. Capital assets are depreciated using group depreciation and the straight-line method over the following useful lives of the asset group:

|                                                  |          |
|--------------------------------------------------|----------|
| Other Structures and Improvements                | 40 years |
| Furniture                                        | 7 years  |
| Vehicles, Office Machines, Educational Equipment | 5 years  |
| Computer Equipment                               | 3 years  |

Current year information relative to changes in capital assets is described in a subsequent note.

**Net Position**

Net position represents the difference between assets and liabilities. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors, laws, or regulations. Net position not reported as net investment in capital assets or restricted is reported as unrestricted net position. When both restricted and unrestricted amounts of net position are available for use for expenses incurred, it is the Charter School's policy to use restricted amounts first and then unrestricted amounts as they are needed.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Balance**

The Charter School follows the provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*". Accordingly, in the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Charter School is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is reported in five components: non-spendable, restricted, committed, assigned, and unassigned.

Non-Spendable Fund Balance – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale, the corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact. Non-spendable fund balance was \$2,200 in the general fund as of June 30, 2022.

Restricted Fund Balance – Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Restricted fund balance consists of \$725,817 in the capital project fund as of June 30, 2022.

Committed Fund Balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Trustees, the Charter School's highest level of decision-making authority. Commitments may be changed or lifted only by the Board of Trustees taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category. There is no committed fund balance as of June 30, 2022.

Assigned Fund Balance – Includes spendable fund balance amounts established by the administration of the Charter School that are intended to be used for specific purposes that are neither considered restricted nor committed. Assigned fund balance consists of \$91,631 in the general fund as of June 30, 2022.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been restricted, committed, or assigned to specific purposes within the general fund. Unassigned fund balance may also include negative balances for governmental funds if expenditures exceed amounts restricted, committed, or assigned for those specific purposes. Unassigned fund balance consists of \$1,939,533 in the general fund as of June 30, 2022. The Charter School expends restricted amounts first when both restricted and unrestricted fund balances are available unless there are legal documents that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Charter School would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance, when

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

In the Grant Special Revenue Fund, there is an unassigned fund deficit of (\$21,504) as of June 30, 2022. This deficit balance is due to unavailable grant revenues during the current period. The Charter School is reimbursed from grant funding entities for expenditures incurred. When reimbursement for these funds has not been received within 60 days of the current period, those funds are considered unavailable resources for the current period.

**Due to and Due from Other Funds**

Amounts reported as due to and due from other funds are for interfund loans between General Fund and Grant Special Revenue Funds.

**Revenue Sources**

Revenue for current operations is received primarily from the School District of Manatee County, Florida, pursuant to the funding provisions included in the Charter. In accordance with the funding provisions of the Charter and Section 1002.33(18)(b), Florida Statutes, the Charter School reports its student enrollment to the Sponsor. Under provisions of Section 1011.62, Florida Statutes, the Sponsor reports the number of student enrollments and related data to the Florida Department of Education (DOE) for funding through the Florida Education Finance Program (FEFP). Funding for the Charter School is adjusted during the year to reflect revised calculations of actual student enrollment. The State provides financial assistance to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical educational programs. The Department generally requires that categorical educational program revenues be accounted for in the General Fund.

The Charter School may receive federal awards for the enhancement of various educational programs. This assistance is generally based on applications submitted to and approved by various granting agencies. These federal awards may have eligibility requirements whereby the issuance of grant funds is withheld until such eligible expenditures are incurred. Revenues for these awards are recognized only to the extent that eligible expenditures are incurred.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Adoption of New Accounting Standards**

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This pronouncement did not require the restatement of the June 30, 2021 net position.

**NOTE 2 ADJUSTMENTS TO FUND BALANCES AND NET POSITION**

The beginning net position for the Charter School was increased by \$24,074 to correct a previously reported liability as a component of net position. In addition, amounts previously reported as Other Special Revenue Funds have been incorporated into the General Fund.

**NOTE 3 CASH AND CASH EQUIVALENTS**

Cash and investments consisted of the following at June 30, 2022:

|                                                                             |                     |
|-----------------------------------------------------------------------------|---------------------|
| Bank Deposits                                                               | \$ 1,024,891        |
| Florida State Board of Administration -<br>Local Government Investment Pool | 1,970,856           |
| Total Cash and Cash Equivalents                                             | <u>\$ 2,995,747</u> |

The Charter School does not currently maintain individual accounts with either financial institutions or brokerages titled under its name. Cash and cash equivalents as presented in these financial statements reflects the Charter School's equity in the College's pooled cash and cash equivalent balances. The Charter School does not have its own investment policy.

The Charter School's excess deposits are invested entirely in the State of Florida State Board Administration (SBA) Local Government Investment Pool (LGIP). This external investment pool, Florida PRIME, qualifies for making the election to measure all of its investments at amortized cost for financial reporting purposes. The pool's participants also measure their investments in this external investment pool at amortized cost for financial reporting purposes. Thus, the Charter School's position in Florida PRIME is measured at amortized cost. Florida PRIME is rated by Standard & Poor's with a current rating of AAAm. The investment policy of Florida PRIME is to manage the weighted average maturity to 50 days as of June 30, 2022.

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**NOTE 3 CASH AND CASH EQUIVALENTS (CONTINUED)**

Qualifying local government investment pools in the state of Florida must comply with applicable Florida statutory requirements. Chapter 218.409(8)(a), Florida Statutes, states that the principal balance within a LGIP trust fund is subject to withdrawal at any time. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest in the monies entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council.

With regard to liquidity fees, Chapter 218.409(4) provides authority for an LGIP to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made by the SBA. At June 30, 2022, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value within Florida PRIME.

**NOTE 4 CAPITAL ASSETS**

Capital asset activity at June 30, 2022, was as follows

| Governmental Activities                      | Balance<br>July 1,<br>2021, as<br>previously<br>reported | Balance<br>July 1,<br>2021, as<br>restated* | Additions         | Transfers      | Deletions       | Balance<br>June 30,<br>2022 |
|----------------------------------------------|----------------------------------------------------------|---------------------------------------------|-------------------|----------------|-----------------|-----------------------------|
| <b>Capital Assets - Nondepreciable:</b>      |                                                          |                                             |                   |                |                 |                             |
| Construction in Progress                     | \$ 112,616                                               | \$ 112,616                                  | \$ 133,287        | \$ (112,616)   | \$ -            | \$ 133,287                  |
| <b>Capital Assets - Depreciable:</b>         |                                                          |                                             |                   |                |                 |                             |
| Furniture, Fixtures, and Equipment           | 211,696                                                  | 316,996                                     | 134,971           | -              | (15,645)        | 436,322                     |
| Leasehold Improvements                       | 429,613                                                  | 429,613                                     | 251,955           | 112,616        | -               | 794,184                     |
| <b>Total Depreciable Capital Assets</b>      | <b>641,309</b>                                           | <b>746,609</b>                              | <b>386,926</b>    | <b>112,616</b> | <b>(15,645)</b> | <b>1,230,506</b>            |
| <b>Accumulated Depreciation:</b>             |                                                          |                                             |                   |                |                 |                             |
| Furniture, Fixtures, and Equipment           | (180,013)                                                | (215,113)                                   | (83,035)          | -              | 15,645          | (282,503)                   |
| Leasehold Improvements                       | (25,538)                                                 | (25,538)                                    | (19,597)          | -              | -               | (45,135)                    |
| <b>Total Accumulated Depreciation</b>        | <b>(205,551)</b>                                         | <b>(240,651)</b>                            | <b>(102,632)</b>  | <b>-</b>       | <b>15,645</b>   | <b>(327,638)</b>            |
| <b>Total Depreciable Capital Assets, Net</b> | <b>435,758</b>                                           | <b>505,958</b>                              | <b>284,294</b>    | <b>-</b>       | <b>-</b>        | <b>902,868</b>              |
| <b>Total Capital Assets, Net</b>             | <b>\$ 548,374</b>                                        | <b>\$ 618,574</b>                           | <b>\$ 417,581</b> | <b>\$ -</b>    | <b>\$ -</b>     | <b>\$ 1,036,155</b>         |

\*The Charter School implemented GASB 87 in the current fiscal year and, as a result, made a restatement of capital assets to reflect Financed Purchase Obligations as of July 1, 2021.

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**NOTE 4 CAPITAL ASSETS (CONTINUED)**

**Governmental Activities**

Depreciation expense totaling \$102,632 for the year ended June 30, 2022 was allocated to governmental activities, \$18,435 for Instruction, \$19,597 for Facilities Acquisition and Construction, and \$64,600 for Instructional Related Technology.

**NOTE 5 FINANCED PURCHASE OBLIGATIONS**

The Charter School has entered into two agreements with Apple, Inc. to finance the purchase computer equipment. These financed purchase obligations are effective for three years, with payments continuing through 2024 and have interest rates of 4.19% and 3.29%. As of June 30, 2022, the value of these financed purchase obligations is \$95,367. The Charter School is required to make annual principal and interest payments, according the following schedule:

|                        | Total     | Principal | Interest |
|------------------------|-----------|-----------|----------|
| 2023                   | \$ 68,194 | \$ 65,791 | \$ 2,403 |
| 2024                   | 30,046    | 29,576    | 470      |
| Total Minimum Payments | \$ 98,240 | \$ 95,367 | \$ 2,873 |

**NOTE 6 CONTRACT FOR SERVICES**

The Charter School has an agreement with the Spence Management Group, LLC, to provide transportation for the Charter School's students for the school year. Payment is based on annual fee per student. For the fiscal year ended June 30, 2022, expenses reported pursuant to this agreement was \$195,000.

**NOTE 7 COMPENSATED ABSENCES**

The following is a summary of changes in compensated absences for the year ended June 30, 2022.

|                                | Balance<br>July 1,<br>2021 | Additions | Reductions  | Balance<br>June 30,<br>2022 | Due<br>Within<br>One Year |
|--------------------------------|----------------------------|-----------|-------------|-----------------------------|---------------------------|
| <u>Governmental Activities</u> |                            |           |             |                             |                           |
| Compensated Absences Payable   | \$ 89,817                  | \$ 64,220 | \$ (59,259) | \$ 94,778                   | \$ 7,582                  |

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**NOTE 7 COMPENSATED ABSENCES (CONTINUED)**

Charter School employees accrue vacation and sick leave based on length of service, subject to certain limitations regarding the amount that will be paid upon termination. The Charter School reports a liability for the accrued leave; however, State appropriations fund only the portion of accrued leave that is used or paid in the current fiscal year. Although the Charter School expects the liability to be funded primarily from future appropriations, generally accepted accounting principles do not permit the recording of a receivable in anticipation of future appropriations. At June 30, 2022, the estimated liability for compensated absences totaled \$94,778. Of this amount, \$7,582 is estimated to be paid in the coming fiscal year. For governmental activities, compensated absences are generally liquidated with resources of the General Fund.

**NOTE 8 ENCUMBRANCES**

Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

Fund balances are restricted, committed, or assigned at fiscal year-end to report an amount likely to be expended from the 2021-22 fiscal year budget as a result of purchase orders outstanding at June 30, 2022. At June 30, 2022, \$66,055 was accounted for in assigned fund balance for purchase orders.

Because revenues of grants accounted for in the General Fund are not recognized until expenditures are incurred, these grant funds generally do not accumulate fund balances. Accordingly, no reserve for encumbrances are reported for grant funds. There were no purchase orders outstanding for grants accounted for in the General Funds at June 30, 2022.

**NOTE 9 SCHEDULE OF STATE REVENUE SOURCES**

As stated in a prior note, the Charter School receives revenue for current operations primarily from the State of Florida through the Sponsor. The following is a schedule of the revenue for the 2021-22 fiscal year.

| Source                            | Amount       |
|-----------------------------------|--------------|
| Florida Education Finance Program | \$ 3,771,345 |
| Other State Revenue               | 13,993       |
| Charter School Capital Outlay     | 259,432      |
| Total State Revenues              | \$ 4,044,770 |

Accounting policies relating to certain state revenue sources are described in Note 1.



**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 10 STATE RETIREMENT PLANS**

***General Information about the Florida Retirement System (FRS)***

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 121, Florida Statutes, also provides for nonintegrated, optional retirement programs in lieu of the FRS to certain members of the Senior Management Service Class employed by the State and faculty and specified employees of State colleges. Chapter 112, Florida Statutes, established the Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the College are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site ([www.dms.myflorida.com](http://www.dms.myflorida.com)). Charter School contributions to the FRS totaled \$150,839. The liability and expense for pension benefits are reported in the financial statements of the State College of Florida, Manatee-Sarasota.

**NOTE 11 OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

The Charter School provides post-employment health care benefits in accordance with Section 112.0801, Florida Statutes, to all employees who retire from the Charter School. The Charter School is required to provide health care coverage at cost to all retirees but does not pay any portion of the premium for the retiree to participate in the Charter School's group health care plan. The liability and expense for other post-employment benefits, calculated in accordance with Government Accounting Standards Board Statement No. 75 *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, are reported in the financial statements of the State College of Florida Manatee-Sarasota.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 12 RISK MANAGEMENT PROGRAM**

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The College provided coverage for these risks primarily through the Florida College System Risk Management Consortium (Consortium), which was created under School of Section 1001.64(27), Florida Statutes, by the boards of trustees of the Florida public colleges for the purpose of joining a cooperative effort to develop, implement, and participate in a coordinated statewide college risk management program. The Consortium is self-sustaining through member assessments (premiums) and purchases excess insurance through commercial companies for claims in excess of specified amounts. Insurance coverage obtained through the Consortium included fire and extended property, general and automobile liability, workers' compensation, health, life, and other liability coverage. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years. The Charter School, as part of the College, is covered under the Consortium's plan.

**NOTE 13 RELATED PARTIES**

**Building Lease**

Effective July 1, 2012, the Charter School entered into a 10-year lease agreement with the College for the rental of the Charter school building. Pursuant to the lease agreement, there was an initial payment of \$100,000, plus base lease payments charged each year.

Effective July 1, 2019, lease charges increased to \$6.00/sf. or \$219,294 for 36,549 square feet of space. Lease charge was \$219,294 for fiscal year ended June 30, 2022. The building lease agreement expired on June 30, 2022.

Effective July 1, 2022, the Charter School entered into a 10-year lease agreement with the College for the rental of the Charter School building. Lease charges will be \$365,490 per year.

**Safe School Officer Service**

Effective for the 2019-20 fiscal year, the Charter School is charged \$100,000 per year for the implementation of F.S. 1003.12 "Safe School officers at each public school."

**Dual Enrollment**

Pursuant to Florida Statute 1007.27(21)(n)1., the Charter School shall pay the College the standard tuition rate per credit hour for dual enrollment courses taken on the College's campus. For the 2021-22 school year, \$312,681 has been charged by the College to the Charter School for dual enrollment.

**REQUIRED SUPPLEMENTARY INFORMATION**

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND  
YEAR ENDED JUNE 30, 2022**

|                                                   | Budgeted Amounts |                   | Actual<br>Amounts   | Variance with<br>Final Budget |
|---------------------------------------------------|------------------|-------------------|---------------------|-------------------------------|
|                                                   | Original         | Final             |                     | Positive<br>(Negative)        |
| <b>REVENUES</b>                                   |                  |                   |                     |                               |
| Federal Sources:                                  |                  |                   |                     |                               |
| Federal through State and Local                   | \$ 11,268        | \$ 27,268         | \$ 10,013           | \$ (17,255)                   |
| State Sources:                                    |                  |                   |                     |                               |
| Florida Education Finance Program                 | 3,773,276        | 3,817,237         | 3,771,345           | (45,892)                      |
| Other State Revenue                               | 40               | 40                | 13,993              | 13,953                        |
| Local Sources:                                    |                  |                   |                     |                               |
| Dues and Donations                                | -                | -                 | 59,106              | 59,106                        |
| Interest Earnings                                 | 79,430           | 79,430            | 5,688               | (73,742)                      |
| Total Revenues                                    | <u>3,864,014</u> | <u>3,923,975</u>  | <u>3,860,145</u>    | <u>(63,830)</u>               |
| <b>EXPENDITURES</b>                               |                  |                   |                     |                               |
| Current:                                          |                  |                   |                     |                               |
| Instruction                                       | 2,176,022        | 2,226,644         | 2,000,231           | 226,413                       |
| Exceptional Student Education                     | 92,801           | 94,960            | 85,304              | 9,656                         |
| Student Support Services                          | 129,179          | 132,184           | 166,387             | (34,203)                      |
| Instruction and Curriculum Development Services   | 518              | 530               | 476                 | 54                            |
| Instructional Staff Training Services             | 6,931            | 7,092             | 6,371               | 721                           |
| Instruction-Related Technology                    | 67,334           | 68,900            | 61,894              | 7,006                         |
| Board                                             | 78               | 80                | 72                  | 8                             |
| School Administration                             | 588,348          | 602,035           | 540,818             | 61,217                        |
| Fiscal Services                                   | 66,279           | 67,821            | 60,925              | 6,896                         |
| Food Services                                     | 51,460           | 52,657            | 47,303              | 5,354                         |
| Central Services                                  | 2,176            | 2,226             | 2,000               | 226                           |
| Student Transportation Services                   | 212,138          | 217,073           | 204,960             | 12,113                        |
| Operation of Plant                                | 260,760          | 266,826           | 239,694             | 27,132                        |
| Administrative Technology Services                | 4,622            | 4,730             | 4,249               | 481                           |
| Debt Service:                                     |                  |                   |                     |                               |
| Principal                                         | 68,899           | 70,502            | 63,333              | 7,169                         |
| Interest and Other Charges                        | 1,404            | 1,437             | 1,291               | 146                           |
| Other Capital Outlay Expenditures                 | 115,019          | 117,695           | 105,727             | 11,968                        |
| Total Expenditures                                | <u>3,843,968</u> | <u>3,933,392</u>  | <u>3,591,035</u>    | <u>342,357</u>                |
| Excess (deficiency) of revenues over expenditures | <u>20,046</u>    | <u>(9,417)</u>    | <u>269,110</u>      | <u>278,527</u>                |
| <b>OTHER FINANCING SOURCES</b>                    |                  |                   |                     |                               |
| Proceeds from Financed Purchase Agreement         | -                | -                 | 88,500              | 88,500                        |
| Total Other Financing Sources                     | <u>-</u>         | <u>-</u>          | <u>88,500</u>       | <u>88,500</u>                 |
| <b>NET CHANGE IN FUND BALANCE</b>                 | <u>\$ 20,046</u> | <u>\$ (9,417)</u> | 357,610             | <u>\$ 367,027</u>             |
| Fund Balance - Beginning of Year                  |                  |                   | <u>1,675,754</u>    |                               |
| <b>FUND BALANCE - END OF YEAR</b>                 |                  |                   | <u>\$ 2,033,364</u> |                               |

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
BUDGETARY COMPARISON SCHEDULE – GRANT SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2022**

|                                                      | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|------------------------------------------------------|-------------------------|----------------|---------------------------|-------------------------------------------------------------------|
|                                                      | <u>Original</u>         | <u>Final</u>   |                           |                                                                   |
| <b>REVENUES</b>                                      |                         |                |                           |                                                                   |
| Federal Sources:                                     |                         |                |                           |                                                                   |
| Federal through State and Local                      | \$ 92,337               | \$ 360,590     | \$ 71,471                 | \$ (289,119)                                                      |
| Total Revenues                                       | <u>92,337</u>           | <u>360,590</u> | <u>71,471</u>             | <u>(289,119)</u>                                                  |
| <b>EXPENDITURES</b>                                  |                         |                |                           |                                                                   |
| Instruction                                          | 76,697                  | 297,458        | 76,697                    | 220,761                                                           |
| Instructional Staff Training Services                | 9,206                   | 35,704         | 9,206                     | 26,498                                                            |
| Instruction-Related Technology                       | <u>7,072</u>            | <u>27,428</u>  | <u>7,072</u>              | <u>20,356</u>                                                     |
| Total Expenditures                                   | <u>92,975</u>           | <u>360,590</u> | <u>92,975</u>             | <u>267,615</u>                                                    |
| Excess (deficiency) of revenues over<br>expenditures | <u>(638)</u>            | <u>-</u>       | <u>(21,504)</u>           | <u>(21,504)</u>                                                   |
| <b>NET CHANGE IN FUND BALANCE</b>                    | <u>\$ (638)</u>         | <u>\$ -</u>    | <u>(21,504)</u>           | <u>\$ (21,504)</u>                                                |
| Fund Balance - Beginning of the Year                 |                         |                | <u>-</u>                  |                                                                   |
| <b>FUND BALANCE - END OF YEAR</b>                    |                         |                | <u>(21,504)</u>           |                                                                   |

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - BRADENTON CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

**NOTE 1 BUDGETARY VARIANCES IN GRANT SPECIAL REVENUE FUND**

The Charter School had a revenue variance in the Grant Special Revenue Fund of \$289,119. The Charter School will budget grant revenues and expenditure at the amount accessible during the fiscal year, regardless if those funds will actually be received and expended.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
State College of Florida Collegiate School - Bradenton Campus  
Bradenton, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of State College of Florida Collegiate School - Bradenton Campus (the Charter School), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated October 6, 2022.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

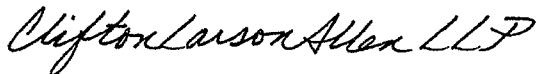
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Tampa, Florida  
October 6, 2022





## MANAGEMENT LETTER

Board of Trustees  
State College of Florida Collegiate School - Bradenton Campus  
Bradenton, Florida

### Report on the Financial Statements

We have audited the financial statements of the State College of Florida Collegiate School - Bradenton Campus (the Charter School), a restricted fund of the State College of Florida, as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated October 6, 2022.

### Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.850, Rules of the Auditor General.

### Other Reports and Schedule

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, which is dated October 6, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.854(1)(e)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no prior year findings.

### Official Title

Section 10.854(1)(e)5., *Rules of the Auditor General*, requires the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education of the entity are State College of Florida Collegiate School - Bradenton Campus and 412141.

**Financial Condition**

Sections 10.854(1)(e)2. and 10.855(11), *Rules of the Auditor General*, require that we report the results of our determination as to whether or not the School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Charter School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), *Rules of the Auditor General*, we applied financial condition assessment procedures for the School. It is management's responsibility to monitor the School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.854(1)(e)3., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Transparency**

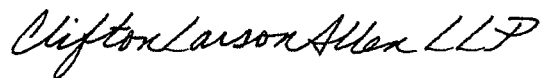
Sections 10.854(1)(e)7. and 10.855(13), *Rules of the Auditor General*, require that we report the results of our determination as to whether the Charter School maintains on its website the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the Charter School maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

**Additional Matters**

Section 10.854(1)(e)4., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the board of trustees, applicable management, and the School Board of Manatee County, and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Tampa, Florida  
October 6, 2022



**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**

**FINANCIAL STATEMENTS AND REQUIRED INFORMATION**

**YEAR ENDED JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](http://CLAcconnect.com)

STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
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## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
State College of Florida Collegiate School - Venice Campus  
Venice, Florida

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the State College of Florida Collegiate School - Venice Campus (the Charter School), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter School, as of June 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matters**

As discussed in Note 1, the financial statements of the Charter School are intended to present the financial position, and the changes in financial position, of only that portion of the governmental activities, each major fund, and the aggregate remaining fund information of the State College of Florida that is attributable to the transactions of the Charter School. They do not purport to, and do not, present fairly the financial position of the State College of Florida, as of June 30, 2022, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Effective July 1, 2021, the Charter School adopted GASB Statement No. 87, *Leases*. The guidance requires lessees to recognize a right-to-use lease asset and corresponding lease liability for all leases with lease terms greater than twelve months. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2022, on our consideration of the Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Tampa, Florida  
October 22, 2022



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2022  
(UNAUDITED)**

Management's discussion and analysis (MD&A) provides an overview of the financial position for the fiscal years ended June 30, 2022 and June 30, 2021 and the activities of the State College of Florida Collegiate School (the Charter School) for the fiscal year ended June 30, 2022. This discussion has been prepared by Venice Campus management and the information contained in the MD&A is intended to highlight significant transactions, events and conditions, and should be read in conjunction with the Charter School's financial statements and notes thereto. Responsibility for the completeness and fairness of this information rests with the Charter School's management. This discussion and analysis contain financial activities of the Charter School as a restricted fund of the State College of Florida, Manatee-Sarasota (the College).

### **FINANCIAL HIGHLIGHTS**

For the year ended June 30, 2022, the Charter School's revenues exceeded expenses by \$638,664. The Charter School conducted operations for the 2021-22 academic year with revenues of \$2,008,711.

The Charter School commenced operations during the year beginning July 1, 2019. Start-up activities began in fiscal year 2018-19, and students first enrolled during the 2019-20 academic year. For the year ended June 30, 2021, the Charter School's expenses exceeded revenues by \$229,289 resulting in an ending net position of \$151,709. The Charter School conducted operations for the 2020-21 academic year with revenues of \$1,327,987.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The Charter School's basic financial statements consists of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements.

The Charter School is a public charter school sponsored by the School District of Sarasota County, Florida. The initial charter became effective July 1, 2019 and continues until June 30, 2034. The Charter School is organized pursuant to Section 1002.33, Florida Statutes, and is governed by the District Board of Trustees of the State College of Florida, Manatee-Sarasota, who are appointed by the Governor of the State of Florida, and confirmed by the Senate in regular session.

The Charter School is operated by the College and is housed on the College's Venice Campus. It is designed to provide students with the opportunity to graduate simultaneously with a high school diploma and an Associate in Arts (AA) degree. Students will explore their potential, discover the importance of higher education, and receive personalized attention in a close-knit school setting.

The Charter School is recognized as a separate restricted fund in the accounting system of the College. The State of Florida Auditor General's Office audits the College's financial statements. The College adheres to internal control procedures contained in the Board of Trustees Rules and the Accounting Manual of the Florida College System. As a restricted fund of the College, the Charter School is subject to the same internal control procedures as the College, and in addition, to the standards contained in the Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) and other stipulated guidelines for Charter Schools.

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STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2022  
(UNAUDITED)**

**Government-Wide Financial Statements**

The government-wide financial statements provide both short-term and long-term information about the Charter School's overall financial condition in a manner similar to those of a private sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the primary government presented on the accrual basis of accounting.

The statement of net position provides information about the Charter School's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net position, is a measure of the financial health of the Charter School. The statement of activities presents information about the change in the Charter School's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the Charter School's financial health is improving or deteriorating.

All of the Charter School's activities and services are reported in the government-wide financial statements as governmental activities. The Charter School's governmental activities include instruction, student support services, instructional support services, administrative support, facility maintenance, and student transportation services. Revenues for current operations are received primarily from the Sponsor pursuant to the funding provisions included in the charter.

**Fund Financial Statements**

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Charter School uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the Charter School's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity wide perspective contained in the government-wide statements. All of the operations of the Charter School are presented in governmental funds only.

**Governmental Funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. The financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year.

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The governmental fund statements provide a detailed short-term view that may be used to evaluate the Charter School's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and

the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the Charter School's governmental funds. The Charter School's major funds are the General Fund, the Special Revenue Fund, and the Capital Projects Fund.

The Charter School adopts an annual appropriated budget for its governmental funds.

Fiduciary Fund: A custodial fund is used to report assets held in a fiduciary capacity for the benefit of external parties, such as parent teacher organization. The custodial fund is not reflected in the government-wide statements because the resources are not available to support the Charter School's own programs. In its fiduciary capacity, the Charter School is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

**Notes to Financial Statements**

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
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MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2022  
(UNAUDITED)**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. The following is a summary of the Charter School's net position as of June 30, 2022 and 2021.

|                                                      | <u>2022</u>         | <u>2021</u>       |
|------------------------------------------------------|---------------------|-------------------|
| <b>ASSETS</b>                                        |                     |                   |
| Cash and Cash Equivalents                            | \$ 933,144          | \$ 256,338        |
| Accounts Receivable                                  | 28,644              | 8,475             |
| Right to use Assets, Net of Accumulated Amortization | 74,168              | -                 |
| Capital Assets, Nondepreciable                       | 597,196             | 39,176            |
| Capital Assets, Net of Accumulated Depreciation      | <u>40,130</u>       | <u>14,050</u>     |
| Total Assets                                         | 1,673,282           | 318,039           |
| <b>LIABILITIES</b>                                   |                     |                   |
| Accounts Payable                                     | -                   | 544               |
| Accrued Wages and Benefits                           | 80,851              | 16,711            |
| Due to State College of Florida                      | 698,533             | 128,151           |
| Lease Liability - Current                            | 75,281              | -                 |
| Compensated Absences - Current                       | 2,260               | 1,674             |
| Compensated Absences - Noncurrent                    | <u>25,984</u>       | <u>19,250</u>     |
| Total Liabilities                                    | 882,909             | 166,330           |
| <b>NET POSITION</b>                                  |                     |                   |
| Net Investment in Capital Assets                     | 15,260              | 2,655             |
| Restricted - Capital Projects                        | 620,953             | 50,571            |
| Unrestricted                                         | <u>154,160</u>      | <u>98,483</u>     |
| Total Net Position                                   | 790,373             | 151,709           |
|                                                      | <u>\$ 1,673,282</u> | <u>\$ 318,039</u> |

Unrestricted net position may be used to meet the Charter School's ongoing obligations to students, employees, and creditors.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**YEAR ENDED JUNE 30, 2022**  
**(UNAUDITED)**

The key elements of the changes in the Charter School's net position for the fiscal year ended June 30, 2022 and 2021 are as follows:

|                                             | <u>2022</u>       | <u>2021</u>       |
|---------------------------------------------|-------------------|-------------------|
| <b>REVENUES</b>                             |                   |                   |
| Federal through State and Local             | \$ 90,011         | \$ 397,738        |
| Florida Education Finance Program           | 1,262,931         | 879,621           |
| Charter School Capital Outlay               | 65,252            | -                 |
| Dues and Donations                          | 19,571            | -                 |
| Interest Earnings                           | 564               | 57                |
| Contributions from State College of Florida | 570,382           | 50,571            |
| Total Revenues                              | <u>2,008,711</u>  | <u>1,327,987</u>  |
| <b>EXPENSES</b>                             |                   |                   |
| Instruction                                 | 607,366           | 551,871           |
| Student Support Services                    | 234,468           | 183,902           |
| Instructional Media Support                 | 545               | 1,882             |
| Instruction and Curriculum Development      | 890               | 173,946           |
| Instructional Staff Training                | 1,779             | 11,395            |
| Instruction-Related Technology              | 15,859            | 18,000            |
| School Administration                       | 243,406           | 1,413             |
| Facilities Acquisition and Construction     | 91,056            | -                 |
| Fiscal Services                             | 20,448            | 26,125            |
| Food Services                               | 32                | -                 |
| Central Services                            | -                 | 126,564           |
| Student Transportation                      | 81,060            | 3,600             |
| Operation of Plant                          | 70,041            | -                 |
| Administrative Technology Services          | 3,097             | -                 |
| Total Expenses                              | <u>1,370,047</u>  | <u>1,098,698</u>  |
| <b>INCREASE IN NET POSITION</b>             | 638,664           | 229,289           |
| Net Position - Beginning of Year            | <u>151,709</u>    | <u>(77,580)</u>   |
| <b>NET POSITION - END OF YEAR</b>           | <u>\$ 790,373</u> | <u>\$ 151,709</u> |

The Charter School's 2021-22 net position increased by \$638,664. This increase is due increasing revenue and reducing operating expenses.

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The largest revenue source is the funds received by the School District (63 percent). The primary source of these funds comes from the State of Florida and flows through the School District on behalf of the Charter School. Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data and is designed to maintain equity in funding across all Florida school districts including Charter Schools.

### **FINANCIAL ANALYSIS OF THE CHARTER SCHOOL'S FUNDS**

#### **Major Governmental Funds**

The General Fund is the chief operating fund of the Charter School. At the end of the current fiscal year, unassigned fund balance is \$177,790 and the assigned balance is \$4,614.

The Special Revenue Fund is a fund restricted for the use of federal grant monies received. At the end of the current year, the unassigned fund balance is (\$9,772).

The Capital Project Fund has a total fund balance of zero. Any fund balance would be restricted for acquisition, construction, leasing, and maintenance of capital assets.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Budget revisions are due primarily to changes in estimated State funding levels and corresponding adjustments to planned expenditures to ensure maintenance of an adequate fund balance. Actual State and Local revenues are \$98,101 or 7.1 percent less than the budgeted amount. Actual expenditures are \$5,514 or 0.4 percent greater than the budgeted amount.

### **ECONOMIC FACTORS THAT WILL AFFECT THE FUTURE**

The Charter School's economic condition is closely tied to that of the State of Florida. It is expected that the Charter School will continue to maintain its present level of services and financial health. The initial contract of fifteen (15) years between the School District of Sarasota County, Florida, and the District Board of Trustees of State College of Florida, Manatee-Sarasota commenced operations in the 2019-20 year. At this time, enrollment is approximately 123 students.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of finances for those who may be interested. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Vice President for Finance and Administrative Services, State College of Florida, Manatee-Sarasota, 5840 26<sup>th</sup> Street West, Bradenton, Florida 34207.

## **BASIC FINANCIAL STATEMENTS**



**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
STATEMENT OF NET POSITION  
JUNE 30, 2022**

|                                                      | <u>Governmental<br/>Activities</u> |
|------------------------------------------------------|------------------------------------|
| <b>ASSETS</b>                                        |                                    |
| Cash and Cash Equivalents                            | \$ 933,144                         |
| Accounts Receivable                                  | 28,644                             |
| Right to use Assets, Net of Accumulated Amortization | 74,168                             |
| Capital Assets, Nondepreciable                       | 597,196                            |
| Capital Assets, Net of Accumulated Depreciation      | <u>40,130</u>                      |
| Total Assets                                         | <u>1,673,282</u>                   |
| <br><b>LIABILITIES</b>                               |                                    |
| Accrued Wages and Benefits                           | 80,851                             |
| Due to State College of Florida                      | 698,533                            |
| Lease Liability - Current                            | 75,281                             |
| Compensated Absences - Current                       | 2,260                              |
| Compensated Absences - Noncurrent                    | <u>25,984</u>                      |
| Total Liabilities                                    | <u>882,909</u>                     |
| <br><b>NET POSITION</b>                              |                                    |
| Net Investment in Capital Assets                     | 15,260                             |
| Restricted - Capital Projects                        | 620,953                            |
| Unrestricted                                         | <u>154,160</u>                     |
| Total Net Position                                   | <u>790,373</u>                     |
| <br><b>TOTAL LIABILITIES AND NET POSITION</b>        | <br><u>\$ 1,673,282</u>            |

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2022**

|                                               |              | Program Revenues                         |                                        |                                                           |
|-----------------------------------------------|--------------|------------------------------------------|----------------------------------------|-----------------------------------------------------------|
| Expenses                                      |              | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Net Revenue<br>(Expense)<br>and Change<br>in Net Position |
| <b>Governmental Activities:</b>               |              |                                          |                                        |                                                           |
| Instruction                                   | \$ 607,366   | \$ 45,349                                | \$ -                                   | \$ (562,017)                                              |
| Student Support Services                      | 234,468      | 6,125                                    | -                                      | (228,343)                                                 |
| Instructional Media Support                   | 545          | 7,626                                    | -                                      | 7,081                                                     |
| Instruction and Curriculum Development        | 890          | -                                        | -                                      | (890)                                                     |
| Instructional Staff Training                  | 1,779        | -                                        | -                                      | (1,779)                                                   |
| Instruction-Related Technology                | 15,859       | 30,412                                   | -                                      | 14,553                                                    |
| School Administration                         | 243,406      | 499                                      | -                                      | (242,907)                                                 |
| Facilities Acquisition and Construction       | 91,056       | -                                        | -                                      | (91,056)                                                  |
| Fiscal Services                               | 20,448       | -                                        | -                                      | (20,448)                                                  |
| Food Services                                 | 32           | -                                        | -                                      | (32)                                                      |
| Student Transportation                        | 81,060       | -                                        | -                                      | (81,060)                                                  |
| Operation of Plant                            | 70,041       | -                                        | 65,252                                 | (4,789)                                                   |
| Administrative Technology Services            | 3,097        | -                                        | -                                      | (3,097)                                                   |
| Total Governmental Activities                 | \$ 1,370,047 | \$ 90,011                                | \$ 65,252                              | \$ (1,214,784)                                            |
| <b>General Revenues:</b>                      |              |                                          |                                        |                                                           |
| State through School Board of Sarasota County |              |                                          |                                        | 1,262,931                                                 |
| Dues and Donations                            |              |                                          |                                        | 19,571                                                    |
| Unrestricted Investment Earnings              |              |                                          |                                        | 564                                                       |
| Contributions from State College of Florida   |              |                                          |                                        | 570,382                                                   |
|                                               |              |                                          |                                        | 1,853,448                                                 |
| <b>CHANGE IN NET POSITION</b>                 |              |                                          |                                        | <b>638,664</b>                                            |
| Net Position - Beginning of Year              |              |                                          |                                        | 151,709                                                   |
| <b>NET POSITION - END OF YEAR</b>             |              |                                          |                                        | <b>\$ 790,373</b>                                         |

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2022**

|                                           | General Fund          | Special<br>Revenue Fund | Capital Project<br>Fund | Total                 |
|-------------------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|
| <b>ASSETS</b>                             |                       |                         |                         |                       |
| Cash and Cash Equivalents                 | \$ 319,287            | \$ -                    | \$ 613,857              | \$ 933,144            |
| Accounts Receivable                       | -                     | 21,548                  | 7,096                   | 28,644                |
| Due from Other Funds                      | 21,548                | -                       | -                       | 21,548                |
| Total Assets                              | <u>340,835</u>        | <u>21,548</u>           | <u>620,953</u>          | <u>983,336</u>        |
| <b>LIABILITIES</b>                        |                       |                         |                         |                       |
| Accrued Wages and Benefits                | 80,851                | -                       | -                       | 80,851                |
| Due to Other Funds                        | -                     | 21,548                  | -                       | 21,548                |
| Due to State College of Florida           | 77,580                | -                       | 620,953                 | 698,533               |
| Total Liabilities                         | <u>158,431</u>        | <u>21,548</u>           | <u>620,953</u>          | <u>800,932</u>        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>      |                       |                         |                         |                       |
| Unavailable Revenue - Grant Reimbursement | -                     | 9,772                   | -                       | 9,772                 |
| Total Deferred Inflows of Resources       | <u>-</u>              | <u>9,772</u>            | <u>-</u>                | <u>9,772</u>          |
| <b>FUND BALANCES</b>                      |                       |                         |                         |                       |
| Assigned                                  | 4,614                 | -                       | -                       | 4,614                 |
| Unassigned                                | 177,790               | (9,772)                 | -                       | 168,018               |
| Total Fund Balance                        | <u>182,404</u>        | <u>(9,772)</u>          | <u>-</u>                | <u>172,632</u>        |
| <br>Total Liabilities and Fund Balances   | <br><u>\$ 340,835</u> | <br><u>\$ 21,548</u>    | <br><u>\$ 620,953</u>   | <br><u>\$ 983,336</u> |

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2022**

|                                                                                                                                                                                                              |                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Total Fund Balance for Governmental Funds                                                                                                                                                                    | \$ 172,632        |
| Amounts reported for governmental activities in the statement of net position are different because:                                                                                                         |                   |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.                                                                       | 637,326           |
| Compensated absences are not due and payable in the current period; therefore, are not reported in the fund statements.                                                                                      | (28,244)          |
| Right to use assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.                                                                  | 74,168            |
| Deferred inflows of resources related to grant revenue reimbursement is not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting. | 9,772             |
| Lease liabilities are not due and payable in the current period; therefore, are not reported in the fund statements.                                                                                         | (75,281)          |
| Total Net Position of Governmental Activities                                                                                                                                                                | <u>\$ 790,373</u> |

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES – GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2022**

|                                                   | General Fund      | Special<br>Revenue<br>Fund | Capital<br>Project<br>Fund | Total             |
|---------------------------------------------------|-------------------|----------------------------|----------------------------|-------------------|
| <b>REVENUES</b>                                   |                   |                            |                            |                   |
| Federal Sources:                                  |                   |                            |                            |                   |
| Federal through State and Local                   | \$ -              | \$ 80,239                  | \$ -                       | \$ 80,239         |
| State Sources:                                    |                   |                            |                            |                   |
| Florida Education Finance Program                 | 1,262,931         | -                          | -                          | 1,262,931         |
| Charter School Capital Outlay                     | -                 | -                          | 65,252                     | 65,252            |
| Local Sources:                                    |                   |                            |                            |                   |
| Dues and Donations                                | 19,571            | -                          | -                          | 19,571            |
| Interest Earnings                                 | 564               | -                          | -                          | 564               |
| Contributions from State College of Florida       | -                 | -                          | 570,382                    | 570,382           |
| Total Revenues                                    | <u>1,283,066</u>  | <u>80,239</u>              | <u>635,634</u>             | <u>1,998,939</u>  |
| <b>EXPENDITURES</b>                               |                   |                            |                            |                   |
| Instruction                                       | 555,579           | 45,349                     | -                          | 600,928           |
| Student Support Services                          | 226,407           | 6,125                      | -                          | 232,532           |
| Instruction and Curriculum Development            | 890               | -                          | -                          | 890               |
| Instructional Staff Training                      | 1,779             | -                          | -                          | 1,779             |
| Instruction-Related Technology                    | 7,568             | 3,867                      | -                          | 11,435            |
| School Administration                             | 240,840           | 499                        | -                          | 241,339           |
| Fiscal Services                                   | 20,448            | -                          | -                          | 20,448            |
| Food Services                                     | 32                | -                          | -                          | 32                |
| Student Transportation                            | 81,060            | -                          | -                          | 81,060            |
| Operation of Plant                                | 70,041            | -                          | 12,362                     | 82,403            |
| Administrative Technology Services                | 3,097             | -                          | -                          | 3,097             |
| Debt Service:                                     |                   |                            |                            |                   |
| Principal                                         | 11,609            | -                          | 61,447                     | 73,056            |
| Interest and Other Charges                        | 719               | -                          | 3,805                      | 4,524             |
| Capital Outlay                                    | 23,572            | 34,171                     | 682,785                    | 740,528           |
| Total Expenditures                                | <u>1,243,641</u>  | <u>90,011</u>              | <u>760,399</u>             | <u>2,094,051</u>  |
| Excess (deficiency) of revenues over expenditures | 39,425            | (9,772)                    | (124,765)                  | (95,112)          |
| <b>OTHER FINANCING SOURCES</b>                    |                   |                            |                            |                   |
| Proceeds from Right to Use Lease Obligations      | <u>23,572</u>     | <u>-</u>                   | <u>124,765</u>             | <u>148,337</u>    |
| Net Change in Fund Balance                        | <u>62,997</u>     | <u>(9,772)</u>             | <u>-</u>                   | <u>53,225</u>     |
| Fund Balance - Beginning of the Year              | 119,407           | -                          | -                          | 119,407           |
| <b>FUND BALANCE - END OF YEAR</b>                 | <u>\$ 182,404</u> | <u>\$ (9,772)</u>          | <u>\$ -</u>                | <u>\$ 172,632</u> |

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

Net Change in Fund Balance - Governmental Funds \$ 53,225

Amounts reported for governmental activities in the statement of activities are different because:

In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds expenditures are recognized based on the amounts actually paid for the compensated absences. This is the net amount of compensated absences used (earned) in excess of the amount earned (paid) in the current period. (7,320)

Capital assets are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense in the current period. The difference is comprised of:

|                         |         |         |
|-------------------------|---------|---------|
| Capital Asset Additions | 740,528 |         |
| Depreciation Expense    | (8,091) | 732,437 |

Right to use assets are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as amortization expense in the current period. The difference is comprised of:

|                      |          |          |
|----------------------|----------|----------|
| Amortization Expense | (74,169) | (74,169) |
|----------------------|----------|----------|

The issue of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither transaction has an effect on net position. The difference is comprised of:

|                                             |           |          |
|---------------------------------------------|-----------|----------|
| Proceeds from Financed Purchase Obligations | (148,337) |          |
| Principal Payments                          | 73,056    | (75,281) |

Certain revenues not considered available are not recognized in the governmental funds but are included in the statement of activities. 9,772

Change in Net Position of Governmental Activities \$ 638,664

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**JUNE 30, 2022**

|                                   | Custodial Fund |
|-----------------------------------|----------------|
| <b>ASSETS</b>                     |                |
| Cash                              | \$ 2,402       |
| Total Assets                      | 2,402          |
| <br><b>FIDUCIARY NET POSITION</b> |                |
| Restricted for:                   |                |
| Individuals and organizations     | 2,402          |
| Total Net Fiduciary Position      | \$ 2,402       |

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**YEAR ENDED JUNE 30, 2022**

|                                  | Custodial Fund |
|----------------------------------|----------------|
| <b>ADDITIONS</b>                 |                |
| Membership Dues and Donations    | \$ 2,827       |
| Total Additions                  | 2,827          |
| <b>DEDUCTIONS</b>                |                |
| PTO Event Expenses               | 425            |
| Total Deductions                 | 425            |
| Beginning Fiduciary Net Position | -              |
| Change in Fiduciary Net Position | 2,402          |
| Fiduciary Net Position - Ending  | \$ 2,402       |



**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The State College of Florida Collegiate School - Venice Campus (the Charter School) is a restricted fund of State College of Florida, Manatee-Sarasota (the College). As such, the financial statements of the Charter School are intended to present the financial position, the changes in financial position of only that portion of the activities of the State College of Florida that is attributable to the Charter School. The general operating rules of the Charter School are contained in Section 1002.33, Florida Statutes. The Charter School operates under a charter with the sponsoring school district, the School District of Sarasota County, Florida (Sponsor). The initial charter is effective July 1, 2019 through June 30, 2034. The charter may be renewed pursuant to Section 1002.33, Florida Statutes, for such duration as may be established by mutual written consent of the parties and by successful completion of the renewal process. At the end of the term of the charter, the Sponsor may choose not to renew the charter, in which case, the Sponsor is required to notify the Charter School in writing at least 90 days prior to the charter's expiration. During the term of the charter, the Sponsor may also terminate the charter if good cause is shown. The Charter School shall notify the Sponsor in writing at least 90 days prior to the expiration of the charter as to its intent to renew or not renew.

**Basis of Presentation**

The financial statements of the Charter School have been prepared in conformity with accounting principles generally accepted in the United States of America as applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles in the United States of America. The more significant of the Charter School's accounting policies are described below.

**Government-Wide Financial Statements**

The government-wide financial statements, including the statement of net position and the statement of activities, present information about the Charter School as a whole. These statements include the nonfiduciary financial activity of the Charter School and report only governmental activities as the Charter School does not engage in any business type activities.

The government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Charter School's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Charter School.

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JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Financial Statements**

The fund financial statements report detailed information about the Charter School in the governmental fund. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The Charter School reports the following major governmental funds:

General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

Special Revenue Fund – to account for financial resources that are provided by federal grants and are legally restricted to be expended for specific current purposes.

Capital Project Fund – to account for financial resources that are to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, leasing facilities and debt service payments on capital leases for relocatable school buildings.

Additionally, the Charter School reports the following fiduciary fund type:

Custodial Fund – to account for resources of the school internal funds which are used to administer moneys collected in connection with parent-teacher organization fund-raisers. This fund was established in the current year as related activities and fundraising continue to expand.

**Basis of Accounting**

Basis of accounting refers to when revenues, expenses and related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Accounting (Continued)**

The governmental fund financial statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Charter School considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for federal, state, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, postemployment healthcare benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

**Cash and Cash Equivalents**

Amounts reported as cash consist of cash on hand and cash in demand deposit accounts. Cash deposits of the Charter School are held by banks qualified as public depositories under Florida law. All such deposits are insured by federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool required by Chapter 280, Florida Statutes.

The Charter School considers all highly liquid investments with original maturities of three months or less when purchased, as well as investment in the Charter School's cash and investment pool, to be cash equivalents.

Further discussion of cash and cash equivalents are continued in Note 3.

**Capital Assets**

The Charter School uses the policies of the College for capitalization and depreciation. The Charter School has a capitalization threshold of \$5,000 for tangible personal property and \$25,000 for improvements other than buildings. All capital assets are depreciated using the straight-line method over their estimated useful lives. Capital assets are depreciated using group depreciation and the straight-line method over the following useful lives of the asset group:

|                                                  |            |
|--------------------------------------------------|------------|
| Other Structures and Improvements                | 40 Years   |
| Furniture                                        | 7 Years    |
| Vehicles, Office Machines, Educational Equipment | 5 Years    |
| Computer Equipment                               | 3 Years    |
| Right to Use Assets                              | Lease Term |

Current year information relative to changes in capital assets is described in a subsequent note.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Position**

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors, laws, or regulations. Net position not reported as net investment in capital assets or restricted is reported as unrestricted net position. When both restricted and unrestricted amounts of net position are available for use for expenses incurred, it is the Charter School's policy to use restricted amounts first and then unrestricted amounts as they are needed.

**Fund Balance**

The Charter School follows the provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*". Accordingly, in the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Charter School is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is reported in five components: nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable Fund Balance – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale, the corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact. There was no nonspendable fund balance reported as of June 30, 2022.

Restricted Fund Balance – Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. There was no restricted fund balance reported as of June 30, 2022.

Committed Fund Balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Trustees, the Charter School's highest level of decision-making authority. Commitments may be changed or lifted only by the Board of Trustees taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category. There was no committed fund balance reported as of June 30, 2022.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Balance (Continued)**

Assigned Fund Balance – Includes spendable fund balance amounts established by the administration of the Charter School that are intended to be used for specific purposes that are neither considered restricted nor committed. Assigned fund balance consists of \$4,614 in the General Fund as of June 30, 2022.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been restricted, committed, or assigned to specific purposes within the general fund. Unassigned fund balance may also include negative balances for governmental funds if expenditures exceed amounts restricted, committed, or assigned for those specific purposes. Unassigned fund balance consists of \$177,790 in the General Fund as of June 30, 2022.

The Charter School expends restricted amounts first when both restricted and unrestricted fund balances are available unless there are legal documents that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Charter School would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance, when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

In the Special Revenue Fund, there is an unassigned fund deficit of (\$9,772) as of June 30, 2022. This deficit balance is due to unavailable grant revenues during the current period. The Charter School is reimbursed from grant funding entities for expenditures incurred. When reimbursement for these funds has not been received within 60 days of the current period, those funds are considered unavailable resources for the current period.

**Due to and Due from Other Funds**

Amounts reported as due to and due from other funds are for interfund loans between General Fund and Special Revenue Fund.

**Revenue Sources**

Revenue for current operations is received primarily from the School District of Sarasota County, Florida, pursuant to the funding provisions included in the Charter. In accordance with the funding provisions of the Charter and Section 1002.33(18)(b), Florida Statutes, the Charter School reports its student enrollment to the Sponsor. Under provisions of Section 1011.62, Florida Statutes, the Sponsor reports the number of student enrollments and related data to the Florida Department of Education (DOE) for funding through the Florida Education Finance Program (FEFP). Funding for the Charter School is adjusted during the year to reflect revised calculations of actual student enrollment. The State provides financial assistance to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical educational programs. The DOE generally requires that categorical educational program revenues be accounted for in the General Fund.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue Sources (Continued)**

The Charter School may receive federal awards for the enhancement of various educational programs. This assistance is generally based on applications submitted to and approved by various granting agencies. These federal awards may have eligibility requirements whereby the issuance of grant funds is withheld until such eligible expenditures are incurred. Revenues for these awards are recognized only to the extent that eligible expenditures are incurred.

Additionally, other revenues may be derived from various fundraising activities and certain other programs. During 2021-22, the Charter School received additional fund contributions from State College of Florida, Manatee-Sarasota.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**NOTE 2 REPORTING CHANGES**

The Charter School implemented GASB Statement No. 87, *Leases*. The statement addresses accounting and financial reporting for leases. This statement requires the Charter School to recognize certain lease assets and liabilities for leases that were previously classified as operating lease and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this statement a lessee is required to recognize a lease liability and an intangible right to use the leased asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about the Charter School's leasing activities.

Please see additional details in Note 5 related to the lease asset and Note 12 related to the lease liability.

**NOTE 3 CASH AND CASH EQUIVALENTS**

Cash and investments consisted of the following at June 30, 2022:

|                                                                             |                   |
|-----------------------------------------------------------------------------|-------------------|
| Bank Deposits                                                               | \$ 686,599        |
| Florida State Board of Administration -<br>Local Government Investment Pool | \$ 248,947        |
| Total Cash and Cash Equivalents                                             | <u>\$ 935,546</u> |

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**NOTE 4 CASH AND CASH EQUIVALENTS (CONTINUED)**

The Charter School does not currently maintain individual accounts with either financial institutions or brokerages titled under its name. Cash and cash equivalents as presented in these financial statements reflects the Charter School's equity in the College's pooled cash and cash equivalent balances. The Charter School does not have its own investment policy.

The Charter School's excess deposits are invested entirely in the State of Florida State Board Administration (SBA) Local Government Investment Pool (LGIP). This external investment pool, Florida PRIME, qualifies for making the election to measure all of its investments at amortized cost for financial reporting purposes. The pool's participants also measure their investments in this external investment pool at amortized cost for financial reporting purposes. Thus, the Charter School's position in Florida PRIME is measured at amortized cost. Florida PRIME is rated by Standard & Poor's with a current rating of AAAM. The investment policy of Florida PRIME is to manage the weighted average maturity to 50 days as of June 30, 2022.

Qualifying local government investment pools in the state of Florida must comply with applicable Florida statutory requirements. Chapter 218.409(8)(a), Florida Statutes, states that the principal balance within a LGIP trust fund is subject to withdrawal at any time. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest in the monies entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council.

With regard to liquidity fees, Chapter 218.409(4) provides authority for an LGIP to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made by the SBA.

At June 30, 2022, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value within Florida PRIME.

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**NOTE 5 CAPITAL ASSETS**

Capital asset activity at June 30, 2022, was as follows:

| Governmental Activities               | Balance<br>July 1, 2021 | Additions  | Deletions | Balance<br>June 30, 2022 |
|---------------------------------------|-------------------------|------------|-----------|--------------------------|
| Capital Assets - Nondepreciable:      |                         |            |           |                          |
| Construction in Progress              | \$ 39,176               | \$ 558,020 | \$ -      | \$ 597,196               |
| Capital Assets - Depreciable:         |                         |            |           |                          |
| Furniture, Fixtures, and Equipment    | 15,611                  | 34,171     | -         | 49,782                   |
| Right to Use Leased Building          |                         | 148,337    |           | 148,337                  |
| Total Depreciable Capital Assets      | 15,611                  | 182,508    | -         | 198,119                  |
| Accumulated Depreciation:             |                         |            |           |                          |
| Furniture, Fixtures, and Equipment    | (1,561)                 | (8,091)    | -         | (9,652)                  |
| Total Accumulated Depreciation        | (1,561)                 | (8,091)    | -         | (9,652)                  |
| Accumulated Amortization:             |                         |            |           |                          |
| Right to Use Leased Building          | -                       | (74,169)   | -         | (74,169)                 |
| Total Accumulated Amortization        | -                       | (74,169)   | -         | (74,169)                 |
| Total Depreciable Capital Assets, Net | 14,050                  | 100,248    | -         | 114,298                  |
| Total Capital Assets, Net             | \$ 53,226               | \$ 658,268 | \$ -      | \$ 711,494               |

**Governmental Activities**

Depreciation expense totaling \$8,091 for the year ended June 30, 2022 was allocated to governmental activities, specifically Instruction. Amortization expense for the right to use leased building asset totaled \$74,169 for the year ended June 30, 2022 and was allocated to Capital Outlay.

**NOTE 6 COMPENSATED ABSENCES**

The following is a summary of changes in compensated absences for the year ended June 30, 2022.

| Governmental Activities      | Balance<br>July 1,<br>2021 | Additions | Reductions  | Balance<br>June 30,<br>2022 | Due<br>Within<br>One Year |
|------------------------------|----------------------------|-----------|-------------|-----------------------------|---------------------------|
| Compensated Absences Payable | \$ 20,924                  | \$ 26,239 | \$ (18,919) | \$ 28,244                   | \$ 2,260                  |



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**NOTE 6 COMPENSATED ABSENCES (CONTINUED)**

Charter School employees accrue vacation and sick leave based on length of service, subject to certain limitations regarding the amount that will be paid upon termination. The Charter School reports a liability for the accrued leave; however, State appropriations fund only the portion of accrued leave that is used or paid in the current fiscal year. Although the Charter School expects the liability to be funded primarily from future appropriations, generally accepted accounting principles do not permit the recording of a receivable in anticipation of future appropriations. As of June 30, 2022, the estimated liability for compensated absences totaled \$28,244. Of this amount, \$2,260 is estimated to be paid in the coming fiscal year. For governmental activities, compensated absences are generally liquidated with resources of the General Fund.

**NOTE 7 ENCUMBRANCES**

Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

Fund balances are restricted, committed, or assigned at fiscal year-end to report an amount likely to be expended from the 2021-22 fiscal year budget as a result of purchase orders outstanding at June 30, 2022. At June 30, 2022, \$4,614 was accounted for in assigned fund balance for purchase orders.

Because revenues of grants accounted for in the General Fund are not recognized until expenditures are incurred, these grant funds generally do not accumulate fund balances. Accordingly, no reserve for encumbrances is reported for grant funds.

**NOTE 8 SCHEDULE OF STATE REVENUE SOURCES**

As stated in a prior note, the Charter School receives revenue for current operations primarily from the State of Florida through the Sponsor. The following is a schedule of the revenue for the 2021-22 fiscal year.

| Source                            | Amount       |
|-----------------------------------|--------------|
| Florida Education Finance Program | \$ 1,262,931 |
| Charter School Capital Outlay     | 65,252       |
| Total State Revenues              | \$ 1,328,183 |

Accounting policies relating to certain State revenue sources are described in Note 1.

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**NOTE 9 STATE RETIREMENT PLANS**

***General Information about the Florida Retirement System (FRS)***

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 121, Florida Statutes, also provides for nonintegrated, optional retirement programs in lieu of the FRS to certain members of the Senior Management Service Class employed by the State and faculty and specified employees of State colleges. Chapter 112, Florida Statutes, established the Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the College are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site ([www.dms.myflorida.com](http://www.dms.myflorida.com)).

Charter School contributions to the FRS totaled \$62,439 for the year ending June 30, 2022. The liability and expense for pension benefits are reported in the financial statements of the State College of Florida Manatee-Sarasota.

**NOTE 10 OTHER POST EMPLOYMENT BENEFITS (OPEB)**

The Charter School provides post-employment health care benefits in accordance with Section 112.0801, Florida Statutes, to all employees who retire from the Charter School. The Charter School is required to provide health care coverage at cost to all retirees but does not pay any portion of the premium for the retiree to participate in the Charter School's group health care plan. The liability and expense for other post-employment benefits, calculated in accordance with Government Accounting Standards Board Statement No. 75 *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, are reported in the financial statements of the State College of Florida Manatee-Sarasota.

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**NOTE 11 RISK MANAGEMENT PROGRAM**

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The College provided coverage for these risks primarily through the Florida College System Risk Management Consortium (Consortium), which was created under School of Section 1001.64(27), Florida Statutes, by the boards of trustees of the Florida public colleges for the purpose of joining a cooperative effort to develop, implement, and participate in a coordinated statewide college risk management program. The Consortium is self-sustaining through member assessments (premiums) and purchases excess insurance through commercial companies for claims in excess of specified amounts. Insurance coverage obtained through the Consortium included fire and extended property, general and automobile liability, workers' compensation, health, life, and other liability coverage. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years. The Charter School, as part of the College, is covered under the Consortium's plan.

**NOTE 12 RELATED PARTIES**

**Building Lease**

Effective July 1, 2021, the Charter School entered into a two-year building lease agreement as lessee with the College for the rental of the Charter School office space. An initial right to use asset and a lease liability was recorded in the amount of \$148,337. There are no residual value provisions or purchase options as part of this lease arrangement. The Charter School amortizes the value of right to use lease on a straight-line basis over the lease term. As of June 30, 2022, the value of the right to use building asset is \$74,168, net of amortization:

| <u>Lease Description</u>    | <u>Net Asset<br/>Balance</u> | <u>Amortization</u> | <u>Gross Asset<br/>Balance</u> |
|-----------------------------|------------------------------|---------------------|--------------------------------|
| Classrooms and Office Space | \$ 74,168                    | \$ 74,169           | \$ 148,337                     |
|                             | <u>\$ 74,168</u>             | <u>\$ 74,169</u>    | <u>\$ 148,337</u>              |

As of June 30, 2022, the amount due to the College for the current building lease is \$75,214. The lease has an imputed interest rate of 3.05%.

The future minimum lease payment for this lease is as follows:

| <u>Years Ending June 30,</u> | <u>Total</u>     | <u>Principal</u> | <u>Interest</u> |
|------------------------------|------------------|------------------|-----------------|
| 2023                         | \$ 77,580        | \$ 75,214        | \$ 2,366        |
| Total Minimum Payments       | <u>\$ 77,580</u> | <u>\$ 75,214</u> | <u>\$ 2,366</u> |

The building lease agreement expires on June 30, 2023.

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**NOTE 12 RELATED PARTIES (CONTINUED)**

**Contributions from State College of Florida**

The College's Auxiliary Fund is being used to supplement funds for the initial start-up costs and operation of the Charter School, until such time as it becomes self-supporting. State College of Florida made contributions of \$570,382 to the Charter School during year ended June 30, 2022.

**Safe School Officer Service**

Effective for the 2020-21 fiscal year, the Charter School is charged actual security expenses for the implementation of F.S. 1003.12 "Safe School officers at each public school." Safe school expense totaled \$61,555 for the year ending June 30, 2022.

**Dual Enrollment**

Pursuant to Florida Statute 1007.27(21)(n)1., the Charter School shall pay the College the standard tuition rate per credit hour for dual enrollment courses taken on the College's campus. For the 2021-22 school year, \$123,878 has been charged by the College to the Charter School for dual enrollment.

**REQUIRED SUPPLEMENTARY INFORMATION**

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS**  
**A CHARTER SCHOOL AND RESTRICTED FUND OF**  
**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**BUDGETARY COMPARISON SCHEDULE – GENERAL FUND**  
**YEAR ENDED JUNE 30, 2022**

|                                                   | Budgeted Amounts |            | Actual            | Variance with                          |
|---------------------------------------------------|------------------|------------|-------------------|----------------------------------------|
|                                                   | Original         | Final      | Amounts           | Final Budget<br>Positive<br>(Negative) |
| <b>REVENUES</b>                                   |                  |            |                   |                                        |
| Federal Sources:                                  |                  |            |                   |                                        |
| Federal through State and Local                   | \$ -             | \$ 15,000  | \$ -              | \$ (15,000)                            |
| State Sources:                                    |                  |            |                   |                                        |
| Florida Education Finance Program                 | 1,408,550        | 1,228,318  | 1,262,931         | 34,613                                 |
| Local Sources:                                    |                  |            |                   |                                        |
| Dues and Donations                                | -                | -          | 19,571            | 19,571                                 |
| Interest Earnings                                 | -                | 2,849      | 564               | (2,285)                                |
| Contributions from State College of Florida       | 114,013          | 135,000    | -                 | (135,000)                              |
| Total Revenues                                    | 1,522,563        | 1,381,167  | 1,283,066         | (98,101)                               |
| <b>EXPENDITURES</b>                               |                  |            |                   |                                        |
| Current:                                          |                  |            |                   |                                        |
| Instruction                                       | \$ 671,037       | \$ 574,701 | \$ 555,579        | \$ 19,122                              |
| Student Support Services                          | 264,276          | 226,336    | 226,407           | (71)                                   |
| Instruction and Curriculum Development            | 1,075            | 921        | 890               | 31                                     |
| Instructional Staff Training                      | 2,149            | 1,840      | 1,779             | 61                                     |
| Instruction-Related Technology                    | 9,141            | 7,828      | 7,568             | 260                                    |
| School Administration                             | 290,865          | 249,107    | 240,840           | 8,267                                  |
| Fiscal Services                                   | 24,697           | 21,152     | 20,448            | 704                                    |
| Food Services                                     | 39               | 33         | 32                | 1                                      |
| Student Transportation                            | 79,167           | 67,802     | 81,060            | (13,258)                               |
| Operation of Plant                                | 99,486           | 85,204     | 70,041            | 15,163                                 |
| Administrative Technology Services                | 3,741            | 3,204      | 3,097             | 107                                    |
| Debt Service:                                     |                  |            |                   |                                        |
| Principal                                         | -                | -          | 11,609            | (11,609)                               |
| Interest and Other Charges                        | -                | -          | 719               | (719)                                  |
| Capital Outlay                                    | -                | -          | 23,572            | (23,572)                               |
| Total Expenditures                                | 1,445,673        | 1,238,127  | 1,243,641         | (5,514)                                |
| Excess (deficiency) of revenues over expenditures | 76,890           | 143,040    | 39,425            | (103,615)                              |
| <b>OTHER FINANCING SOURCES</b>                    |                  |            |                   |                                        |
| Proceeds from Right to Use Lease Obligations      | \$ -             | \$ -       | 23,572            | \$ 23,572                              |
| Total Other Financing Sources                     |                  |            |                   |                                        |
| <b>NET CHANGE IN FUND BALANCE</b>                 |                  |            |                   |                                        |
|                                                   | \$ 76,890        | \$ 143,040 | 62,997            | \$ (80,043)                            |
| Fund Balance - Beginning of Year                  |                  |            | 119,407           |                                        |
| <b>FUND BALANCE - END OF YEAR</b>                 |                  |            | <b>\$ 182,404</b> |                                        |

See accompanying Notes to Required Supplementary Information.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
BUDGETARY COMPARISON SCHEDULE – SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2022**

|                                      | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | Variance with<br>Final Budget |
|--------------------------------------|-------------------------|--------------|---------------------------|-------------------------------|
|                                      | <u>Original</u>         | <u>Final</u> |                           | Positive<br>(Negative)        |
| <b>REVENUES</b>                      |                         |              |                           |                               |
| Federal Support                      | \$ 193,987              | \$ 245,439   | \$ 80,239                 | \$ (165,200)                  |
| Total Revenues                       | 193,987                 | 245,439      | 80,239                    | (165,200)                     |
| <b>EXPENDITURES</b>                  |                         |              |                           |                               |
| Instruction                          | 97,734                  | 123,656      | 45,349                    | 78,307                        |
| Student Support Services             | 13,200                  | 16,701       | 6,125                     | 10,576                        |
| Instructional Media Support          | 16,435                  | 20,794       | 7,626                     | 13,168                        |
| Instruction-Related Technology       | 65,542                  | 82,926       | 30,412                    | 52,514                        |
| School Administration                | 1,075                   | 1,361        | 499                       | 862                           |
| Total Expenditures                   | 193,987                 | 245,439      | 90,011                    | 155,428                       |
| <b>NET CHANGE IN FUND BALANCE</b>    | <u>\$ -</u>             | <u>\$ -</u>  | (9,772)                   | <u>\$ (9,772)</u>             |
| Fund Balance - Beginning of the Year |                         |              | -                         |                               |
| <b>FUND BALANCE - END OF YEAR</b>    |                         |              | <u>\$ (9,772)</u>         |                               |

See accompanying Notes to Required Supplementary Information.

**STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL - VENICE CAMPUS  
A CHARTER SCHOOL AND RESTRICTED FUND OF  
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

**NOTE 1 BUDGETARY VARIANCES IN GENERAL FUND**

The Charter School had a revenue variance of \$98,101 in the General Fund. The Charter School will budget transfer revenues at the amount accessible during the fiscal year, regardless if those funds will actually be received and expended.

**NOTE 2 BUDGETARY VARIANCES IN SPECIAL REVENUE FUND**

The Charter School had a revenue variance of \$165,200 in the Special Revenue Fund. The Charter School will budget grant revenues and expenditure at the amount accessible during the fiscal year, regardless if those funds will actually be received and expended.





**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
State College of Florida Collegiate School - Venice Campus  
Venice, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of State College of Florida Collegiate School - Venice Campus (the Charter School), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated October 22, 2022.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Tampa, Florida  
October 22, 2022



## MANAGEMENT LETTER

Board of Trustees  
State College of Florida Collegiate School - Venice Campus  
Venice, Florida

### Report on the Financial Statements

We have audited the financial statements of the State College of Florida Collegiate School - Venice Campus (the Charter School), a restricted fund of the State College of Florida, as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated October 22, 2022.

### Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.850, *Rules of the Auditor General*.

### Other Reports and Schedule

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, which is dated October 22, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.854(1)(e)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no prior year findings.

### Official Title

Section 10.854(1)(e)5., *Rules of the Auditor General*, requires the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education of the entity are State College of Florida Collegiate School - Venice Campus and 0122.

### **Financial Management**

Sections 10.854(1)(e)2. and 10.855(11), *Rules of the Auditor General*, require that we report the results of our determination as to whether or not the Charter School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Charter School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), *Rules of the Auditor General*, we applied financial condition assessment procedures for the Charter School. It is management's responsibility to monitor the Charter School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.854(1)(e)3., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Transparency**

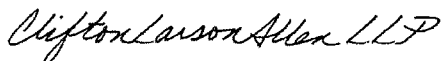
Sections 10.854(1)(e)7. and 10.855(13), *Rules of the Auditor General*, require that we report the results of our determination as to whether the Charter School maintains on its website the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the Charter School maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

### **Additional Matters**

Section 10.854(1)(e)4., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the board of trustees, applicable management, and the School Board of Manatee County, and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Tampa, Florida  
October 22, 2022

Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
December 13, 2022

**AGENDA ITEM:**

**Ratification of Tentative Agreement to amend Articles 3, 8, 11, 14, 17, and 25 of the Collective Bargaining Agreement between the District Board of Trustees of State College of Florida, Manatee-Sarasota and United Faculty of Florida – State College of Florida, Manatee-Sarasota**

**RECOMMENDATION:**

**The College recommends the District Board of Trustees' ratification of the negotiated contractual language and revisions to Article 3, "Academic Freedom," Article 8, "Faculty Rights," Article 11, "Grievance and Arbitration," Article 14, "Faculty Assignments and Overloads," Article 17, "Disciplinary Actions and Procedures," and Article 25, "Compensation," tentatively agreed to by the collective bargaining administrative negotiating team for the District Board of Trustees of State College of Florida, Manatee-Sarasota and United Faculty of Florida – State College of Florida, Manatee-Sarasota.**

**EXPLANATION:**

The proposed revisions to the Collective Bargaining Agreement for the FY2021-2022 reopener negotiations term can be summarized as follows:

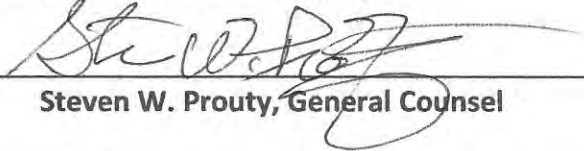
- Article 3, "Academic Freedom" - references to "teachers" changed to "faculty members."
- Article 8, "Faculty Rights" – revisions to clarify faculty members authority to enforce classroom and online behavioral expectations consistent with College policy
- Article 11, "Grievance and Arbitration" – clarifications to the grievance process when if a complaint is made against a direct supervisor.
- Article 14, "Faculty Assignments and Overloads" – clarification of approval authority for replacement of cancelled classes and assignment of overloads.
- Article 17, "Disciplinary Actions and Procedures" – revisions to address new legislation on "recording" of lectures.
- Article 25, "Compensation" – contractual language to implement annual salary increases, as proposed in the approved Budget, and revisions to summer session, overload and substitute rates within budgeted amounts.

The proposed contractual language and revisions were ratified unanimously by the faculty bargaining unit by election on November 18, 2022. A copy of the tentatively agreed to revisions to the Collective Bargaining Agreement are attached.

**FISCAL IMPACT**     yes     no

Funding Source: \_\_\_\_\_ Amount: \$ \_\_\_\_\_  
Will this action result in a Budget Amendment?  Yes  No  
If yes, indicate the dollar amount: \$481,000\*

\* As approved by the Board of Trustees in June, 2022

REQUESTED BY:   
Steven W. Prouty, General Counsel

APPROVED FOR AGENDA BY: \_\_\_\_\_  
President

**ARTICLE 3: ACADEMIC FREEDOM**

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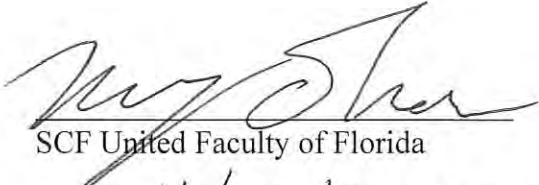
State College of Florida, Manatee - Sarasota is dedicated to the preservation of a college atmosphere which encourages freedom of expression on campus for faculty and students so long as they do not attempt by word or deed to intimidate or restrain others who express a differing point of view. The College believes that academic freedom can survive as long as there is mutual respect among faculty and students for those who disagree.

All members of the faculty are entitled to academic freedom as generally defined in the 1940 Statement of Principles of Academic Freedom and Tenure formulated by the Association of American Colleges and the American Association of University Professors. Relevant provisions of this statement are accepted by the College as follows:

- A. Faculty members are entitled to full freedom in research and in the publication of the results, subject to the adequate performance of their other academic duties; but research for pecuniary return should be based upon an understanding with the authorities of the College.
- B. Faculty members are entitled to freedom in the classroom in discussing their subject but they should be careful not to introduce into their teaching controversial matter which has no relation to their subject.
- C. College and university faculty members are citizens, members of a learned profession, and officers of an educational institution. When they speak or write as a citizen, they should be free from institutional censorship or discipline, but their special position in the community imposes special obligations. As scholars and educational officers they should remember that the public may judge their profession and their institution by their utterances. Hence they should at all times be accurate, should exercise appropriate restraint, should show respect for the opinions of others, and should make every effort to indicate that they are not speaking for the institution.

\_\_\_\_\_  
SCF Board of Trustees

\_\_\_\_\_  
Date

  
 \_\_\_\_\_  
 SCF United Faculty of Florida  
 11/18/2022  
 \_\_\_\_\_  
 Date

1 **ARTICLE 8: FACULTY RIGHTS**

2 8.1. Non-Discrimination

- 3 A. The College and the Union agree to comply with all federal, state and local laws prohibiting  
4 discrimination and mutually agree that neither will discriminate against any employee or  
5 applicant for employment, on the basis of sex, pregnancy, race, religion, age, national  
6 origin/ethnicity, color, marital status, disability, genetic information, or sexual orientation.
- 7 B. Nothing in this paragraph will require the Union to process a grievance for non-Union  
8 members.

9 8.2. Non-Discrimination for Union Activity

- 10 A. All bargaining unit members shall have the right to join or to refrain from joining the Union.  
11 Neither the College nor the Union shall discriminate against any employee covered by this  
12 Agreement because of Union membership or non-membership.
- 13 B. Any claim or charge that the College or the Union is discriminating against a bargaining unit  
14 member on the basis of Union activity may be processed through the applicable grievance  
15 and/or arbitration procedure of this Agreement.

16 8.3. Representation

- 17 A. A bargaining unit member with a reasonable expectation that he or she may face disciplinary  
18 action or be the subject of an investigation by the College that may lead to disciplinary action,  
19 has the right to request a Union representative at any meeting with College administration. The  
20 decision whether to represent or accompany a bargaining unit member who is not a member  
21 of the Union rests solely with the Union.
- 22 B. The Union representative may not interfere with or obstruct the investigation, but shall have  
23 the right to speak privately with the employee and may ask questions or offer additional  
24 clarifying information during the interview.
- 25 C. The College may permit representation, at its sole discretion, in any other meeting between a  
26 bargaining unit member and a supervisor.
- 27 D. No bargaining unit member shall be disciplined or discriminated against for exercising these  
28 rights to representation.

29 8.4. Right to Privacy

30 An employee has the right to privacy with regard to his/her personal and/or private life, unless his  
31 or her actions adversely affect the legitimate interests of the College.

32 8.5. Personnel Files

- 33 A. There shall be one official personnel file for each bargaining unit member. The official file  
34 shall be maintained by the College's Office of Human Resources pursuant to §1012.81, Florida  
35 Statutes, and other applicable laws and regulations.
- 36 B. Anonymous complaints may be entered into or maintained in the bargaining unit member's  
37 personnel file pursuant to Article 17.2.E or as otherwise required by law.
- 38 C. Bargaining unit members shall be permitted to examine the contents of their official personnel

  
11-18-2022



39 file. Members shall have the right to answer or respond to any material in their official  
40 personnel file and to attach such responses pursuant to the laws of the State of Florida.

- 41 D. Bargaining unit members shall have a right to a copy of their official personnel file including  
42 limited-access records and shall be responsible for the duplication costs thereof at the rate of  
43 \$.15 per page or \$.20 per two-sided page unless available and provided in an electronic format.

44 8.6. Faculty Offices

- 45 A. The College shall provide each bargaining unit member with a lockable office with minimum  
46 furnishings. Offices shall meet or exceed minimum size requirements as required by applicable  
47 state statutes, administrative rules, and/or state space utilization policies/procedures. In the  
48 event remodeling or similar circumstances necessitate temporary reassignments, temporary  
49 exceptions to this section may be made for the duration of the circumstances, provided the  
50 temporary reassignment provides minimum furnishings whenever possible. Minimum  
51 furnishings shall include the following.

- 52 1. Lockable desk
- 53 2. Lockable file cabinet
- 54 3. Bookshelf
- 55 4. Desk chair
- 56 5. Two student chairs
- 57 6. Phone with voicemail capabilities

- 58 B. Bargaining unit members will have unimpeded access to their offices during normal operating  
59 hours on days of normal campus operations. If access is needed after normal operating hours,  
60 the bargaining unit member shall request access in accordance with the posted schedule for  
61 each location by contacting the campus security office. Upon verification of faculty  
62 identification, such request shall not be unreasonably denied.

- 63 C. The College shall provide each bargaining unit member a computer, which shall remain the  
64 property of the College, and internet access. At the reasonable request of the bargaining unit  
65 member this may be a desktop or a laptop computer (PC or, when approved by the applicable  
66 dean, Apple platform) with docking station and external keyboard, monitor, and mouse. The  
67 College will also provide network access both on and off campus, Internet access on campus,  
68 and reasonable access to a printer as close as practicable to the bargaining unit member's on-  
69 campus office. The College shall upgrade individual bargaining unit members' computer  
70 technology as needed for adequate fulfillment of their job duties, subject to budgetary  
71 limitations and operational needs of the College.

- 72 D. The College shall provide a telephone for each bargaining unit member's office. The use of  
73 telephones by the bargaining unit member shall be in accordance with College policies and  
74 procedures.

- 75 E. The College and the bargaining unit member shall take reasonable precautions to safeguard the  
76 security of College property.

77 8.7. Parking

78 On each campus the College shall provide off-street parking facilities for bargaining unit members.  
79 The Administration shall provide these facilities free of charge and within a reasonable distance  
80 of each building where faculty offices are located. The Administration will use reasonable best  
81 efforts to keep the parking areas maintained, lighted, and protected with security.

  
11-18-2022

82 8.8. Access to College Mail

83 A. The College shall make its internal mail service available to each bargaining unit member.  
84 Each member will be provided a mailbox or other appropriate mail pickup location at their  
85 assigned campus and will have access to their mail through mail service personnel during  
86 normal operating hours of the College.

87 B. The College will provide an email account and access to each bargaining unit member. At a  
88 minimum, email access shall be provided in the member's office and via the Internet or virtual  
89 private network (VPN) from off campus.

90 8.9. Outside Employment

91 A. The College recognizes that bargaining unit members may engage in outside employment and  
92 consultant activities. A member shall avoid conflict, or appearance of conflict, between their  
93 personal interest and the interest of the College in dealing with any organization or individual  
94 having, or seeking to have, any business, or other relationship with the College or with any  
95 organization or individual whose objectives or interests may be adverse to the College's  
96 interests. Bargaining unit members shall not engage in outside employment or self-  
97 employment which:

98 1. Conflicts with required work hours at the College.

99 2. Adversely affects College job performance.

100 3. Might reasonably be considered to conflict with College goals and objectives in the  
101 community.

102 B. Faculty members who engage in outside employment or self-employment shall be subject to  
103 applicable College policies, and shall:

104 1. Disclose to the College such outside employment or business interest;

105 2. Attest that such outside employment or business interest will not in any way interfere with  
106 his/her duties at the College or otherwise constitute a conflict of interest;

107 3. Assure that the employee shall not claim to be a College representative in connection with  
108 the outside employment or business interest; and

109 4. Assure that the employee shall not utilize the College name, logo, or other official  
110 documents of the College without prior specific approval of the President.

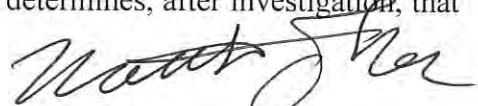
111 C. Faculty who engage in employment outside of the College will provide to their immediate  
112 supervisor written notice of such employment as soon as practicable, but in no event later than  
113 ten (10) business days after the start of such employment.

114 8.10. Consultant Fees

115 A faculty member shall have the right to any consultant fees earned which are not in violation of  
116 the laws of the State of Florida. When employed as consultants by outside agencies, faculty must  
117 take appropriate paid or unpaid leave in accordance with College policies and procedures.

118 8.11. Legal Assistance

119 Legal assistance shall be provided to a bargaining unit member when they have become involved  
120 in a legal issue and the College President or her/his designee determines, after investigation, that



11-18-2022

121 action taken by the member was justifiable and occurred in the normal course and scope of duties  
122 of his employment. The specifics of such assistance will be determined at the discretion of the  
123 College President and pursuant to law.

124 8.12. Safety and Security

125 A. Faculty members may enforce classroom or online behavioral expectations as set forth in their  
126 syllabi, approved and consistent with the College's syllabus template, as it exists from time to  
127 time, student handbook and college policy.

128 B. Class Disruption. A bargaining unit member may temporarily dismiss a student from class for  
129 one class period for disruptive behavior. A bargaining unit member may request of his  
130 immediate supervisor that a student who consistently and willfully acts in such a manner as to  
131 disrupt the course and interfere with other students be removed from a course.

132 C. Immediate Threats. A bargaining unit member who reasonably believes that circumstances,  
133 including but not limited to, a disruptive student, pose an immediate threat to the safety of the  
134 faculty and/or others and that an emergency exists, shall immediately call 9-1-1 and notify  
135 College security.

136 8.13. Duplication Facilities

137 The College shall provide duplication facilities and materials for work-related purposes associated  
138 with the bargaining unit member's contractual duties. Duplication facilities and materials shall be  
139 available at each campus at no cost to the member for work-related purposes. The College shall  
140 permit the member to oversee the duplication of his/her tests.



11-18-2022

**ARTICLE 11: GRIEVANCE AND ARBITRATION**

11.1. Grievance Overview

A. Purpose. The parties agree that a prompt and efficient procedure for the investigation and resolution of grievances, in accordance with Chapter 447, Part II Florida Statutes, and a timely and just settlement of grievances can best promote a harmonious and cooperative relationship between the parties and thus is of mutual concern and interest. Therefore, the parties shall attempt to settle all grievances promptly and fairly at the point of origin. In order to achieve this, the Grievant, Union and the Administration shall make available to one another all known relevant facts and provide in a timely manner such public documents and public information in accordance with law as may be requested to enable the parties to resolve grievances and maintain harmony within the College environment. The orderly process set forth in this Article shall be the sole method for the resolution of grievances.

B. Definitions

1. Grievance - a dispute concerning the interpretation, application, or claimed violation of a specific term or provision of this Agreement, or handbook, policies, or procedures specifically incorporated by reference in this Agreement.
2. Days, Work Days, or Working Days- as used in this Article, unless otherwise stated herein, shall exclude official College holidays applicable to bargaining unit members but shall include a regular workweek (Monday - Friday) excluding weekends (Saturday - Sunday). A "day" shall conclude at 4:30 p.m.
3. Grievant- any bargaining unit member, group of members, or the Union that files a grievance as defined in this Article
4. Respondent – the College or the appropriate administrator

C. Individual/ Union Grievances. The Union shall have the right to file and pursue grievances on behalf of individual bargaining unit members or groups of bargaining unit members, in accordance with this Article. The Union shall have the right to file and pursue grievances on behalf of itself, in accordance with this Article. The Union and bargaining unit member grievances shall be filed on forms mutually agreed to by the parties. The Union and bargaining unit member grievances shall be filed separately in separate grievance documents and if a grievance is filed on behalf of an individual it shall be signed by the individual grievant.

D. Grievance Processing by an Individual or the Union. Bargaining unit members, including Union representatives and officers, shall not permit the investigation or processing of grievances to interfere with their normal work responsibilities.

E. Representation. The Union shall have the right to represent, or not represent, any bargaining unit member, upon the bargaining unit member's request, at any step of this grievance procedure, provided, however that individual employees may, upon notice to UFF, initiate and represent themselves in processing their own individual grievances. The Union reserves the right not to represent non-members. The Union has the right to be present at any step of the Grievance Procedure whether or not the Union is representing the Grievant in the process.



Handwritten signature and date: 11/8-2022

41 F. Non-Applicability of Grievance Procedure. This grievance procedure cannot be used by the  
42 Union or any bargaining unit member to dispute a decision by the College that involves the  
43 exercise of judgment including but not limited to decisions not to renew the contract of an  
44 employee on annual contract or to dispute a decision by the College not to award a contract,  
45 or a promotion, to a unit employee, except to the extent that a grievance alleges the failure by  
46 the Administration to follow the procedures set forth in this Agreement.

47 G. Time Limits and Contents of Grievance. The time limits set forth in this Article are of the  
48 essence and must be strictly complied with, but may be extended by mutual written agreement  
49 of the parties. A Grievant's or the Union's failure to process a grievance within the time limits  
50 set forth in this Article, or that fails to contain the required contents in the Grievance as set  
51 forth below, shall mean that the Grievance shall be treated as withdrawn. Upon the failure of  
52 the College to provide a response within the time limits provided in this Article, the Grievant  
53 or the Union may appeal to the next grievance step. In the event a deadline for action by either  
54 party should fall on a weekend, or College holiday, the deadline shall be extended to the next  
55 working day. Due to the importance of processing a Grievance as rapidly as possible, the  
56 number of days indicated at each level should be considered as a maximum, and every effort  
57 should be made to expedite the process. In order to be eligible for processing, a Grievance  
58 must be timely filed in the form set forth attached as Appendix B and contain the following:

- 59 1. The name of the Grievant, whether it is an individual employee or the Union.
- 60 2. The identification of the event or omission that gave rise to the Grievance and the time it  
61 occurred and a short, plain statement of the facts surrounding the grievance, with an  
62 explanation of how the contract was violated.
- 63 3. The citation of the particular sections and subsections of this Agreement (not articles alone)  
64 on which the Grievant relies.
- 65 4. A statement of the precise relief sought.
- 66 5. The signature of the Grievant(s).

67 H. Exceptions to Grievance and Arbitration. Unless specifically stated otherwise elsewhere in this  
68 Agreement, the provisions of this Grievance and Arbitration Article shall apply to the entire  
69 Agreement.

70 11.2. Grievance Process

71 Grievances, properly and timely filed, shall be processed in accordance with the following  
72 procedure.

73 A. Step I. Within twenty (20) working days of the occurrence of the event or omission giving rise  
74 to the Grievance, or when the bargaining unit member first knew or reasonably should have  
75 known of such act or omission, if that date is later, an eligible Grievant shall file the Grievance  
76 document with the Department Chair or immediate supervisor and provide a copy to the  
77 Director of Human Resources. (If the complaint is with the Grievant's Department Chair or  
78 immediate supervisor, the Grievant may file the Grievance document with the next level  
79 supervisor.) Within ten (10) working days of the receipt of the Grievance, the Department  
80 Chair or immediate supervisor shall meet with the Grievant in an effort to resolve the problem.



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81 The Department Chair or immediate supervisor will be allowed ten (10) working days  
82 following the meeting to respond to the Grievance in writing. This written answer may consist  
83 of a notation on the grievance document.

84 B. Step II. If the Grievance is not settled at Step I, or if no written response is received by the  
85 Grievant at Step I, or if the response is not acceptable to the Grievant at Step I, the Grievant  
86 may appeal the Grievance to Step II. Only those acts or omissions identified at Step II of the  
87 Grievance procedure contained in this Agreement may be considered for arbitration under this  
88 Article. The appeal must be filed within ten (10) working days of the receipt of the answer  
89 from the immediate administrative supervisor or, if no written answer is received, within ten  
90 (10) working days after the expiration of the ten (10) working day period specified in Step I.  
91 Such appeal shall be in writing and shall include a copy of the Grievance filed at Step I and  
92 the Step I response, if any. The Step II filing shall be filed with the next level of supervision  
93 above that at Step I (the "Next Level Supervisor") and a copy provided to the Director of  
94 Human Resources. Once the grievance document has been properly filed at Step II, there shall  
95 be fifteen (15) working days in which to provide a written response to the Grievant. The written  
96 response may consist of a notation on the grievance document. A meeting to discuss the  
97 Grievance at Step II may be conducted at the discretion of the Next Level Supervisor.

98 C. Step III. If the Grievance is not settled at Step II, or if no written response is received at Step  
99 II or if the disposition of the Grievance is unacceptable to the Grievant, the Grievant may  
100 appeal the Grievance to Step III by filing an appeal with the President (or an individual  
101 designated to hear Grievances at Step III) and a copy provided to the Director of Human  
102 Resources within ten (10) working days after the receipt of the answer at Step II, or if no  
103 answer is received, within ten (10) working days after the expiration of the fifteen (15) working  
104 day period applicable to Step II. Once the grievance document has been properly filed at Step  
105 III, a meeting to discuss the Grievance at Step III will be conducted by the President (or  
106 individual designated to hear Grievances at Step III) within fifteen (15) days. There shall be  
107 fifteen (15) working days in which to provide a written response to the Grievant after the  
108 meeting. The written response may consist of a notation on the grievance document.

109 11.3. Arbitration

110 Only those Grievances that have been processed through the grievance procedure in strict  
111 compliance with all of its requirements may be taken to arbitration. If the Grievant is a union  
112 member, the Union may, at its sole discretion, appeal the grievance to arbitration. However, in the  
113 interest of time, the parties may mutually agree to expedite a Grievance directly to arbitration. If  
114 the Grievant is not satisfied with the disposition of the Grievance at Step III, or if no answer is  
115 received within the fifteen (15) working day period applicable to Step III, the Grievance may be  
116 submitted to arbitration. The arbitration procedure shall be initiated by filing a written request for  
117 arbitration with the Director of Human Resources within fifteen (15) working days after receipt of  
118 written disposition at Step III, or, if no answer is received, within fifteen (15) working days after  
119 the expiration of the Step III fifteen (15) working day period. A copy of the grievance document  
120 must be attached to the request. The filing or pendency of any Grievance or of arbitration  
121 proceedings shall not operate to impede, preclude, or delay the College from taking the action  
122 under consideration. In no event shall any bargaining unit member, as a result of a pending  
123 Grievance, receive compensation following cessation of employment.



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- A. Selection of Arbitrator. Representatives of the College and the Union shall confer within ninety (90) days after the ratification of this Agreement for the purpose of selecting an Arbitration Panel of seven (7) members. Within fifteen (15) days after receipt of a written request for arbitration, representatives of the parties shall confer and select an arbitrator from the Arbitration Panel. Selection shall be by mutual agreement or by alternatively striking names from the Arbitration Panel until one name remains. The right of the first choice to strike from the list shall be determined by the flip of a coin.
  - B. If an Arbitration Panel cannot be agreed upon within ninety (90) days after the ratification of this Agreement then the parties shall request from the Federal Mediation and Conciliation Service (FMCS), a list of seven (7) arbitrators for each separate written request for arbitration. Arbitrations may be consolidated by mutual agreement. Selection from the FMCS arbitrator list shall be made by alternatively striking names from the list until one name remains. The right of the first choice to strike from the list shall be determined by the flip of the coin. Each party shall have the right to reject one list of arbitrators from an FMCS panel in its entirety.
  - C. No arbitrator shall have simultaneously more than one Grievance involving this Agreement without the parties' consent.
  - D. The arbitration will then proceed in accordance with the reasonable orders and requests of the arbitrator, but subject to the following conditions:
    - 1. If it is necessary to hold arbitration proceedings during duty hours, parties to the Grievance shall be excused from their other College duties for the duration of the time they are needed in the proceedings. Every effort shall be made to accommodate class scheduling.
    - 2. The arbitrator shall not have the power to add to, subtract from, modify, or alter the terms of this Agreement.
    - 3. The arbitrator shall not have the power to abridge or curtail any rights reserved to the College in this Agreement.
    - 4. Arbitration shall be confined solely to the application and/or interpretation of this Agreement. Arbitration shall be confined solely to the precise issue(s) submitted for Arbitration. Only those acts or omissions identified at Step II of the grievance procedure contained in this Agreement may be considered for arbitration under this Article. The arbitrator shall have no authority to determine any other issue(s).
    - 5. In any arbitration involving a question of monetary liability, the parties shall have a right to a reasonable time for briefing the case and a decision shall be due within thirty (30) working days after the date set for filing briefs. Time limitations may be adjusted by mutual agreement of the Parties.
    - 6. Neither party will present evidence regarding offers to settle or compromise a grievance.
    - 7. All costs of any arbitration, including the arbitrator's fees and expenses, cost of transcripts (which shall be made available at the request of either party), and cost of meeting rooms shall be borne equally by the College and Grievant or the Union, unless otherwise agreed by the parties.



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- 164 8. An arbitrator's award may or may not be retroactive as the equities of each case may  
165 demand, but in no case shall an award be retroactive to a date earlier than 30 days prior to  
166 the date the Grievance was initially filed in accordance with the grievance procedure of the  
167 Agreement or the date on which the act or omission occurred, whichever is earlier;  
168 provided however, that in no case will an award be made for an act or omission occurring  
169 before the effective date of this Agreement.
- 170 9. Where an administrator has made a judgment involving the exercise of discretion the  
171 arbitrator shall not substitute the arbitrator's judgment for that of the administrator;  
172 however, if the arbitrator determines that the Agreement has been violated, the arbitrator  
173 shall direct the College to take appropriate action. The arbitrator shall have no power to  
174 award continuing contract status.
- 175 10. The College shall not be required, as the result of any grievance resolution or arbitration  
176 decision, to violate any law, regulation, accreditation requirement or rule applicable to the  
177 operation of the College.
- 178 11. The arbitrator's decision shall be final and binding, but only to the extent required by  
179 applicable law. The decision of the arbitrator will be made in writing to both parties at the  
180 same time. Either party may appeal to an appropriate court of law a decision that was  
181 rendered by the arbitrator acting outside of or beyond the arbitrator's jurisdiction or  
182 powers, pursuant to Florida Statutes Chapter 682.
- 183 12. The arbitrator shall be empowered to make reasonable orders so that the matter can be  
184 expeditiously resolved, but shall accommodate the parties within reason as to hearing dates  
185 and continuances, where need is shown.
- 186 13. The arbitrator shall hold hearings in Manatee or Sarasota Counties, Florida unless  
187 otherwise agreed by the parties.
- 188 14. The College shall have the burden of proof by a preponderance of the evidence in all  
189 grievances involving the determination of just cause for imposing discipline. In other  
190 matters the burden of proof by a preponderance of the evidence shall be on the grievant  
191 and/or Union.
- 192 E. Issues of Arbitrability. Issues of arbitrability shall be bifurcated from the substantive issues  
193 and will be initially decided by an arbitrator who is selected pursuant to the process outlined  
194 in this grievance procedure. Issues of arbitrability will be determined by means of hearing  
195 conducted by telephonic or videoconference methods, unless mutually agreed otherwise. The  
196 arbitrator shall have fifteen (15) days from the hearing to render a decision on arbitrability. If  
197 the issue(s) is judged to be arbitrable, a separate arbitrator shall then be selected to hear the  
198 substantive issue(s).
- 199 F. Election of Remedies. A bargaining unit member's election to proceed through a resolution  
200 process provided by the College's internal policies or commencement of a proceeding against  
201 the College or any managerial employee of the College or any member of the Board of Trustees  
202 in a court of law or equity, or before the Florida Public Employees Relations Commission, or  
203 any other administrative agency, by the Union or any bargaining unit member, alleging the  
204 same issue or seeking the same remedy, shall be deemed a waiver by said unit member(s) or



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205 the Union of the ability to resort to the grievance or arbitration procedure contained herein for  
206 the resolution of the alleged violations of this Agreement. In such instances the grievance or  
207 arbitration will be deemed withdrawn. A Grievant electing to have a discrimination complaint  
208 resolved through the grievance/arbitration provisions will execute a formal waiver reflecting  
209 that selection. As an exception to this provision, a Grievant may file a federal EEOC charge  
210 while the Grievance is in progress when such filing becomes necessary to meet federal filing  
211 deadlines pursuant to 42 U.S.C. 2000e, et seq.

212 G. Applicability of Grievance Procedure. Unless specifically and clearly excluded from  
213 grievability, this grievance procedure is applicable to any and all provisions of this Agreement.

214 H. Reprisal. No reprisals of any kind will be taken by the Administration of the College and/or  
215 the Union against any bargaining unit member because of his/her participation in this grievance  
216 procedure.

217 I. Files. Grievance materials will be maintained in a file designated by the College and separate  
218 from personnel files as permitted by and in accordance with the Chapter 1012.81, and Florida  
219 Public Records Law. A copy of the arbitrator's decision shall be placed in the Grievant's  
220 personnel file.

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*Walter D. Turner*  
11-18-2022

**ARTICLE 14: FACULTY ASSIGNMENTS AND OVERLOADS**

14.1. Instructional Assignments


- A. A spirit of cooperation and collaboration should prevail between supervising administrators and bargaining unit members in determining course schedules and faculty assignments. At all times, the needs of the student population and academic programs shall be the paramount consideration in determining course schedules. Prior to determining course schedules for future semesters, each immediate supervisor shall request each bargaining unit member's availability for assignments and should make reasonable attempts to accommodate bargaining unit member's requests with regard to his/her required load for that semester. Reasonable attempts should be made to resolve conflicts with assignments.
- B. Teaching assignments will be made in a fair and equitable manner among qualified and credentialed faculty based on criteria including, but not limited to, credentials, expertise, performance, experience with the same or similar courses and seniority. When these criteria are essentially comparable, full time faculty will be given first preference of teaching assignments before adjunct assignments unless it is in the best interests of the students and the academic program.
- C. Class cancellations. In the event that cancellation of any classes prior to the end of the "drop/add" period results in reduction of a bargaining unit member's assigned classes below a full load, the bargaining unit member may request to have the immediate supervisor replace the cancelled classes. Replacement of cancelled classes shall require approval of the immediate supervisor if the cancelled and replacement classes are from the same department. If the cancelled class and the proposed replacement class are from different departments then the approval of the assistant dean is required. Following such resolution, classes may be transferred from adjunct faculty or other full-time faculty teaching more than a full load as necessary to replace the bargaining unit member's cancelled classes to a full load.
- D. For the purposes of this Article "seniority" is defined as, in the following order: professional rank, number of years in rank, and the total cumulative years a faculty member has held a full-time faculty position at this College. Time served as an Academic Department Chair or Program Director does accumulate for seniority purposes. Any time period during which the individual may have been on approved leave while in a full-time teaching position shall be included.
- E. Teaching assignments shall be made known to bargaining unit members in writing not less than one (1) week prior to release of the schedule for registration. Changes to teaching assignments may become necessary due to factors beyond the administration's reasonable control, including but not limited to enrollment shifts, new programs or initiatives, closing programs, etc. Should it become necessary to make changes in a bargaining unit member's assignment, the immediate supervisor shall notify the employee as soon as practicable prior to making such a change and shall specify such change in writing.
- F. No bargaining unit member's assignment shall be arbitrary, capricious, or unreasonable.

  
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- 40 G. Equitable Opportunity. Each bargaining unit member shall be given assignments which  
41 provide equitable opportunities, in relation to other employees in the same department/unit, to  
42 meet the required criteria for promotion, tenure, continuing or multi-year contracts, successful  
43 performance evaluations, and merit salary increases.
- 44 H. It is the responsibility of the administration to establish course schedules and assignments for  
45 bargaining unit members.
- 46 I. "Qualified and credentialed" shall mean that the faculty member as reasonably determined by  
47 the supervisor has the necessary knowledge and expertise to teach a specified course as well  
48 as the required degree credentials expected by the Southern Association of Colleges and  
49 Schools Commission on Colleges (SACSCOC) and established in the SCF Credentials  
50 Handbook.

51 14.2. Overload Assignments

- 52 A. An overload is defined as any class load or other compensated workload assignment that is  
53 assigned in addition to the regular teaching load for a bargaining unit member. For the purposes  
54 of this Article, "a course overload" shall be construed as any teaching or compensated  
55 workload in excess of the fifteen (15) instructional load hour (ILH) obligation pursuant to  
56 Article 10.2.C. of this Agreement whether a single course or multiple courses of lesser credit.
- 57 B. Bargaining unit members may teach courses above the base workload. These optional added  
58 courses in excess of the base contract are deemed to be overload assignments and will be  
59 compensated appropriately.
  - 60 1. Bargaining unit members shall not be required or obligated to teach overload assignments.
  - 61 2. If the need arises, an administrator may request bargaining unit members to accept overload  
62 hours to meet the needs of the College.
  - 63 3. Overload instructional hours are in addition to the bargaining unit member's basic work  
64 week duties and responsibilities.
- 65 C. Any bargaining unit member who desires an overload assignment should submit a written  
66 request to the appropriate supervising administrator as applicable during the development of  
67 the course schedule.
  - 68 1. Overload requests by bargaining unit members will be fulfilled prior to making  
69 instructional assignments to adjunct faculty as provided below.
  - 70 2. Overload assignments will be made in a fair and equitable manner among qualified and  
71 credentialed faculty with the same considerations set forth in Section 14.1.B.
- 72 D. The supervising administrator shall equitably distribute overload assignments to those  
73 bargaining unit members who request one or more overloads and who received all "Meets  
74 Expectations" or better on their last annual performance evaluation. Bargaining unit members  
75 receiving less than all "Meets Expectations" or better may be assigned overloads at the  
76 discretion of the department chair/dean. All overload assignments shall be made with the same  
77 considerations provided in Section 14.1.B and as follows.

  
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- 78 1. Each qualified and credentialed bargaining unit member who requests an overload  
79 assignment shall receive one course overload prior to any bargaining unit member  
80 receiving a second overload course assignment.
- 81 2. Once all qualified and credentialed bargaining unit members who requested an overload  
82 have received one course overload assignment, the supervisor shall assign a second course  
83 overload to those requesting more than one course overload.
- 84 3. The supervisor shall continue to assign course overloads in this manner until all qualified  
85 and credentialed bargaining unit members requesting overloads have received six (6) ILH  
86 overload (21 ILH total) per semester. Assignment of overloads greater than 21 ILH total  
87 per semester shall require approval of the appropriate dean and Associate Provost, and  
88 assignment of overloads greater than 24 ILH shall require approval of the chief academic  
89 officer of the College when deemed in the best interest of the College.
- 90 4. Bargaining unit members with an overall "Meets Expectations" or better rating will receive  
91 preference over those with an overall "Needs Improvement" rating who are approved for  
92 an overload by his/her immediate supervisor.
- 93 5. A bargaining unit member who has received an overall "Needs Improvement" may be  
94 approved for overloads at the supervisor's discretion based on performance since the last  
95 annual performance evaluation.
- 96 E. Overload Office Hour Requirements.
- 97 1. For overloads of one (1) to five (5) contact hours, a bargaining unit member will be  
98 available to schedule by appointment one (1) additional office hour.
- 99 2. For course overloads of six (6) contact hours or more, the bargaining unit member will be  
100 available to schedule by appointment two (2) additional office hours.
- 101 3. The availability of office hours by appointment for overloads must be noted on the  
102 member's office schedule and comply with all office hour requirements stated in this  
103 Agreement.
- 104 F. All overloads shall be paid as provided in this Agreement.
- 105 14.3. Summer Assignments (Off contract)
- 106 A. A Summer Assignment is defined as any class load or other compensated workload assignment  
107 that is assigned during the Summer when the bargaining unit member is "off-contract."
- 108 B. Bargaining unit members may teach courses during their "off-contract" time in the Summer.
- 109 1. Bargaining unit members shall not be required or obligated to teach Summer Assignments.
- 110 2. If the need arises, an administrator may request bargaining unit members to accept Summer  
111 Assignments to meet the needs of the College.
- 112 C. Any bargaining unit member who desires a Summer Assignment should submit a written  
113 request to the appropriate supervising administrator as applicable during the development of  
114 the course schedule.



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- 115 1. Summer Assignment requests by qualified and credentialed bargaining unit members will  
116 be fulfilled prior to making instructional assignments to adjunct faculty as provided below.
- 117 2. Summer Assignments will be made in a fair and equitable manner among qualified and  
118 credentialed bargaining unit members with the same considerations set forth in Section  
119 14.1.B.
- 120 D. The supervising administrator shall equitably distribute Summer Assignments within a  
121 discipline to those qualified and credentialed bargaining unit members who request one or  
122 more such assignments and who received all "Meets Expectations" or better on their last annual  
123 performance evaluation. All Summer Assignments shall be made with the same methodology  
124 set forth in Sections 14.1 and 14.2.
- 125 E. These optional Summer Assignments beyond the basic contract period will be compensated as  
126 provided in this Agreement.
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*Walter Her*  
11-18-2022

**ARTICLE 17: DISCIPLINARY ACTIONS AND PROCEDURES**

17.1. Pre-Disciplinary Action

A. Counseling is a corrective action to correct behavior and/or warn that disciplinary action may follow if improvement is not noted. Written documentation that counseling occurred may be placed in the bargaining unit member's personnel file. Counseling, including recommendations for participating in an Employee Assistance Program when appropriate, shall be considered a corrective action and shall not be considered disciplinary action.

B. The College may counsel an employee prior to disciplinary actions as a precursor to progressive discipline.

A bargaining unit member who is not permitted to continue their normal work assignment during a pre-disciplinary investigation may be placed on an alternative, paid, work assignment or placed on paid leave.

17.2. Disciplinary Actions

A. Except as provided in applicable statutes or State Board of Education Rules, discipline of any type shall be based on a bargaining unit member's duties and responsibilities to the College, including, but not limited to, violations of College rules, procedures, policies and this Agreement. A bargaining unit member's activities which fall outside the scope of employment may constitute grounds for disciplinary action if such activities adversely affect the legitimate interests of the College.


B. The College retains its right to impose disciplinary action for just cause and with reasonable timeliness from when the College knew, or should have known of the infraction and/or from the initiation of an investigation, if any. Both parties endorse the principle of progressive discipline as applied to professionals. Disciplinary action may include the following steps: written reprimand, suspension with or without pay, return to annual contract, and dismissal/termination. If the circumstances warrant, discipline may begin at a higher level than the first step or progress to a higher level than the next sequential step. All offenses can have cumulative effects, and offenses need not be identical to impose a penalty more severe than prescribed for a similar offense.

C. All discipline, as defined herein, is subject to challenge by the grievance and arbitration procedures in Article 11 of this Agreement, except as otherwise provided in this Agreement.

D. Anonymous complaints and/or recordings shall not be used as the sole basis to support final disciplinary actions but they may be used to initiate investigations. A "recording" is any form of media created by any electronic device. Recordings shall not be used as the sole basis to either support discipline or to provide adverse evaluation of a bargaining unit employee.

17.3. Disciplinary Procedure

A. Discipline. Discipline shall begin at and proceed to the level of discipline appropriate to the action(s) under consideration.

  
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39 1. Written Reprimand. A written reprimand is a formal notice that inappropriate behavior, or  
40 violation of a rule, policy, or procedure has occurred and outlines the specific steps which  
41 must be taken to correct the problem. It should include notice that more serious disciplinary  
42 action will take place if corrective action is not taken or repeat violations occur. Written  
43 reprimands shall be discussed with the faculty member in person. Documentation of each  
44 step in the disciplinary process shall be made by the initiating administrator. The  
45 bargaining unit member may provide a written response to the written reprimand which  
46 shall be filed with the written reprimand in the bargaining unit member's personnel file in  
47 accordance with law, including Section 1012.81, Florida Statutes.

48 2. Suspension. If, just cause for disciplinary action is determined, a bargaining unit member  
49 may be suspended provided that notice of intent has been provided pursuant to Section 17.3  
50 B.

51 Notwithstanding Section 17.3 B of this Article, in cases where the President or  
52 representative determines that an employee's actions adversely affect the functioning of the  
53 College or jeopardize the safety or welfare of the public, employee(s), colleagues, or  
54 students, the President or representative may suspend the employee immediately without  
55 pay.

56 3. Termination or Return to Annual Contract. A bargaining unit member under annual  
57 contract may be terminated for cause. A bargaining unit member who is under continuing  
58 contract may be terminated or may be returned to annual contract status for just cause and  
59 upon written recommendation by the President to the Board to that effect, and approval by  
60 a majority of the Board.

61 As provided in Article 13, termination of a continuing contract bargaining unit member is not  
62 subject to this Agreement's Grievance and Arbitration procedure. Bargaining unit members  
63 shall have the right only to challenge the termination action pursuant to Florida Administrative  
64 Code Rule 6A-14.0411(7)(a).

65 B. Notice of Intent. When the President or representative has reason to believe that a Suspension,  
66 termination of a non-continuing contract, or return to annual contract should be imposed, the  
67 President or representative shall provide the bargaining unit member with a written notice of  
68 the proposed action and the reasons therefore.

69 1. Such notice shall be sent certified mail, return receipt requested, or delivered in person with  
70 written documentation of delivery obtained.

71 2. The bargaining unit member shall be given ten (10) College business days in which to  
72 respond in writing to the President or representative before the proposed action is taken  
73 The President or representative then may issue a Notice of Disciplinary Action under  
74 Article 17.3.D below.

75 3. The bargaining unit member has a right to union representation during investigatory  
76 questioning that may reasonably be expected to result in disciplinary action.

77 4. If the President or representative does not issue a notice of disciplinary action, the notice  
78 of intent shall be retained in the bargaining unit member's limited access file in accordance  
79 with law.

  
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- 81 C. Notice of Discipline. All notices of disciplinary action provided in Article 17.3.B shall include  
82 a statement of the reasons therefore, a statement advising the bargaining unit member if the  
83 action is subject to Article 11 – Grievance and Arbitration of this Agreement and/or an  
84 Administrative Hearing, pursuant to Chapter 120 Florida Statutes, at the bargaining unit  
85 member’s discretion except as provided in Article 17.3.A.3 or as otherwise provided in this  
86 Agreement. All such notices shall be sent certified mail, return receipt requested, or delivered  
87 in person to the bargaining unit member with written documentation of delivery obtained.
- 88 D. Nothing in this Article shall be deemed to give any bargaining unit member not on continuing  
89 contract status any property interest in his or her employment.
- 90 E. During all disciplinary proceedings, a bargaining unit member shall have the right to consult  
91 with, and be represented by a representative of his or her choice including legal counsel.
- 92 F. The bargaining unit member shall have the right to respond to disciplinary action in writing  
93 and have that response attached to the report of discipline. If any material is found through  
94 mutual agreement, grievance process, or court proceeding to be inaccurate or inappropriate,  
95 that finding shall be documented in the official personnel file of the bargaining unit member  
96 and handled in accordance with applicable statutes.

*Walter*  
11-18-2022



**ARTICLE 25: COMPENSATION**

25.1. Faculty Compensation Plan

- A. Upon ratification of this Agreement, all compensation of members of the bargaining unit shall be governed by provisions of this Article.
- B. "Base Salary/Pay" is the initial salary amount assigned to the bargaining unit member within the salary range. The base salary is paid to the bargaining unit member over the assigned contract length for performing the basic duties and responsibilities of the bargaining unit member's job. Base salary will not include supplemental pay, overload pay, bonuses, stipends, or similar types of additional compensation.

25.2. Salary Payment


- A. For their first year of employment, bargaining unit members will be paid on a biweekly basis. For years subsequent to the first year, the bargaining unit member may elect to change status and be paid over the length of their contract or over a twelve (12) month period, with prior notice to the Director, Human Resources no later than July 1 of that year. Overload payments will be clearly itemized on regular paychecks.
- B. Bargaining unit members who are employed full-time for an additional summer term will be paid on a biweekly basis.
- C. Those new bargaining unit members who begin employment after the regular start of the fall semester will have their pay pro-rated and paid through the final pay date of the 12-month deferred pay schedule.
- D. The College will provide automatic payroll deposits with a biweekly electronic copy provided to the employee.

25.3. Academic Rank - the Professorial Ranking System recognizes the following ranks:

- 1. Instructor
- 2. Assistant Professor
- 3. Associate Professor
- 4. Professor

25.4. Salary Schedule

- A. Full-time faculty bargaining unit members are those faculty bargaining unit members who carry a full credit teaching load which is defined as a minimum of 15 instructional load hours or on-line contact hours per week, or its equivalent, in each semester. A full-time faculty bargaining unit member's contract will state the amount of the salary and the term of employment.
- B. The following salary schedule will be used for all full-time 9-month faculty:

  
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| Level | Rank                | Minimum  | Maximum  |
|-------|---------------------|----------|----------|
| A1    | Lecturer            | \$25,200 | \$36,468 |
| A2    | Instructor          | \$40,930 | \$46,442 |
| A3    | Assistant Professor | \$48,147 | \$54,324 |
| A4    | Associate Professor | \$56,348 | \$63,205 |
| A5    | Professor           | \$65,522 | \$83,423 |

35

36 C. The President may authorize variations in hiring practices, travel reimbursements, leaves,  
 37 special compensation, severance and pay in lieu of notice, subject to legal requirements and  
 38 based upon justification and appropriate recommendations of the Director, Human Resources  
 39 and executive staff. Special rates of pay that have been adopted for services requiring special  
 40 certification, and for unique or difficult to fill assignments may be continued or revised to meet  
 41 College needs and market conditions as deemed necessary by the President. Examples include,  
 42 but are not limited to, assignments in support of Health Professions Programs; contracts with  
 43 industry; local, state or federal grant programs; high technology programs; new College  
 44 initiatives; and special Staff and Program Development activities.

45

25.5. One-Time, Non-Recurring Wage Action 2019-2020

46 A. Effective upon ratification, the College will provide a one-time, non-recurring wage-action to  
 47 eligible in-unit employees.

48 B. The non-recurring wage action to in-unit faculty will be equal to \$1,100.00, subject to  
 49 applicable deductions and withholdings including retirement, social security/Medicare and  
 50 taxes.

51 C. In order to be eligible for the 2019-2020 non-recurring wage action Employees must have been  
 52 employed on or before March 31, 2017 and continuously employed through the pay date of the  
 53 wage action.

54

25.6. Salary Increase for 2019-2020

55 A. Effective the first pay period upon ratification, the College will provide a 2% across-the-board  
 56 recurring wage increase to eligible in-unit employees' base salaries.

- 57 B. In order to be eligible for the 2019-2020 salary increase:
- 58 1. Employees must have been employed on or before March 31, 2019 and continuously  
 59 employed through the pay date of the wage action; and,
  - 60 2. Have not received a notice of non-renewal or termination prior to the effective date of this  
 61 wage increase.
  - 62 3. The wage increase is retroactive for eligible employees as of July 1, 2019.

63

25.7. Initial Placement & Promotion

- 64 A. Assignment of Academic Rank to new faculty will be made according to the following criteria:
- 65 1. Academic degree(s) obtained;
  - 66 2. Additional credits which may be used for promotion;
  - 67 3. Years of experience credited towards assigned placement;
  - 68 4. Additional experience which may be used for promotion including;

*Walter J. ...*  
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- 69 a. Semester hour equivalency for approved semester hours beyond highest degree; and  
70 b. Years of work experience for approved years of related work experience.
- 71 B. Military Service will be accepted as credit for initial placement provided the instructor was  
72 teaching immediately preceding and immediately following obligatory military service, up to  
73 a maximum of 5 years.
- 74 C. Professional and Industrial Experience directly related to the assignment at State College of  
75 Florida, Manatee-Sarasota may be accepted in lieu of teaching experience up to a maximum  
76 of 5 years.
- 77 D. Hospital Work Experience may be accepted, therefore, full-time experience (not internship)  
78 may be credited for health science education faculty, up to a maximum of 5 years.
- 79 E. Divided Time Experience. Employment of less than 9 months in one position can be added to  
80 those months of employment of another location during a single calendar year for credit of one  
81 year's experience. For example: 6 months of professional work, plus 4 months of teaching  
82 during one calendar year will equate to one year of credit experience.
- 83 F. New Bargaining Unit Faculty will be placed within the range provided in 25.4 based on an  
84 evaluation of experience in accordance with the factors listed in this section 25.7
- 85 G. Faculty salaries will move within the range in accordance with the salary schedule and any  
86 salary increases in accordance with this Agreement. Faculty members reaching the established  
87 maximum for his/her pay range will remain at the maximum level.
- 88 H. Faculty who have been awarded a promotion will receive the minimum salary for the next rank  
89 at the beginning of the next academic year.

90 25.8. Other Teaching Assignments

- 91 A. Summer. Full-time faculty who have been recommended for employment for the next  
92 academic year, and who teach during the Summer term will be compensated at a rate of  
93 \$2,550.00 per 3 semester hours up to a maximum of 12 ILH total for all summer sessions.
- 94 B. Summer Benefits. Full-time faculty who have been recommended for employment for the next  
95 academic year, will be maintained on benefits, including health and other benefits paid for by  
96 the College between contract years.
- 97 C. Overload assignments. Overload faculty (credit) will be compensated at a rate of \$2,000 per 3  
98 semester hours. Overload faculty will have \$32.43 deducted from their total compensation for  
99 each hour of class time for which he/she is absent.
- 100 D. Substitutes. Substitutes will be paid \$32.43 per teaching hour. A full-time faculty member in a  
101 regular, budgeted position will receive the substitute rate when substituting outside of his/her  
102 regularly established schedule.

103 25.9. Stipends, Release time, and Miscellaneous Duties – Release time and stipends,  
104 compensation for supplemental positions and miscellaneous duties shall be status quo.

105  
106

*Matt*  
11-18-2022

107 25.10. One-Time, Non-Recurring Wage Action for 2021-2022

- 108 A. Effective upon the parties ratification, the College will provide a one-time, non-recurring  
109 wage-action to eligible in-unit faculty.
- 110 B. The non-recurring wage action to in-unit faculty will be equal to four percent (4%) of the in-  
111 unit faculty member's base salary, subject to applicable deductions and withholdings including  
112 social security/Medicare and taxes.
- 113 C. In order to be eligible for the 2021-2022 non-recurring wage action Employees must have been  
114 employed on or before June 30, 2021 and continuously employed through the pay date of the  
115 wage action.

116 25.11 Salary Increase for 2022-2023

- 117 A. Effective the first pay period upon ratification, the College shall provide a 5% across-  
118 the-board recurring wage increase to eligible faculty bargaining unit members' base  
119 salaries.
- 120 B. In order to be eligible for the 2022-2023 salary increase:
- 121 1. Employees must have been employed on or before March 31, 2022 and  
122 continuously employed through the pay date of the wage action; and,
- 123 2. Have not received a notice of non-renewal or termination prior to the  
124 effective date of this wage increase.
- 125 3. The wage increase is retroactive for eligible employees as of July 1, 2022.
- 126
- 127 C. Overload faculty (credit) will be compensated at a rate of \$2,000 per 3 semester hours. The  
128 rate increase is retroactive for all bargaining unit members as of August 11, 2022 and will be  
129 effective on the pay period as reasonably practicable after ratification.
- 130 D. All bargaining unit members, compensated at the minimum salary rate of their rank as of  
131 the effective date of ratification of 25.11(D), shall have their salaries raised to the new  
132 minimum salary rate as reflected in the revised salary schedule as defined in Article 25.4(B).  
133  
134

*Walter F. Lee*  
11-18-2022

| State College of Florida<br>Current Capital Projects With Budgets<br>over \$150,000 as of December 2022 | Board of Trustee<br>Approved Budget | Date Board<br>Approved<br>Budget | Source of Funds         | Project Justification | Total Estimated<br>Project Expense<br>Includes all Hard<br>and Soft costs | Remaining Budget<br>Column C minus<br>Column F | Comments                                  |
|---------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------|-------------------------|-----------------------|---------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------|
| <b>2022</b>                                                                                             |                                     |                                  |                         |                       |                                                                           |                                                |                                           |
| Hurricane Ian Repairs, Venice Collegiate School Portables                                               | N/A, 6HX14-1.16                     | N/A                              | Insurance Claim         | Hurricane Damage      | 258,761                                                                   |                                                | Repairs In Process                        |
| Hurricane Ian Repairs, Venice Campus                                                                    | Pricing Underway                    | 1/31/2023                        | Insurance Claim         | Hurricane Damage      | TBD                                                                       |                                                | Jon Swift Bidding                         |
| Hurricane Ian Repairs, Bradenton & Venice Campus                                                        | Pricing Underway                    | 1/31/2023                        | Insurance Claim         | Hurricane Damage      | TBD                                                                       |                                                | Tandem Bidding                            |
| Hurricane Ian Tree Clean-up, Venice Campus                                                              | N/A, 6HX14-1.16                     | N/A                              | FEMA Claim              | Hurricane Damage      | 111,665                                                                   |                                                | Work Completed by Florida Landscape       |
| Venice Science Building                                                                                 | 5,800,000                           | 4/26/2022                        | PECO, Fund Balance      | Capacity              | 5,800,000                                                                 | -                                              | A/V Contract to December Board            |
| HVAC Upgrades, Indoor Air Quality                                                                       | 5,908,607                           | 3/29/2022                        | HEERF                   | Health/Def. Maint.    | 5,908,607                                                                 | -                                              | In Process                                |
|                                                                                                         | 11,708,607                          | 2022                             |                         |                       | 12,079,033                                                                | -                                              |                                           |
| <b>2023/2024</b>                                                                                        |                                     |                                  |                         |                       |                                                                           |                                                |                                           |
| Fire Alarm Upgrades, Collegewide                                                                        | 787,121                             | 9/27/2022                        | \$8.2M State CARES, CIF | Life Safety           | 787,121                                                                   |                                                | Construction in Process                   |
| Stage Lift Replacement & Restroom Remodel                                                               | 674,100                             | 5/25/2021                        | Fund Balance            | Deferred Maint.       | 674,100                                                                   |                                                | Construction in Process                   |
| Radiography X-Ray Machine                                                                               | 681,040                             | 10/25/2022                       | Fund Balance            | Deferred Maint.       | 681,040                                                                   |                                                | Construction in Process                   |
| Collegiate School Floor Replacement, Bradenton                                                          | 375,000                             | 12/13/2022                       | Collegiate School PECO  | Deferred Maint.       | 375,000                                                                   |                                                | Project & Contract Approval, December BOT |
| 26 West Center Building, EDC Office Suite                                                               | 250,000                             | TBD                              | Grant, Fund Balance     | EDC Lease             | 250,000                                                                   |                                                | Construction Contract to January Board    |
| Elevator Upgrades, Collegewide                                                                          | 1,040,000                           | 6/28/2022                        | \$8.2M State CARES      | Life Safety           | 1,040,000                                                                 |                                                | Construction Contract to January Board    |
| Restroom Upgrades & ADA Door Operators, Collegewide                                                     | 910,000                             | 5/25/2021                        | CIF, Fund Balance       | Deferred Maint.       | 910,000                                                                   |                                                | Construction Contract to January Board    |
| Classroom A/V Upgrade, Collegewide                                                                      | 1,000,000                           | 10/25/2022                       | Fund Balance            | Def. Maint./Academic  | 1,000,000                                                                 |                                                | Design in Process                         |
| Bradenton Site Improvements                                                                             | 708,000                             | 5/25/2021                        | CIF                     | Drainage/Safety       | 708,000                                                                   |                                                |                                           |
| Building Maintenance Collegewide: Roof, Floor, Painting                                                 | 450,000                             | 5/25/2021                        | CIF, CO&DS              | Deferred Maint.       | 450,000                                                                   |                                                |                                           |
| Roof Coatings, Collegewide                                                                              | 1,535,000                           | 6/28/2022                        | \$8.2M State CARES      | Deferred Maint.       | 1,535,000                                                                 |                                                |                                           |
| Building Deferred Maintenance, Buildings 17,29,300,500                                                  | 2,270,000                           | 6/28/2022                        | \$8.2M State CARES      | Deferred Maint.       | 2,270,000                                                                 |                                                |                                           |
| HVAC Deferred Maintenance, Buildings 17,26                                                              | 2,658,776                           | 6/28/2022                        | \$8.2M State CARES      | Deferred Maint.       | 2,658,776                                                                 |                                                |                                           |
| Various Safety & Site Improvements, Venice Campus                                                       | 880,000                             | TBD                              | CIF                     | Safety, Defer. Maint. | 880,000                                                                   |                                                |                                           |
| Subtotal FY2023/2024                                                                                    | 14,219,037                          |                                  |                         |                       | 14,219,037                                                                |                                                |                                           |
| Subtotal FY2022                                                                                         | 11,708,607                          |                                  |                         |                       | 12,079,033                                                                |                                                |                                           |
|                                                                                                         | 25,927,643                          | FY 22,23,24                      |                         |                       | 26,298,069                                                                |                                                |                                           |

Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
December 13, 2022

**AGENDA ITEM:**

Contract Approval for the Audio/Video for the Venice Science Building project.

**RECOMMENDATION:**

**The College recommends approval by the Board of Trustees for the contract with Howard Industries for \$85,009.05 to provide Audio/Video for the Venice Science Building project.**

**STAFF ANALYSIS:**

Bid documents were prepared and competitive bids received. Based on the bid tabulation below, award is recommended to Howard Industries for \$85,009.05.

The Audio/Video bid amount is within the overall project budget.

**Bid Tabulation:**

| Vendor            | Bid Amount | Comments |
|-------------------|------------|----------|
| Howard Industries | 85,009.05  | Low Bid  |
| AVI SPL           | 114,621.05 |          |
| Miller Electric   | 126,643.14 |          |
| Esha AV           | 135,443.00 |          |
|                   |            |          |
|                   |            |          |

**FISCAL IMPACT** Yes

Funding Source: PECO, Fund Balance, Foundation

Will this action result in a Budget Amendment? Yes

If yes, indicate the dollar amount: \$85,009.05

**REQUESTED BY:** Chris Wellman, AVP, Facilities Management

**FUNDING VERIFIED AND APPROVED BY:** Julie Jakway  
**Vice President, Finance and Administrative Services**

Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
December 13, 2022

**AGENDA ITEM:**

Project & Contract Approval for the Flooring Replacement at the Bradenton Collegiate School, Building 19

**RECOMMENDATION:**

**The College recommends approval by the Board of Trustees for this project and the contract with Tandem Construction for \$317,843.52 to replace the flooring at the Bradenton Collegiate School, Building 19, South and East Wings.**

**STAFF ANALYSIS:**

The Bradenton Collegiate School was able to obtain \$222,069 through the FY22-23 Charter School Sales Tax Block Grant to replace aged flooring inside the school. There are also adequate Collegiate School PECO funds to supplement the grant funds to support the replacement of flooring in both the South and East wing of the school. The flooring is over ten years old and is beyond its useful life. Requesting Board approval for the flooring project with a budget of \$375,000. The budget includes slab moisture mitigation, furniture moving and abatement if required.

Design was completed and bid documents prepared. Through the Consultant Competitive Negotiation Act process, Tandem Construction was selected for Construction Management Continuing Contract. Tandem Construction advertised and obtained competitive bids per Florida Statute. The cost of construction, totaling \$317,843.52, including general conditions, subcontractor costs, overhead and profit have been evaluated by SCF College Staff and are found to be fair and reasonable. This amount is also within the established budget of \$375,000. Therefore, requesting Board approval to contract with Tandem Construction for \$317,843.52.

**FISCAL IMPACT**   Yes  

Funding Source:   Collegiate School PECO & Tax Grant  

Will this action result in a Budget Amendment?   Yes  

If yes, indicate the dollar amount: \$375,000

**REQUESTED BY:**   Chris Wellman, AVP, Facilities Management  

**FUNDING VERIFIED AND APPROVED BY:**   Julie Jakway    
**Vice President, Finance and Administrative Services**

**RULES FOR FINAL ACTION DECEMBER 13, 2022**

| <u>Rule</u> | <u>Title</u>                              | <u>Revision</u>                                                         |
|-------------|-------------------------------------------|-------------------------------------------------------------------------|
| 6HX14-1.07  | Responsibility and Authority of President | Revisions to Rule to memorialize President's authority in past practice |
| 6HX14-1.181 | Grant Application                         | Revisions to Rule to clarify approval process                           |
| 6HX14-5.02  | Student Fees                              | New Rule                                                                |



# RULE

|                  |                                                                           |                                    |
|------------------|---------------------------------------------------------------------------|------------------------------------|
| <b>Subject</b>   | <b>Responsibility and Authority of the President</b>                      | <b>Number:</b><br>6HX14-1.07       |
| <b>Authority</b> | F.S. 1001.64, 1001.65                                                     | <b>Date:</b> <del>10/30/2018</del> |
| <b>History</b>   | 1/18/84, 12/15/99, 2/18/04, 9/17/08, 10/23/13, <a href="#">10/30/2018</a> |                                    |
| <b>Source</b>    | President                                                                 |                                    |

The Board of Trustees delegates to the President administrative authority over the College and holds the President responsible for the efficient and lawful direction and operation of the College under the rules adopted by the Board of Trustees.

The President is authorized to sign, on behalf of the Board, all agreements, contracts and other documents reflecting action previously approved or authorized by the Board.

The President may delegate authority to the staff to perform administrative functions necessary to the efficient operation of the College. The responsibility for the performance of these functions shall remain with the President.

If the President is unable to perform his/her duties, in descending order, the Executive Vice President, and Provost, [Vice President of Finance and Administrative Services, General Counsel,](#) Vice President, Student Services and Enrollment Management, ~~Vice President, Finance and Administrative Services,~~ or the Vice President, ~~Planning,~~ Institutional Effectiveness ~~and Research~~ will assume the President's duties.

# RULE

|                  |                                                           |                              |
|------------------|-----------------------------------------------------------|------------------------------|
| <b>Subject</b>   | <b>Responsibility and Authority of the President</b>      | <b>Number:</b><br>6HX14-1.07 |
| <b>Authority</b> | F.S. 1001.64, 1001.65                                     | <b>Date:</b>                 |
| <b>History</b>   | 1/18/84, 12/15/99, 2/18/04, 9/17/08, 10/23/13, 10/30/2018 |                              |
| <b>Source</b>    | President                                                 |                              |

The Board of Trustees delegates to the President administrative authority over the College and holds the President responsible for the efficient and lawful direction and operation of the College under the rules adopted by the Board of Trustees.

The President is authorized to sign, on behalf of the Board, all agreements, contracts and other documents reflecting action previously approved or authorized by the Board.

The President may delegate authority to the staff to perform administrative functions necessary to the efficient operation of the College. The responsibility for the performance of these functions shall remain with the President.

If the President is unable to perform his/her duties, in descending order, the Executive Vice President and Provost, Vice President of Finance and Administrative Services, General Counsel, Vice President Student Services and Enrollment Management, or the Vice President Institutional Effectiveness will assume the President's duties.

# RULE

|                  |                                    |                                 |
|------------------|------------------------------------|---------------------------------|
| <b>Subject</b>   | <b>Grant Application</b>           | <b>Number:</b><br>6HX14-1.181   |
| <b>Authority</b> | F.S. 1001.64                       | <b>Date:</b> <del>8/18/04</del> |
| <b>History</b>   | 11/17/87, 10/18/00, <u>8/18/04</u> |                                 |
| <b>Source</b>    | Resource Development               |                                 |

The ~~following guidelines are purpose of this rule is to be observed in the~~ provide to the President or the President's designee the authority to develop and submit grant ~~application process; proposals.~~

- ~~1. Concept of grant is presented to Resource Development Committee for approval to develop~~ A procedure outlining the development and approval process for grant application shall include Presidential approval prior to grant submission.
- The completed grant proposal shall be submitted through administrative hierarchy through the Vice Presidential level for review and approval for submission to the President.
- Grant proposals thus approved shall be submitted to the President for signature, The President shall review the proposal and may sign the proposal, reject it or return it to the appropriate Vice President with recommendations for further development.
- In the President's absence, applications may be signed by the appropriate Vice President as set forth in Rule number 6HX14-1.07. In the case of electronic submissions not requiring signatures, the President must approve the submission through hard-copy or electronic correspondence prior to the submission of the proposal.
- The Board of Trustees must approve the grant packages prior to acceptance of the award. Therefore, the President shall forward the grant to the Board of Trustees for consideration in the form of an agenda item, which has been endorsed by the appropriate College administrative hierarchy.
- Grants that are awarded to the College will be administered through appropriate supervisors as defined by the grant and the College's official organizational chart.

# RULE

|                  |                             |                               |
|------------------|-----------------------------|-------------------------------|
| <b>Subject</b>   | <b>Grant Application</b>    | <b>Number:</b><br>6HX14-1.181 |
| <b>Authority</b> | F.S. 1001.64                | <b>Date:</b>                  |
| <b>History</b>   | 11/17/87, 10/18/00, 8/18/04 |                               |
| <b>Source</b>    | Resource Development        |                               |

The purpose of this rule is to provide to the President or the President’s designee the authority to develop and submit grant proposals.

1. A procedure outlining the development and approval process for grant application shall include Presidential approval prior to grant submission.
2. The completed grant proposal shall be submitted through administrative hierarchy through the Vice Presidential level for review and approval for submission to the President.
3. Grant proposals thus approved shall be submitted to the President for signature, The President shall review the proposal and may sign the proposal, reject it or return it to the appropriate Vice President with recommendations for further development.
4. In the President’s absence, applications may be signed by the appropriate Vice President as set forth in Rule number 6HX14-1.07. In the case of electronic submissions not requiring signatures, the President must approve the submission through hard-copy or electronic correspondence prior to the submission of the proposal.
5. The Board of Trustees must approve the grant packages prior to acceptance of the award. Therefore, the President shall forward the grant to the Board of Trustees for consideration in the form of an agenda item, which has been endorsed by the appropriate College administrative hierarchy.
6. Grants that are awarded to the College will be administered through appropriate supervisors as defined by the grant and the College’s official organizational chart.

# RULE

|                         |                                                           |                                            |
|-------------------------|-----------------------------------------------------------|--------------------------------------------|
| <b><u>Subject</u></b>   | <u>Student Fees</u>                                       | <b><u>Number:</u></b><br><u>6HX14-5.02</u> |
| <b><u>Authority</u></b> | <u>F.S. 1001.64, 1009.23, 1009.25, 1009.26</u>            | <b><u>Date:</u></b>                        |
| <b><u>History</u></b>   | <u>New</u>                                                |                                            |
| <b><u>Source</u></b>    | <u>Vice President Finance and Administrative Services</u> |                                            |

A schedule of student fees shall be established by the District Board of Trustees in accordance with Florida laws and rules and published in the college catalog or other official college publications.

State College of Florida, Manatee-Sarasota

# RULE

|                  |                                                    |                              |
|------------------|----------------------------------------------------|------------------------------|
| <b>Subject</b>   | Student Fees                                       | <b>Number:</b><br>6HX14-5.02 |
| <b>Authority</b> | F.S. 1001.64, 1009.23, 1009.25, 1009.26            | <b>Date:</b>                 |
| <b>History</b>   | New                                                |                              |
| <b>Source</b>    | Vice President Finance and Administrative Services |                              |

A schedule of student fees shall be established by the District Board of Trustees in accordance with Florida laws and rules and published in the college catalog or other official college publications.