



**STATE COLLEGE OF FLORIDA<sup>SM</sup>**  
**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  
March 28, 2023 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: Annual Financial Report (AFR) - Julie Jakway

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

Exhibit A:	Minutes of February 28, 2023 BOT Meeting - Page 5
Exhibit B:	Amended Spring 2023 Lifelong Learning & Workforce Development Schedule - Page 8
Exhibit C:	HR Personnel Actions Monthly Report February 2023 - Page 16
Exhibit D:	FPL Extension of Existing Easement East of Venice Collegiate School - Page 17

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

Exhibit E:	Monthly Financial Report January 2023 - Page 21
Exhibit F:	Budget Amendment FY 2023-24 January 2023 #23 - 25 - Page 26
Exhibit G:	SCFCS Financial Report(s) January 2023 - Page 29
Exhibit H:	Acceptance of Gifts and Grants January 2023 - Page 31
Exhibit I:	Property Disposals - Page 32
Exhibit J:	Annual Financial Report FY 2021-2022 - Page 33

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

Exhibit K: Project List - Page 134

**9. Rule for Final Action - Steve Prouty**

Exhibit L: Procurement Rule #6HX14-5.18 - Page 135

**10. Presidential Goals - Dr. Carol Probstfeld**

Exhibit M: 2023-2024 President’s Goals - Page 138

**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**

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**Date:** February 28, 2023 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 February 28, 2023 at SCF Bradenton and virtually via TEAMS.

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

**Administrators Present:** President Carol Probstfeld, Vice Presidents Todd Fritch, Ryan Hale, Julie Jakway and Brittany Nielsen, and General Counsel 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. Nielsen delivered the invocation and led the pledge.

**3. Public Comment**

None

**4. President's Report**

Dr. Probstfeld shared that SCF Student, Ursula Kushner, was the #1 scoring individual BrainBowl competitor in the Nationals Tournament at Chicago this past week.

Dr. Probstfeld read an Embracing Our Differences (EOD) Statement:

This is SCF's statement for the public record regarding our agreement with Embracing Our Differences. It appears that the media will not report this account as it is neither salacious nor apt to grab public attention.

Allow me to start by thanking our SCF District Board of Trustees for your support for the decision to withdraw as an exhibition site for Embracing Our Differences. SCF signed an agreement with EOD in September 2022 that included our ability to choose to not display certain artwork on our campus and that a discussion regarding our concerns would be had with EOD.

We received the art selections from EOD in January and identified three that could be incendiary given the, at times, violent division in our country around particular topics. Already this year, the EOD exhibit in Sarasota has been vandalized.

We received a call from EOD on February 1<sup>st</sup> excoriating us for hosting the Governor on our campus after which we were informed that EOD was taking a "hard line" and would not even have a discussion with us about our concerns. Ironic that an organization named Embracing Our Differences would not even discuss our differences.

EOD breached our contract and "censored" (def: examine officially and suppress unacceptable parts) our agreement. As we were told it was "all or nothing", we opted to exercise our right to withdraw.

Despite agreeing to issue a joint press release when we notified EOD on of our decision, EOD again defaulted on an agreement, and chose to capitalize on our differences by going to the media, securing a headline that was a lie. We never had the chance to discuss our differences with EOD yet they chose to attribute a reason of their own to describe our withdrawal.

In their press release EOD attempted to tie the Governor’s politics to our decision. Let me clearly state that the only pressure we received regarding our decision to withdraw as an exhibition site was from EOD themselves by way of their “all or nothing” position that was not in keeping with our agreement. This was simply a contract dispute where our differences were not embraced but instead exploited for political and/or monetary gain.

Again, I would like to acknowledge and thank the SCF Trustees for their support and for always keeping the best interest and safety of our entire college community in the forefront when making decisions. The right decisions aren’t always the most popular.

**5. Meet the Mission: Early College and Career & Technical Education Programs – Dr. Todd Fritch**

Dr. Fritch presented to the Trustees information regarding Early College Programs: Dual Enrollment, College Reach-Out Program (CROP), Summer Bridge Program (SBP).

Dr. Fritch’s Presentation also included information regarding Workforce Education / Career & Technical Education Programs: Associate in Science Degrees, Workforce Certificates, Workforce - orientated Baccalaureate Degrees.

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

Exhibit A:	Minutes of January 31, 2023 BOT Meeting - Page 4
Exhibit B:	Amended Spring 2023 Lifelong Learning & Workforce Development Schedule - Page 7
Exhibit C:	HR Personnel Actions Monthly Report January 2023 - Page 15
Exhibit D:	2022-2023 Annual Safety Report - Page 16
Exhibit E:	SCFCS Out of Field Report - Page 27
Exhibit F:	23-01: Italian Grant - Page 29

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

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

Exhibit G:	Monthly Financial Report December 2022 - Page 31
Exhibit H:	Budget Amendment FY 2022-23 December 2022 #20- 22 - Page 36
Exhibit I:	SCFCS Financial Report(s) December 2022 - Page 39
Exhibit J:	Acceptance of Gifts and Grants December 2022 - Page 41
Exhibit K:	Property Disposals - Page 42

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

**8. Facilities Project List (informational only) - Julie Jakway**

Exhibit L: Project List - Page 167

**9. Strategic Plan Update - Dr. Ryan Hale**

Dr. Hale provided the Board with a Midterm Update on the 2021-2026 Strategic Plan. Dr. Hale highlighted SCF’s advancements on the plan’s four strategic priorities: Opportunity, Growth, Quality, and Diversification.

**10. Old Business**

None

**11. New Business**

None

**12. Board Comments/Updates & Adjournment**

Ms. Carter thanked the presenters and applauded the presentations.

Mr. Goodson commented on the good job the Foundation did at the Avenues to the Future fund raising event.

Mr. Thomson shared that he had attended the SCF Nursing open house event and enjoyed the tour.

Mr. Thomson voiced his support for SCF's decision regarding EOD.

Ms. Knight echoed Mr. Thomson's support regarding the EOD decision. Ms. Knight agreed that the presentations and data collected were very impressive.

Mr. Fuller provided an SCF Foundation update.

Mr. Moore shared a recent community outreach day with the Interim Athletic Director in which they visited elementary and middle schools in the area.

Ms. Collins shared a recent community event at her Church where SCF's Maverick was in attendance.

Mr. DiMaio thanked everyone that puts the time into the technical and non-degree workforce initiative - which is so needed in our community.

The meeting adjourned at 6:21 p.m.

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Chair, Board of Trustees

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Carol Probstfeld, Secretary, Board of Trustees

**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2023**

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
14401	Python Coding Specialist with Industry Certification	3/7/23	4/27/23	\$3,000.00	SCF Bradenton (26 West Center)	Bagley
14717	Manatee Community Concert Band (February Concert)	1/10/23	2/18/23	\$0.00	SCF Bradenton (Building 11)	Cleary
14718	Manatee Community Concert Band (April Concert)	2/21/23	4/1/23	\$0.00	SCF Bradenton (Building 11)	Cleary
14734	General Knowledge Test - Math Prep Workshop - Hybrid	1/14/23	2/4/23	\$119.00	SCF Lakewood Ranch (CIT)	Rowe
14735	General Knowledge Test - Essay Writing Workshop	2/18/23	3/4/23	\$89.00	SCF Lakewood Ranch (CIT)	Gonzalez
14739	TOP - Active Threat	1/26/23	1/26/23	\$0.00	SCF Lakewood Ranch (CIT)	Patten
14740	TOP - Active Threat	2/23/23	2/23/23	\$0.00	SCF Venice (Building 800)	Patten
14741	TOP - Active Threat	3/15/23	3/15/23	\$0.00	SCF Bradenton (Building 3)	Patten
14745	TOP - CPR	1/18/23	1/18/23	\$0.00	SCF Lakewood Ranch (CIT)	Wardman
14747	TOP - CPR	3/7/23	3/7/23	\$0.00	SCF Bradenton (Building 3)	Wardman
14751	TOP - Stop the Bleed	1/26/23	1/26/23	\$0.00	SCF Lakewood Ranch (CIT)	Patten
14752	TOP - Stop the Bleed	2/23/23	2/23/23	\$0.00	SCF Venice (Building 800)	Patten
14753	TOP - Stop the Bleed	3/9/23	3/9/23	\$0.00	SCF Bradenton (Building 3)	Wardman
14855	TOP - An Introduction to Student Veteran/Military Population	3/15/23	3/15/23	\$0.00	Microsoft Teams	Graydon
14998	TOP - Do You Hear What I Hear?	1/19/23	1/19/23	\$0.00	SCF Bradenton (Building 18)	Williams
15026	TOP - Priorities and Time Management Supervisor's, Leadership Track	1/25/23	1/25/23	\$0.00	SCF Bradenton (Building 18)	Froman
15027	TOP - How to Maintain a Positive Attitude	1/31/23	1/31/23	\$0.00	Zoom	Roth
15028	TOP - Purchasing Guidelines and Bid Requirements for the College	2/16/23	2/16/23	\$0.00	Microsoft Teams	Ferda
15029	TOP - Excel - Formulas	2/3/23	2/3/23	\$0.00	Microsoft Teams	Miscik
15030	TOP - Excel - Filtering	2/3/23	2/3/23	\$0.00	Microsoft Teams	Miscik
15033	TOP - Positive Intelligence	2/9/23	2/9/23	\$0.00	Zoom	Roth
15036	TOP - Excel 2019- Level 3	2/16/23	2/16/23	\$0.00	SCF Lakewood Ranch (CIT)	Miscik
15037	TOP - Conflict Resolution Supervisor's, Leadership Track	2/22/23	2/22/23	\$0.00	SCF Bradenton (Building 3)	Caskey
15038	TOP - Diving into Degree Works	3/3/23	3/3/23	\$0.00	Microsoft Teams	Dinn
15039	TOP - Service Animals 101	3/7/23	3/7/23	\$0.00	Microsoft Teams	Lahey
15040	TOP - Netiquette	3/9/23	3/9/23	\$0.00	SCF Lakewood Ranch (CIT)	Smith
15042	TOP- Excel Level 4	3/10/23	3/10/23	\$0.00	SCF Bradenton (Building 18)	Miscik
15043	TOP- Excel Level 4	3/21/23	3/21/23	\$0.00	SCF Venice (Building 300)	Devine
15048	TOP - Argos User Training	3/17/23	3/17/23	\$0.00	Microsoft Teams	O'Donovan
15049	TOP - Motivating the Team You Lead Supervisor's, Leadership Track	3/22/23	3/22/23	\$0.00	SCF Bradenton (Building 18)	Roth
15050	TOP - Shattering Typical Customer Service	4/6/23	4/6/23	\$0.00	Zoom	Roth

(\$0.00 denotes paid by corporate.)



**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2023**

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
15051	TOP - Coaching for Performance and Promotion Supervisor's, Leadership Track	4/5/23	4/5/23	\$0.00	SCF Bradenton (Building 18)	Jakway
15052	TOP - Achieving Institutional Effectiveness: A Step-by-Step Approach	4/11/23	4/11/23	\$0.00	Microsoft Teams	Pride
15059	Family Guardianship In Person	4/20/23	4/20/23	\$110.00	SCF Lakewood Ranch (MTSC)	TBD
15095	Excel - Level 1	1/6/23	1/6/23	\$129.00	SCF Venice (Building 300)	Devine
15096	Excel - Level 1	1/12/23	1/12/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15097	Outlook	1/11/23	1/11/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15098	Excel - Level 2	1/20/23	1/20/23	\$129.00	SCF Venice (Building 300)	Devine
15099	Excel - Level 2	1/26/23	1/26/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15100	Excel - Level 3	2/3/23	2/3/23	\$129.00	SCF Venice (Building 300)	Devine
15101	Excel - Level 3	2/9/23	2/9/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15102	Excel - Level 4	2/17/23	2/17/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15104	Word - Level 1	1/24/23	1/24/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15107	Computer Basics	1/14/23	1/14/23	\$129.00	SCF Venice (Building 300)	Miscik
15109	Computer Basics	2/18/23	2/18/23	\$129.00	SCF Lakewood Ranch (CIT)	Miscik
15111	Power Point - Level 1	1/31/23	1/31/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15115	Retirement Planning Today - Lakewood Ranch Campus	1/26/23	2/2/23	\$49.00	SCF Lakewood Ranch (MTSC)	Pope
15116	Retirement Planning Today - Lakewood Ranch Campus	1/31/23	2/7/23	\$49.00	SCF Lakewood Ranch (MTSC)	Pope
15129	Vision Boards	2/23/23	2/23/23	\$0.00	SCF Bradenton (Building 3)	Roth
15133	Children & Divorce	1/7/23	1/7/23	\$55.00	SCF Lakewood Ranch (CIT)	Doran
15138	Children & Divorce	1/17/23	1/17/23	\$55.00	Zoom	Doran
15141	Children & Divorce (Spanish)	1/28/23	1/28/23	\$55.00	SCF Lakewood Ranch (CIT)	Cestero
15142	Financial Strategies for Successful Retirement - Venice Campus	2/1/23	2/15/23	\$89.00	SCF Venice (Building 800)	Dunlap
15143	In Person Real Estate Sales Associate Pre-Licensing	1/23/23	4/3/23	\$369.00	SCF Lakewood Ranch (CIT)	Repassy
15144	English for College and Communication	1/23/23	4/20/23	\$750.00	SCF Lakewood Ranch (CIT)	Carr
15146	Financial Strategies for Successful Retirement - Venice Campus	2/23/23	3/9/23	\$89.00	SCF Venice (Building 800)	Dunlap
15147	Stage Movement for the Actor	1/10/23	4/27/23	\$50.00	SCF Bradenton (Building 14)	Schlachter
15148	Acting II	1/10/23	4/27/23	\$50.00	SCF Bradenton (Building 14)	Schlachter
15149	Social Security 101 - Lakewood Ranch Campus	1/24/23	1/24/23	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15150	Social Security 101 - Lakewood Ranch Campus	1/26/23	1/26/23	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15151	Private Investigator 40-Hour Course	1/28/23	2/5/23	\$395.00	SCF Venice (Building 800)	Jones
15152	Private Investigator 40-Hour Course	3/17/23	3/26/23	\$395.00	SCF Bradenton (Building 18)	Jones
15153	Certified Personal Trainer (Hybrid)	2/11/23	3/25/23	\$899.00	Off-site Bradenton (contract training), Zo	W.I.T.S.

(\$0.00 denotes paid by corporate.)

**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2023**

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
15154	Introduction to Dance	1/10/23	4/27/23	\$50.00	SCF Bradenton (Building 14)	Burnette
15155	Production Involvement	2/17/23	4/23/23	\$25.00	SCF Bradenton (Building 11)	Smith
15156	Theatre Appreciation	2/6/23	5/4/23	\$50.00	SCF Bradenton (Building 11)	Schlachter
15157	Leadership Boot Camp	1/27/23	1/27/23	\$249.00	Zoom	Van Dyke
15161	Leadership Boot Camp	3/17/23	3/17/23	\$299.00	SCF Lakewood Ranch (CIT)	Van Dyke
15163	Medical Fitness Specialist (Hybrid)	3/28/23	5/13/23	\$599.00	Off-site Bradenton (contract training)	W.I.T.S.
15166	Excel - Level 1	3/14/23	3/14/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15167	Power Point - Level 1	3/9/23	3/9/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15168	Outlook	3/16/23	3/16/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15169	Excel - Level 2	3/22/23	3/22/23	\$129.00	SCF Venice (Building 300)	Devine
15170	Excel - Level 2	3/28/23	3/28/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15171	Computer Basics	3/24/23	3/24/23	\$129.00	SCF Venice (Building 300)	Miscik
15172	Word - Level 1	3/30/23	3/30/23	\$129.00	SCF Lakewood Ranch (CIT)	Miscik
15173	Excel - Level 3	4/5/23	4/5/23	\$129.00	SCF Venice (Building 300)	Devine
15174	Excel - Level 3	4/11/23	4/11/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15175	Excel - Level 4	4/19/23	4/19/23	\$129.00	SCF Venice (Building 300)	Devine
15176	Excel - Level 4	4/25/23	4/25/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15177	Computer Basics	4/8/23	4/8/23	\$129.00	SCF Lakewood Ranch (CIT)	Miscik
15178	Power Point - Level 2	4/13/23	4/13/23	\$129.00	SCF Lakewood Ranch (CIT)	Devine
15179	Word - Level 2	4/27/23	4/27/23	\$129.00	SCF Lakewood Ranch (CIT)	Miscik
15181	Bradenton Symphony Orchestra	1/11/23	4/26/23	\$50.00	SCF Bradenton (Building 11)	Willis
15182	Chamber Choir	1/10/23	4/27/23	\$50.00	SCF Bradenton (Building 11)	Dickerson
15183	Concert Choir	1/10/23	4/27/23	\$50.00	SCF Bradenton (Building 11)	Dickerson
15184	Guitar Ensemble	1/9/23	4/26/23	\$50.00	SCF Bradenton (Building 11)	Godfrey
15185	Jazz Combo	1/9/23	4/26/23	\$50.00	SCF Bradenton (Building 11)	Carney
15186	Jazz Ensemble	1/10/23	4/27/23	\$50.00	SCF Bradenton (Building 11)	Carney
15187	Music Theatre Ensemble	1/9/23	4/26/23	\$50.00	SCF Bradenton (Building 11)	Dickerson
15189	Symphonic Band	1/10/23	4/27/23	\$50.00	SCF Bradenton (Building 11)	Nix
15191	FIRST LEGO League - Qualifying Tournament	1/7/23	1/21/23	\$75.00		Bagley
15197	Super Cyber Camp	1/2/23	1/6/23	\$299.00	SCF Bradenton (26 West Center)	Link
15198	Super Cyber Camp - Early and Late drop off	1/2/23	1/6/23	\$50.00	SCF Bradenton (26 West Center)	Link
15200	Crafts	1/9/23	5/15/23	\$50.00	SCF Bradenton (Building 19)	Miceli
15201	Guitar	1/9/23	5/15/23	\$50.00	SCF Bradenton (Building 19)	Eck
15202	Magic	1/9/23	5/15/23	\$50.00	SCF Bradenton (Building 19)	Fuhrmeister
15203	Gardening	1/10/23	5/16/23	\$50.00	SCF Bradenton (Building 19)	Dougherty
15205	Animation	1/10/23	5/16/23	\$50.00	SCF Bradenton (Building 19)	Grzymala

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**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2023**

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
15208	Anime	1/11/23	5/17/23	\$50.00	SCF Bradenton (Building 19)	Brown
15209	Cooking	1/11/23	5/17/23	\$50.00	SCF Bradenton (Building 19)	Miceli
15210	Group Fitness	1/11/23	5/17/23	\$50.00	SCF Bradenton (Building 19)	Evans
15213	Poetry	1/12/23	5/18/23	\$50.00	SCF Bradenton (Building 19)	Brown
15214	Musical Theatre	1/12/23	5/18/23	\$50.00	SCF Bradenton (Building 19)	Orta
15215	Ballet	1/12/23	5/18/23	\$50.00	SCF Bradenton (Building 19)	Hathaway
15216	Painting	1/13/23	5/19/23	\$50.00	SCF Bradenton (Building 19)	Coker
15217	Illustration	1/13/23	5/19/23	\$50.00	SCF Bradenton (Building 19)	Brown
15218	Sign Language	1/13/23	5/19/23	\$50.00	SCF Bradenton (Building 19)	Coker
15219	Collegiate Hour Study Hall (Mondays)	1/9/23	5/15/23	\$0.00	SCF Bradenton (Building 19)	TBD
15220	Collegiate Hour Study Hall (Tuesdays)	1/10/23	5/16/23	\$0.00	SCF Bradenton (Building 19)	TBD
15221	Collegiate Hour Study Hall (Wednesdays)	1/11/23	5/17/23	\$0.00	SCF Bradenton (Building 19)	TBD
15222	Collegiate Hour Study Hall (Thursdays)	1/12/23	5/18/23	\$0.00	SCF Bradenton (Building 19)	TBD
15223	Collegiate Hour Study Hall (Fridays)	1/13/23	5/19/23	\$0.00	SCF Bradenton (Building 19)	TBD
15224	CompTIA A+ Certification	1/16/23	3/20/23	\$3,250.00	SCF Bradenton (26 West Center)	Askeri
15225	CompTIA A+ Certification	4/17/23	5/29/23	\$3,250.00	SCF Bradenton (26 West Center)	Routhier
15227	CompTIA Cloud Essentials+ Certification	1/16/23	3/20/23	\$3,250.00	SCF Bradenton (26 West Center)	Askeri
15228	CompTIA Cloud Essentials+ Certification	4/17/23	5/29/23	\$3,250.00	SCF Bradenton (26 West Center)	*
15229	Intro to Cybersecurity	1/16/23	3/13/23	\$299.00		Bagley
15230	Intro to Cybersecurity	4/17/23	6/12/23	\$499.00		Routhier
15232	Python Coding Specialist with Industry Certification	1/17/23	3/14/23	\$3,250.00	SCF Bradenton (26 West Center)	Bagley
15233	Python Coding Specialist with Industry Certification	4/4/23	5/30/23	\$3,250.00	SCF Bradenton (26 West Center)	Bagley
15235	FAA REMOTE PILOT - DRONE SAFETY	1/14/23	1/14/23	\$399.00	SCF Bradenton (26 West Center)	Bagley
15236	FAA REMOTE PILOT - DRONE SAFETY	2/11/23	2/11/23	\$399.00	SCF Bradenton (26 West Center)	Bagley
15237	FAA REMOTE PILOT - DRONE SAFETY	3/18/23	3/18/23	\$399.00	SCF Bradenton (26 West Center)	Bagley
15238	Retirement Planning Today - Bradenton Campus	2/22/23	3/1/23	\$49.00	SCF Bradenton (Building 3)	Carota
15239	Retirement Planning Today - Bradenton Campus	2/28/23	3/7/23	\$49.00	SCF Bradenton (Building 3)	Carota
15240	CompTIA Network+ Certification	1/16/23	3/13/23	\$3,250.00	SCF Bradenton (26 West Center)	Askeri
15241	CompTIA Network+ Certification	4/17/23	6/12/23	\$3,250.00	SCF Bradenton (26 West Center)	Routhier
15242	01 How to Start Your Business	1/18/23	2/1/23	\$99.00	SCF Bradenton (26 West Center)	Standridge
15243	01 How to Start Your Non-Profit	2/16/23	3/2/23	\$99.00	SCF Bradenton (26 West Center)	Faucy
15244	BOOTCAMP: CYBERSECURITY FEBRUARY COHORT	2/6/23	8/3/23	\$7,500.00	SCF Bradenton (26 West Center)	Askeri
15245	01 How to Grow Your Business	3/16/23	4/13/23	\$199.00	SCF Bradenton (26 West Center)	Bello
15246	How to Grow Your Business (SATURDAY SESSION)	3/18/23	3/18/23	\$199.00	SCF Bradenton (26 West Center)	Bello
15248	AWS Cloud Practitioner	2/6/23	3/20/23	\$3,250.00	SCF Bradenton (26 West Center)	*
15251	BOOTCAMP: Software Engineering March Cohort	3/21/23	8/31/23	\$7,500.00	SCF Bradenton (26 West Center)	Balderas

(\$0.00 denotes paid by corporate.)

**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2023**

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
15254	1: JANUARY 19th — 26 West Center Tours	1/19/23	1/19/23	\$0.00	SCF Bradenton (26 West Center)	Rodgers-Mislyan
15255	02: FEBRUARY 16th — 26 West Center Tours	2/16/23	2/16/23	\$0.00	SCF Bradenton (26 West Center)	Rodgers-Mislyan
15256	03: MARCH 16th — 26 West Center Tours	3/16/23	3/16/23	\$0.00	SCF Bradenton (26 West Center)	Rodgers-Mislyan
15258	04: APRIL 20th — 26 West Center Tours	4/20/23	4/20/23	\$0.00	SCF Bradenton (26 West Center)	Rodgers-Mislyan
15262	10 Online Hacks to Help You Run Your Business	3/16/23	3/16/23	\$0.00	SCF Bradenton (26 West Center)	Bello
15263	Cultivating Positivity	1/18/23	1/18/23	\$0.00	SCF Bradenton (Building 3)	Johnson
15264	Improving Team Dynamics Through Trust and An Outward Mindset	1/19/23	1/19/23	\$0.00	SCF Lakewood Ranch (CIT)	Johnson
15265	Meeting Facilitation	1/25/23	1/25/23	\$0.00	SCF Lakewood Ranch (CIT)	*
15266	Connection is Your Superpower	1/31/23	1/31/23	\$0.00	Off-site Sarasota (contract training)	Marco
15267	Five Things You Should Know Before You Start Your Non-Profit Organization	2/16/23	2/16/23	\$0.00	SCF Bradenton (26 West Center)	Faucy
15268	Free and Cheap Design Tools to Help You Attract More Customers	2/9/23	2/9/23	\$0.00	SCF Bradenton (26 West Center)	Meier
15270	Networking Made Easy - How to Fearlessly Meet People and Be Even More Effective at Your Job	3/13/23	4/3/23	\$99.00	SCF Bradenton (26 West Center)	Graber
15271	Microsoft Power Fundamentals	2/6/23	8/16/23	\$499.00	SCF Bradenton (26 West Center)	*
15272	Microsoft Power Fundamentals	4/10/23	5/22/23	\$499.00	SCF Bradenton (26 West Center)	*
15273	OCA Java Programming	3/21/23	5/16/23	\$3,250.00	SCF Bradenton (26 West Center)	Bagley
15275	5 Secrets to Reduce Your Fear of Networking	3/13/23	3/13/23	\$0.00	SCF Bradenton (26 West Center)	Graber
15277	01 Social Media for Small Businesses	4/12/23	5/3/23	\$199.00	SCF Bradenton (26 West Center)	McNulty
15278	01 How to Ask for What You Want...and Get it: Negotiating Skills for Women	3/22/23	3/29/23	\$99.00	SCF Bradenton (26 West Center)	Accardi
15279	Job Search Masterclass	4/27/23	5/18/23	\$99.00	SCF Bradenton (26 West Center)	Butulis
15280	3 Secrets to Using Social Media to Grow Your Business	4/12/23	4/12/23	\$0.00	SCF Bradenton (26 West Center)	McNulty
15282	(BLS/CPR) Basic Life Support	1/6/23	1/6/23	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15283	(BLS/CPR) Basic Life Support	1/27/23	1/27/23	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15284	UX/UI Web Developer	1/17/23	3/14/23	\$3,250.00	SCF Bradenton (26 West Center)	Link
15285	UX/UI Web Developer	4/4/23	5/30/23	\$3,250.00	SCF Bradenton (26 West Center)	Link
15287	CompTIA Security+ Certification	1/16/23	3/13/23	\$3,250.00	SCF Bradenton (26 West Center)	Routhier
15288	CompTIA Security+ Certification	4/17/23	6/12/23	\$3,250.00	SCF Bradenton (26 West Center)	Routhier
15289	Health Professionals Career Expo Spring '23 - Employer Registration	2/27/23	2/27/23	\$100.00	SCF Bradenton (Building 3)	*
15290	Community Emergency Response Team (CERT) Basic Training (Hybrid)	2/18/23	2/25/23	\$0.00	SCF Venice (Building 800)	Garcia
15291	SCF #gethired Career Fair Spring '23 Employer Registration	4/19/23	4/19/23	\$35.00	SCF Bradenton (Building 3)	*

(\$0.00 denotes paid by corporate.)

## AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2023

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
15292	Meeting Facilitation	1/25/23	1/25/23	\$0.00	SCF Lakewood Ranch (CIT)	*
15293	WordPress Web Developer	2/7/23	8/10/23	\$3,250.00		Link
15295	FIRST LEGO League - Explore Festival	1/14/23	2/4/23	\$35.00	Off-site Bradenton (contract training)	Bagley
15296	CompTIA ITF+ Certification	1/16/23	3/15/23	\$1,250.00	SCF Bradenton (26 West Center)	Askeri
15297	BOOTCAMPs: SOFTWARE ENGINEERING AND CYBER SECURITY	1/1/23	7/1/23	\$7,500.00		Bagley
15299	SLP Kick Off	2/2/23	2/2/23	\$0.00	SCF Lakewood Ranch (CIT)	Marco
15300	Power BI	2/7/23	2/7/23	\$0.00		Bagley
15301	SLP- Recruiting a Multi-Generational Workforce	2/9/23	2/9/23	\$0.00	SCF Lakewood Ranch (CIT)	Roth
15302	Foundations of Leadership	2/14/23	2/14/23	\$0.00	Zoom	Marco
15303	Connection is Your Superpower	2/14/23	2/14/23	\$0.00	SCF Bradenton (Building 3)	Nierenberg
15304	SLP Foundations of Leadership	2/16/23	2/16/23	\$0.00	SCF Bradenton (Building 3)	Marco
15305	Courageous Conversations: Communicating with Conviction, Clarity, and Kindness	2/16/23	2/16/23	\$0.00	SCF Lakewood Ranch (CIT)	Johnson
15306	State Childcare Testing	2/25/23	2/25/23	\$0.00	SCF Lakewood Ranch (CIT)	*
15307	Understanding you Leadership Style	2/28/23	2/28/23	\$0.00	Zoom	Marco
15308	SLP Understanding you Leadership Style	3/2/23	3/2/23	\$0.00	SCF Lakewood Ranch (CIT)	Marco
15309	Interpersonal Skills	3/7/23	3/7/23	\$0.00	Zoom	Connell
15310	ELP Understanding you Leadership Style	3/9/23	3/9/23	\$0.00	SCF Bradenton (Building 3)	Marco
15311	SLP- Managing a Multi-Generational Workforce	3/16/23	3/16/23	\$0.00	SCF Bradenton (Building 3)	Roth
15312	The Relationship Between Expectations and Accountability	3/21/23	3/21/23	\$0.00	Zoom	Marco
15313	Reframing Conflict and Leveraging it to Strengthen Relationships	3/22/23	3/22/23	\$0.00	SCF Lakewood Ranch (CIT)	Johnson
15314	ELP- Coaching vs Managing	3/23/23	3/23/23	\$0.00	SCF Bradenton (Building 3)	Marco
15315	SLP - The Relationship Between Expectations and Accountability	3/30/23	3/30/23	\$0.00	SCF Bradenton (Building 3)	Marco
15316	Motivating and Engaging the Team You Lead	4/4/23	4/4/23	\$0.00	Zoom	Marco
15317	ELP - The Relationship Between Expectations and Accountability	4/5/23	4/5/23	\$0.00	SCF Bradenton (Building 3)	Marco
15318	Project Management	4/6/23	4/6/23	\$0.00	SCF Lakewood Ranch (CIT)	Gander
15319	SLP- Leading Through Strengths	4/13/23	4/13/23	\$0.00	SCF Bradenton (Building 3)	Marco
15320	Navigating Difficult Conversations	4/18/23	4/18/23	\$0.00	Zoom	Marco
15321	Operationalizing Core Values	4/20/23	4/20/23	\$0.00	SCF Lakewood Ranch (CIT)	Johnson
15322	SLP Motivating the Team You Lead	4/20/23	4/20/23	\$0.00	SCF Bradenton (Building 3)	Marco

(\$0.00 denotes paid by corporate.)

**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2023**

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
15323	Navigating Difficult Situations	4/26/23	4/26/23	\$0.00	SCF Bradenton (Building 3)	Marco
15324	SLP Managing Difficult Conversations	4/27/23	4/27/23	\$0.00	SCF Bradenton (Building 3)	Marco
15330	Time Management	1/20/23	1/20/23	\$0.00	Off-site Lakewood Ranch (contract training)	Nierenberg
15331	Children & Divorce	2/18/23	2/18/23	\$55.00	SCF Lakewood Ranch (CIT)	Doran
15332	Children & Divorce	3/18/23	3/18/23	\$55.00	SCF Bradenton (Building 18)	Doran
15333	Children & Divorce	4/29/23	4/29/23	\$55.00	SCF Lakewood Ranch (CIT)	Doran
15334	Children & Divorce	2/7/23	2/7/23	\$55.00	Zoom	Doran
15336	Social Security 101 - Lakewood Ranch Campus	2/21/23	2/21/23	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15337	Social Security 101 - Lakewood Ranch Campus	2/23/23	2/23/23	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15338	Contract Risk Transfer and Management	1/20/23	1/20/23	\$0.00	SCF Lakewood Ranch (CIT)	Owen
15339	Children & Divorce	2/28/23	2/28/23	\$55.00	Zoom	Doran
15340	Children & Divorce	3/8/23	3/8/23	\$55.00	Zoom	Doran
15341	Children & Divorce	3/28/23	3/28/23	\$55.00	Zoom	Doran
15342	Children & Divorce	4/6/23	4/6/23	\$55.00	Zoom	Doran
15343	Children & Divorce	4/18/23	4/18/23	\$55.00	Zoom	Doran
15344	Children & Divorce (Spanish)	2/25/23	2/25/23	\$55.00	SCF Bradenton (Building 18)	Cestero
15345	Children & Divorce (Spanish)	3/25/23	3/25/23	\$55.00	SCF Lakewood Ranch (CIT)	Cestero
15346	Children & Divorce (Spanish)	4/22/23	4/22/23	\$55.00	SCF Bradenton (Building 18)	Cestero
15347	Microsoft Project Plan 3 Level 1	1/30/23	1/30/23	\$0.00	SCF Lakewood Ranch (CIT)	Devine
15348	Accountability	2/8/23	2/8/23	\$0.00	Zoom	Bresler
15349	Leadership Session1	2/15/23	2/15/23	\$0.00	Zoom	Marco
15350	Mindfulness in the Workplace	3/9/23	3/9/23	\$0.00	Zoom	Johnson
15352	Makers & Hackers (2nd-5th grade) Spring Camp SCF Lakewood Ranch	3/13/23	3/17/23	\$299.00		Bagley
15353	Spring Break camp before and after care	3/13/23	3/17/23	\$50.00		Bagley
15354	CEO Nexus	1/9/23	1/9/23	\$0.00	SCF Lakewood Ranch (CIT)	*
15355	SBA Loans and Resources That Work	3/15/23	3/15/23	\$0.00	SCF Bradenton (26 West Center)	Manning
15356	01 Getting Started Small Group Coaching	2/2/23	2/2/23	\$199.00	SCF Bradenton (26 West Center)	Standridge
15362	FIRST LEGO League - Qualifying Tournament	1/28/23	1/28/23	\$75.00		Bagley
15363	Cyber/IT Certification Exam Preparation Program	1/1/23	7/31/23	\$0.00		*
15364	Health Professionals Career Expo Spring '23 - Employer Registration	2/27/23	2/27/23	\$25.00	SCF Bradenton (Building 3)	*
15365	TOP All College Day	4/30/23	4/30/23	\$0.00	Microsoft Teams	*
15366	Emotional Intelligence	3/22/23	3/22/23	\$0.00	Zoom	Johnson
15367	Leadership Session 2	3/29/23	3/29/23	\$0.00	Zoom	Marco

(\$0.00 denotes paid by corporate.)

**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2023**

Class ID	Class Name	Start Date	End Date	Tuition Fee	Location	Instructor
15368	10 Secrets to Get Your Website Found on Google and Grow Your Sales	2/21/23	2/28/23	\$99.00	SCF Bradenton (26 West Center)	Bucci
15369	Design Tips for Beginners - 10 Ways to Use Canva for Your Small Business	3/28/23	3/28/23	\$0.00	SCF Bradenton (26 West Center)	Bucci
15370	(BLS/CPR) Basic Life Support	2/10/23	2/10/23	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15371	(BLS/CPR) Basic Life Support	2/25/23	2/25/23	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15373	(BLS/CPR) Basic Life Support	3/25/23	3/25/23	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15374	(BLS/CPR) Basic Life Support	4/5/23	4/5/23	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15375	(BLS/CPR) Basic Life Support	4/29/23	4/29/23	\$60.00	SCF Lakewood Ranch (CIT)	Landes
15377	FIRST LEGO League - West Florida Regional Championship	2/18/23	2/18/23	\$125.00		Bagley
15382	Assertive Communication	4/13/23	4/13/23	\$0.00	Microsoft Teams	Johnson
15383	Leadership Session 3	4/19/23	4/19/23	\$0.00	Zoom	Marco
15384	Business Writing 1	4/19/23	4/19/23	\$0.00	Zoom	Rogers
15385	Business Writing 2	4/26/23	4/26/23	\$0.00	Zoom	Rogers
15389	WordPress Web Developer	4/3/23	5/31/23	\$3,250.00	SCF Bradenton (26 West Center)	Link
15401	CPR	2/15/23	2/15/23	\$0.00	Off-site Sarasota (contract training)	Landes
15416	Clinicals - LECOM	1/3/23	6/30/23	\$0.00	SCF Lakewood Ranch (MTSC)	Stewart
15428	Social Security 101 - Lakewood Ranch Campus	3/21/23	3/21/23	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15429	Social Security 101 - Lakewood Ranch Campus	3/23/23	3/23/23	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15430	Root Cause Analysis	3/9/23	3/10/23	\$0.00	SCF Lakewood Ranch (CIT)	Gander
15432	Presenting with Confidence	4/3/23	4/3/23	\$0.00	Zoom	Marco
15433	Meeting Facilitation	4/28/23	4/28/23	\$0.00	SCF Lakewood Ranch (CIT)	*
15435	Additional Registrants Payment for Event	3/15/23	3/15/23	\$100.00	SCF Lakewood Ranch (CIT)	*
15436	TOP - CPR	3/22/23	3/22/23	\$0.00	SCF Bradenton (Building 3)	Wardman
15448	Team Building-Financial Management	4/28/23	4/28/23	\$0.00	Off-site Sarasota (contract training)	Marco
15449	01 Resume Makeover Clinic	4/20/23	4/20/23	\$0.00	SCF Bradenton (26 West Center)	Butulis
15450	Social Security 101 - Lakewood Ranch Campus	4/25/23	4/25/23	\$0.00	SCF Lakewood Ranch (CIT)	Cornell
15451	Social Security 101 - Lakewood Ranch Campus	4/27/23	4/27/23	\$0.00	SCF Lakewood Ranch (CIT)	Cornell

(\$0.00 denotes paid by corporate.)

Human Resources Office Personnel Actions Board Exhibits - February 2023

<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>					
Kevin Hall	2/6/2023	Career	Campus Resource Officer	Public Safety & Emergency Management	Bradenton
Ian Nokes	2/13/2023	Career	College and Career Success Coach	Office of College and Career Success	Venice
Timothy Kuti	2/13/2023	Career	Lab Instructor - Graphic Design	Arts, Design, and Humanities	Bradenton
Sue Bosio	2/15/2023	Career	Accounts Payable Clerk	Accounting and Payroll	Bradenton
Kenji Trujillo	2/17/2023	Professional	Advancement Associate Corporate and Community Partnerships	Institutional Development	Bradenton
Elizabeth Niemczynski	2/21/2023	Career	Specialist II	Human Resources	Bradenton
Caci Burke	2/27/2023	Career	Assistant, Student Services (Call Center)	Call Center	Bradenton
Monica Riskay	2/27/2023	Career	Executive Assistant III, VP of Finance and Administrative Services	Finance and Administrative Services	Bradenton
<b><u>Changes</u></b>					
Paul Berkle	2/13/2023	Professional	Senior HR Generalist	Human Resources	Bradenton
Heather Goebbert-Freet	2/27/2023	Professional	Assistant Director, Human Resources	Human Resources	Bradenton
Lori King	2/27/2023	Career	Accounts Payable Clerk	Accounting and Payroll	Bradenton
		Career	Academic Department Secretary - Nursing	Nursing	Bradenton
		Career	Staff Assistant III - Registrar	Office of the Registrar	Bradenton
		Career	Office Supervisor, Office of the Registrar	Office of the Registrar	Bradenton
<b><u>Separations</u></b>					
Dale Drees	2/2/2023	Professional	Lead Specialist - Instructional Design, Online	Online Learning	Bradenton
Julie Darner	2/3/2023	Professional	Manager, Nursing Admissions	Nursing	Bradenton
Lars Jarkko	2/17/2023	Professional	Director, Finance/Controller	Accounting and Payroll	Bradenton
Bailey Cleveland	2/20/2023	Professional	Specialist, Instructional Design	Online Learning	Bradenton
Loren Sturgill	2/24/2023	Professional	Certified School Counselor	SCF Collegiate School	Bradenton
<b><u>Retirements</u></b>					
Robert Keenan	1/31/2023	Professional	Accountant	Accounting and Payroll	Bradenton
<b><u>Continuing Contract</u></b>					
Michael Bellissimo	8/10/2023	Faculty	Instructor	Mathematics	Venice
Donald Bryn	8/10/2023	Faculty	Assistant Professor	Music	Bradenton
Julie Bees Jelinek	8/10/2023	Faculty	Assistant Professor	Language & Literature	Bradenton
Marcus Lindemann	8/10/2023	Faculty	Instructor	Natural Science	Bradenton
Robert Shollar	8/10/2023	Faculty	Instructor	Mathematics	Bradenton



Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
March 28, 2023

**AGENDA ITEM:**

**Approval of Utility Easement to Florida Power and Light for Extension of existing Easement East of Venice Collegiate School Trailers**

**RECOMMENDATION:**

**The Administration recommends the District Board of Trustees approval of an extension of the 10' FPL Easement as described on the attached.**

**STAFF ANALYSIS:**

Florida Power & Light is seeking to extend a 10' existing utility easement east of the Venice Collegiate School portables to the boundary of Wellen Park Villages East.

**FISCAL IMPACT** \_\_\_\_\_ Yes \_\_\_X\_\_\_ No \_\_\_\_\_ N/A

Funding Source: \_\_\_\_\_ Amount: \$ \_\_\_\_\_

Will this action result in a Budget Amendment? \_\_\_\_\_ Yes \_\_\_X\_\_\_ No

If yes, indicate the dollar amount: \$ \_\_\_\_\_

Attachment

**REQUESTED BY:** Julie Jakway  
**Vice President, Finance and Administrative Services**

**FUNDING VERIFIED AND APPROVED BY:** \_\_\_\_\_

Work Request No. 11652402

# UNDERGROUND EASEMENT (BUSINESS)

Sec. 33, Twp 39 S, Rge 20 E

Parcel I.D. 0785002000  
(Maintained by County Appraiser)

This Instrument Prepared By

Name: Drew Mullinax  
Co. Name: Florida Power & Light  
Address: 5657 McIntosh Rd  
Sarasota, FL 34233

The undersigned, in consideration of the payment of \$1.00 and other good and valuable consideration, the adequacy and receipt of which is hereby acknowledged, grant and give to Florida Power & Light Company, its affiliates, licensees, agents, successors, and assigns ("FPL"), a non-exclusive easement forever for the construction, operation and maintenance of underground electric utility facilities (including cables, conduits, appurtenant equipment, and appurtenant above ground equipment) to be installed from time to time; with the right to reconstruct, improve, add to, enlarge, change the voltage as well as the size of, and remove such facilities or any of them within an easement described as follows:

Reserved for Circuit Court

See Exhibit "A" ("Easement Area")

Together with the right to permit any other person, firm, or corporation to attach or place wires to or within any facilities hereunder and lay cable and conduit within the Easement Area and to operate the same for communications purposes; the right of ingress and egress to the Easement Area at all times; the right to clear the land and keep it cleared of all trees, undergrowth and other obstructions within the Easement Area; the right to trim and cut and keep trimmed and cut all dead, weak, leaning or dangerous trees or limbs outside of the Easement Area, which might interfere with or fall upon the lines or systems of communications or power transmission or distribution; and further grants, to the fullest extent the undersigned has the power to grant, if at all, the rights hereinabove granted on the Easement Area, over, along, under and across the roads, streets or highways adjoining or through said Easement Area.

IN WITNESS WHEREOF, the undersigned has signed and sealed this instrument on \_\_\_\_\_, 2023.

Signed, sealed and delivered in the presence of:

District Board of Trustees of State College of Florida,  
Manatee—Sarasota

\_\_\_\_\_  
(Witness' Signature)

By: \_\_\_\_\_

Print Name: \_\_\_\_\_  
(Witness)

Print Name: Dominic DiMaio

\_\_\_\_\_  
(Witness' Signature)

Print Address: 5840 26th Street West

Print Name: \_\_\_\_\_  
(Witness)

Bradenton, FL 34207

STATE OF FLORIDA AND COUNTY OF MANATEE The foregoing instrument was acknowledged before me by [ ] physical presence or [ ] on-line notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by Dominic DiMaio, the Chairperson of the DBOT of State College of Florida, M-S, a political subdivision of the State of Florida, who is personally known to me or has produced \_\_\_\_\_ as identification, and who did (did not) take an oath. (Type of Identification)

My Commission Expires:

\_\_\_\_\_  
Notary Public, Signature

Print Name \_\_\_\_\_

**SECTION 33, TOWNSHIP 39 SOUTH, RANGE 20 EAST  
SARASOTA COUNTY, FLORIDA**

**EXHIBIT "A"**

**DESCRIPTION:**

**FLORIDA POWER & LIGHT EASEMENT DESCRIPTION (PREPARED BY THE UNDERSIGNED SURVEYOR):**

**A 10-FOOT WIDE FLORIDA POWER AND LIGHT EASEMENT LYING IN THE SOUTHWEST 1/4 OF SECTION 33, TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:**

**COMMENCE AT THE WEST 1/4 CORNER OF SECTION 33, TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA; THENCE S89°51'25"E, ALONG THE NORTH LINE OF SAID SOUTHWEST 1/4, A DISTANCE OF 579.47 FEET; THENCE S00°08'35"W, A DISTANCE OF 296.11 FEET; THENCE S04°16'24"E, A DISTANCE OF 15.81 FEET; THENCE S30°05'00"E, A DISTANCE OF 39.36 FEET; THENCE N90°00'00"E, A DISTANCE OF 184.68 FEET; THENCE N80°14'36"E, A DISTANCE OF 155.11 FEET; THENCE N83°57'55"E, A DISTANCE OF 12.65 FEET; THENCE N90°00'00"E, A DISTANCE OF 63.24 FEET; THENCE S69°30'18"E, A DISTANCE OF 113.28 FEET; THENCE S88°09'11"E, A DISTANCE OF 8.16 FEET; THENCE N89°24'30"E, A DISTANCE OF 341.33 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE THE N89°24'30"E, A DISTANCE OF 78.23 FEET TO A POINT ON THE EASTERLY BOUNDARY LINE OF THE LAND DESCRIBED IN THE OFFICIAL RECORD BOOK 1571, PAGE 2172, OF THE PUBLIC RECORDS OF SARASOTA COUNTY, FLORIDA; THENCE N00°31'15"E ALONG SAID EASTERLY BOUNDARY LINE, A DISTANCE OF 10.00 FEET; THENCE S89°24'30"W, A DISTANCE OF 78.43 FEET; THENCE S00°35'30"E, A DISTANCE OF 10.00 FEET TO SAID POINT OF BEGINNING.**

**CONTAINING 783 SQUARE FEET (0.018 ACRES) MORE OR LESS.**

**LEGEND:**

- SEC – SECTION
- TWP – TOWNSHIP
- RG – RANGE
- CL – CENTERLINE
- R/W – RIGHT OF WAY
- PID – PARCEL IDENTIFICATION NUMBER
- FPL ESMT – FLORIDA POWER & LIGHT EASEMENT
- ORB – OFFICIAL RECORDS BOOK
- PID - PARCEL IDENTITY
- PG – PAGE

**SURVEY NOTES:**

1. BEARINGS SHOWN HEREON ARE BASED ON THE NORTH LINE OF THE SOUTHWEST 1/4 OF SECTION 33, TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA. SAID NORTH LINE HAVING A BEARING OF S89°51'25"E.
2. **THIS IS NOT A SURVEY.**
3. ADDITIONS TO OR DELETIONS OTHER THAN BY THE SIGNING SURVEYOR AND MAPPER ARE PROHIBITED BY LAW WITHOUT THE EXPRESS WRITTEN CONSENT OF THE SIGNING SURVEYOR AND MAPPER.
4. NOT VALID WITHOUT SHEET 2 OF 2.

**SANCHEZ SURVEYING INC.**

3769 N.W.NORTH RD.  
ARCADIA, FLORIDA, 34266

PSM No. 5224    PHONE: 863.444.1181    LB No. 8248

**FLORIDA POWER AND LIGHT EASEMENT  
P. ID. 0785002000**

**JOSE T. SANCHEZ, III,  
FLORIDA LICENSED  
SURVEYOR AND MAPPER NO. 5224**

This certifies that this sketch was made under my supervision and meets the Minimum Technical Standards set forth by Board of Professional Surveyors & Mappers in Chapter 5J-17, of the Florida Administrative code, pursuant to Section 472.027, Florida Statutes.

DATE OF SKETCH: FEB. 2, 2023	DRAWING FILE ESMT11652402.DWG	W/O # 11652402
REVISION DATE:	DRAWN: SJS	CHECK: JTS
SHEET 1 OF 2		

C:\Users\Sanchez\Surveying\Desktop\11652402\Esmt 11652402.dwg, February 4, 2023 1:09 PM

**SECTION 33, TOWNSHIP 39 SOUTH, RANGE 20 EAST  
SARASOTA COUNTY, FLORIDA**

**FPL EASEMENT**



NOT TO SCALE

LINE	BEARING	DISTANCE
L1	S89°51'25" E	578.47
L2	S00°03'35" W	298.11
L3	S04°16'24" E	15.81
L4	S30°05'00" E	38.36
L5	N90°00'00" E	184.88
L6	N80°14'38" E	185.11
L7	N83°57'55" E	12.85
L8	N90°00'00" E	83.24
L9	S89°30'18" E	113.28
L10	S88°09'11" E	8.18
L11	N89°24'30" E	341.33

PID: 0785002000  
MANATEE COMMUNITY COLLEGE BOARD OF TRUSTEES  
#800 S. TAMAMI TRAIL

WEST LINE OF SEC 33, TWP 39S, RG 20E

P.O.C.  
WEST 1/4 COR OF  
SEC 33, TWP 39S, RG 20E

NORTH LINE OF THE S 1/4 SECTION 33  
S 89°51'25" E

EXISTING FLP ESMT  
PER INST. # 2022059976

S 00°35'30" E  
10.00'  
S 89°24'30" W  
78.43'  
N 89°24'30" E  
78.23'  
N 00°31'15" E  
10.00'  
P.O.B.

EAST BOUNDARY LINE  
OF LAND DESCRIBED IN  
"ORB" 1571, PG 217Z  
WELLEN PARK VILLAGES E

PID: 0785002000

SEE SHEET 1 OF 2 FOR THE LEGAL DESCRIPTION

**SANCHEZ SURVEYING INC.**

3769 N.W.NORTH RD.  
ARCADIA, FLORIDA, 34266

PSM No. 5224 PHONE: 863.444.1181 LB No. 8248

FLORIDA POWER AND LIGHT EASEMENT  
P. ID. 0785002000

DATE OF SKETCH: FEB 2, 2023	DRAWING FILE ESMT11652402.DWG	W/O # 11652402
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REVISION DATE:	DRAWN: SJS	CHECK: JTS	SHEET 2 OF 2
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**JOSE T. SANCHEZ, III,  
FLORIDA LICENSED  
SURVEYOR AND MAPPER NO. 5224**

This certifies that this sketch was made under my supervision and meets the Minimum Technical Standards set forth by Board of Professional Surveyors & Mappers in Chapter 5J-17, of the Florida Administrative code, pursuant to Section 472.027, Florida Statutes.

**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 – January 2023*

**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 January 31, 2023.

Student Fees revenue for the current year is 1% 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 increased by 12% over Other Student Fees reported through January of last year. This increase is driven by an increase in Repeat Course Fees, increased application fees, and increased revenue from Lifelong Learning/Workforce Development. Support from Local Government decreased by 4% over Support from Local Government through January of last year. State Support increased by 13% over State Support through January of last year due to increased appropriations for the current fiscal year.

In the category of Expenses, overall Personnel costs are 3% higher as compared to last January. Services expense increased 2% and Materials and Supplies expense increased 18% compared to January of last year. Materials and Supplies expense increase is due to the purchase of specialized software during the current year. Other Current Charges decreased 22% compared to the same category through January of last year. This drop is due to fewer fee waivers as a result of decreased enrollment. Capital Outlay in January was \$32,022 compared to \$111,778 last January, which included the purchase of new passenger and cargo vans.

With this fiscal year 58% complete, personnel costs are at 47% of the amount budgeted for the current year, less than the three-year average of 50% for this time of year. Current expenses represent 38% of the amount budgeted, slightly less than the three-year average of 40% this time of year.

***In summary, with the year 58% complete:***

- Year-To-Date Actual Revenue is 61% of the Adjusted Budget, less than the three-year average of 64% for this time of year.
- Year-To-Date Actual Expense is 43% of the Adjusted Budget, less than the three-year average of 47% 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 January 31, 2023, totaled \$1,151,854, compared to the three-year average of \$1,102,813. Student Fees revenue is \$1,013,482 and Other Student Fees revenue is \$97,577, compared to the three-year average of \$994,990 and \$100,102, respectively, for this time of year. Other Revenue is \$40,795 compared to the three-year average of \$7,721 for this time of year. This increase is largely due to higher interest rates in the current year.

Total Expense for Baccalaureate Programs consists of Personnel and Current expenses. Total Expense is \$609,211, with Personnel totaling \$522,764 and Current Expense totaling \$86,447, compared to the three-year average of \$619,321, \$572,242, and \$47,080, respectively, for this time of year.

On a percentage basis, Total Revenue is 70% of that budgeted compared to the three-year average of 67% for this time of year. Total Expense is 38% of that budgeted, equal to the three-year average 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 January 31, 2023, totaled \$2,613,957 compared to the three-year average of \$2,296,142. Support from Local Government is \$2,407,723 compared to the three-year average of \$2,143,081 for this time of year. State Support is \$138,351 compared to the three-year average of \$118,220 for this time of year. Federal Support is \$31,965 compared to the three-year average of \$6,586 for this time of year. Other Revenue is \$35,918 compared to the three-year average of \$28,255 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 \$2,200,758, with Personnel totaling \$1,458,940, Current Expense totaling \$592,818 and Capital Outlay expenses totaling \$149,000 during the period. These figures compare to the three-year averages of \$1,900,616, \$1,145,168, \$582,446, and \$173,001, respectively, for this time of year.

On a percentage basis, Total Revenue is 54% of that budgeted, less than the three-year average of 56% for this time of year. Total Expense is 43% 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 January 31, 2023, was \$830,425 compared to \$724,809 during the same period last year. Through January 31, 2023, Support from Local Government is \$787,173, State Support is \$34,612, Federal Support is \$1,801 and Other Revenue is \$6,839. Last year's figures were \$629,914, \$28,474, \$64,701, and \$1,720 respectively.

Total Expense for Collegiate School – Venice Campus consists of Personnel, Current and Capital Outlay expenses. Total Expense are \$1,407,987, with Personnel totaling \$656,849 and Current Expense totaling \$247,201. Capital Outlay expenses totaled \$503,937 during the period, largely a result of moving portable classroom buildings from the Bradenton to the Venice campus. These figures compare to \$791,100, \$412,089, \$196,931 and \$182,080, respectively, during the same period last year.

On a percentage basis, Total Revenue is 43% of that budgeted, prior year Total Revenue was 51% for this time of year. Total Expense is 54% of that budgeted, prior year was 33% 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	January 31, 2023				January 31, 2022				Percent YTD Actual / Adj Budget	Percent YTD Actual / Adj Budget	Percent Change CY YTD Actual/ PY YTD Actual
	Orig Budget	Adj Budget	YTD Actual	YTD Actual / Adj Budget	Orig Budget	Adj Budget	YTD Actual	YTD Actual / Adj Budget			
<b>Revenue</b>											
41 Student Fees	13,334,618	13,434,618	11,885,052	88%	14,900,550	14,900,550	11,948,596	80%	-1%		
42 Other Student Fees	3,039,243	3,155,893	2,599,937	82%	2,800,718	2,930,718	2,329,791	79%	12%		
43 Support From Local Government [1]	1,789,423	1,789,423	1,335,373	75%	1,879,686	1,879,686	1,386,485	74%	-4%		
44 State Support	32,334,055	32,334,055	14,868,113	46%	26,325,874	26,325,874	13,176,159	50%	13%		
45 Federal Support	0	26,000	19,394	75%	3,900,000	2,560,000	1,080,792				
46 Gifts, Private Grants & Contracts	0	510,000	510,000	100%	0	0	0				
47 Sales and Services Department	555,362	634,750	589,659	93%	456,972	488,972	298,818	61%	97%		
49 Other Revenue [2]	141,817	391,817	239,035	61%	110,455	110,455	71,913	65%			
4A Non-Revenue Receipts [3]	298,548	298,548	0	0%	1,255,548	2,597,048	2,129,424	82%	-100%		
<b>Total : Revenue</b>	<b>51,493,066</b>	<b>52,575,104</b>	<b>32,046,563</b>	<b>61%</b>	<b>51,629,803</b>	<b>51,793,303</b>	<b>32,421,978</b>	<b>63%</b>	<b>-1%</b>		
<b>Grand Total : Revenue</b>	<b>51,493,066</b>	<b>52,575,104</b>	<b>32,046,563</b>	<b>61%</b>	<b>51,629,803</b>	<b>51,793,303</b>	<b>32,421,978</b>	<b>63%</b>	<b>-1%</b>		
<b>Expense</b>											
<b>Personnel</b>											
51 Salaries-Full Time & Perm Part Time	23,727,397	25,376,136	12,448,587	49%	24,527,543	24,133,528	12,281,364	51%	1%		
52 Other Personnel Exp P/T (Non-Perm)	3,743,109	3,748,359	1,754,923	47%	3,809,109	3,861,909	1,524,558	39%	15%		
53 Personnel Benefits	12,357,008	11,057,119	4,591,236	42%	11,556,591	11,993,307	4,497,267	37%	2%		
<b>Total : Personnel</b>	<b>39,827,514</b>	<b>40,181,615</b>	<b>18,794,745</b>	<b>47%</b>	<b>39,893,243</b>	<b>39,988,744</b>	<b>18,303,189</b>	<b>46%</b>	<b>3%</b>		
<b>Current Expense</b>											
61 Services [4]	10,182,279	10,332,942	4,917,239	48%	10,251,215	10,240,301	4,807,667	47%	2%		
62 Materials and Supplies	3,689,740	3,746,984	1,559,163	42%	3,776,456	3,714,385	1,317,727	35%	18%		
63 Other Current Charges [5]	4,472,369	4,580,948	593,485	13%	3,012,667	2,963,276	762,732	26%	-22%		
<b>Total : Current Expense</b>	<b>18,344,388</b>	<b>18,660,874</b>	<b>7,069,887</b>	<b>38%</b>	<b>17,040,338</b>	<b>16,917,962</b>	<b>6,888,126</b>	<b>41%</b>	<b>3%</b>		
<b>Capital</b>											
71 Capital Outlay	1,029,246	1,001,141	32,022	3%	26,845	217,220	111,778	51%	-71%		
<b>Total : Capital</b>	<b>1,029,246</b>	<b>1,001,141</b>	<b>32,022</b>	<b>3%</b>	<b>26,845</b>	<b>217,220</b>	<b>111,778</b>	<b>51%</b>	<b>-71%</b>		
<b>Grand Total : Expense</b>	<b>59,201,148</b>	<b>59,843,629</b>	<b>25,896,654</b>	<b>43%</b>	<b>56,960,426</b>	<b>57,123,926</b>	<b>25,303,093</b>	<b>44%</b>	<b>2%</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	January 31, 2023						January 31, 2022						Percent YTD Actual / PY YTD Actual		
	Orig Budget			Adj Budget			Orig Budget			Adj Budget				Percent YTD Actual / YTD Actual	
	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual				
<b>Revenue</b>															
41 Student Fees	1,283,737	1,283,737	1,013,482	79%	1,368,210	1,368,210	1,013,536	74%	0%						
42 Other Student Fees	123,689	123,689	97,577	79%	126,173	126,173	95,391	76%	2%						
44 State Support	178,164	178,164	0	0%	178,164	178,164	0	0%	0%						
49 Other Revenue [1]	3,767	48,767	40,795	84%	2,897	2,897	1,580	55%	4%						
<b>Total : Revenue</b>	<b>1,589,357</b>	<b>1,634,357</b>	<b>1,151,854</b>	<b>70%</b>	<b>1,675,444</b>	<b>1,675,444</b>	<b>1,110,506</b>	<b>66%</b>	<b>4%</b>						
<b>Grand Total : Revenue</b>	<b>1,589,357</b>	<b>1,634,357</b>	<b>1,151,854</b>	<b>70%</b>	<b>1,675,444</b>	<b>1,675,444</b>	<b>1,110,506</b>	<b>66%</b>	<b>4%</b>						
<b>Expense</b>															
<b>Personnel</b>															
51 Salaries-Full Time & Perm Part Time	728,407	728,407	197,047	27%	826,011	826,011	201,371	24%	-2%						
52 Other Personnel Exp P/T (Non-Perm)	367,000	367,000	269,491	73%	367,000	367,000	230,626	63%	17%						
53 Personnel Benefits	275,679	275,679	56,226	20%	305,502	305,502	54,117	18%	4%						
<b>Total : Personnel</b>	<b>1,371,086</b>	<b>1,371,086</b>	<b>522,764</b>	<b>38%</b>	<b>1,498,513</b>	<b>1,498,513</b>	<b>486,114</b>	<b>32%</b>	<b>8%</b>						
<b>Current Expense</b>															
61 Services [2]	25,070	23,120	6,397	28%	30,650	30,650	3,552	12%	80%						
62 Materials and Supplies	77,765	85,577	49,733	58%	83,545	83,545	36,741	44%	44%						
63 Other Current Charges [3]	115,601	115,601	30,317	26%	62,736	62,736	37,493	60%	-19%						
<b>Total : Current Expense</b>	<b>218,436</b>	<b>224,298</b>	<b>86,447</b>	<b>39%</b>	<b>176,931</b>	<b>176,931</b>	<b>77,786</b>	<b>44%</b>	<b>11%</b>						
<b>Grand Total : Expense</b>	<b>1,589,522</b>	<b>1,595,384</b>	<b>609,211</b>	<b>38%</b>	<b>1,675,444</b>	<b>1,675,444</b>	<b>563,900</b>	<b>34%</b>	<b>8%</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: Twenty-three (23)  
AMENDMENT NUMBER: Twenty-three (23)**

**FISCAL YEAR: 2022-23  
January 2023**

FUND NAME: CURRENT UNRESTRICTED

FUND NUMBER: 11000

CATEGORY	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
Beginning Fund Balance	\$ 11,417,698	\$	\$	\$ 11,417,698
REVENUE	52,388,604	196,500 <a>		52,585,104
TOTAL TO BE ACCOUNTED FOR	\$ 63,806,302	\$ 196,500	\$ 0	\$ 64,002,802
SALARIES	\$ 39,834,614	\$ 347,000 <b>	\$	\$ 40,181,614
CURRENT EXPENSE	18,497,316	163,558 <c>		18,660,874
CAPITAL OUTLAY	997,699	3,442 <d>		1,001,141
ENDING FUND BALANCE	4,476,673		317,500 <e>	4,159,173
TOTAL ACCOUNTED FOR	\$ 63,806,302	\$ 514,000	\$ 317,500	\$ 64,002,802

JUSTIFICATION:

<a> The \$196,500 increase in Revenue is due to:	
Increase Tuition and Fees revenue budget based on updated projections	192,500
Increase 26 West consulting revenue budget	4,000
	<u>\$ 196,500</u>
<b> The \$347,000 increase in Salaries Expense is due to:	
Establish Foundation Nursing Grant salaries budget	345,000
Reclass operating budget to salaries for Bridge to Baccalureate (B2B) stipends	2,000
	<u>\$ 347,000</u>
<c> The \$163,558 increase in Capital Outlay Expense is due to:	
Reclass operating budget to salaries for Bridge to Baccalureate (B2B) stipends	(2,000)
Establish Foundation Nursing Grant operating budget	165,000
Reclass operating budget to capital expense for Dental Hygiene Cavitron Scaler	(1,006)
Reclass operating budget to capital expense for Admissions staff computers	(2,436)
Increase 26 West Consulting operating expense budget	4,000
	<u>\$ 163,558</u>
<d> The \$3,442 increase in Fund Balance is due to:	
Reclass operating budget to capital expense for Dental Hygiene Cavitron Scaler	1,006
Reclass operating budget to capital expense for Admissions staff computers	2,436
	<u>\$ 3,442</u>
<e> The \$317,500 decrease in Fund Balance is due to:	
Increase Tuition and Fees revenue budget based on updated projections	192,500
Establish Foundation Nursing Grant salaries budget	(345,000)
Establish Foundation Nursing Grant operating budget	(165,000)
	<u>\$ (317,500)</u>

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

**RESOLUTION NUMBER: Twenty-four (24)  
AMENDMENT NUMBER: Twenty-four (24)**

**FISCAL YEAR: 2022-23  
January 2023**

FUND NAME: GENERAL RESTRICTED

FUND NUMBER: TWO

CATEGORY	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
Beginning Fund Balance	\$ 1,637,477	\$	\$	\$ 1,637,477
REVENUE	12,912,691	2,523,923 <a>		15,436,614
TOTAL TO BE ACCOUNTED FOR	\$ 14,550,168	\$ 2,523,923	\$ 0	\$ 17,074,091
SALARIES	\$ 4,098,984	\$ 240,628 <b>	\$	4,339,612
CURRENT EXPENSE	3,735,708	1,838,487 <c>		5,574,194
CAPITAL OUTLAY	411,293	444,808 <d>		856,101
ENDING FUND BALANCE	6,304,183			6,304,183
TOTAL ACCOUNTED FOR	\$ 14,550,168	\$ 2,523,923	\$ 0	\$ 17,074,091

JUSTIFICATION:

<a> The \$2,523,923 increase in Revenue is due to:		
Establish Nursing LINE grant revenue budget		1,085,937
Establish Pathways Apprenticeship grant revenue budget		930,078
Establish Hurricane Insurance recovery receipts budget		507,908
		<u>\$ 2,523,923</u>
<b> The \$240,628 net increase in Salaries Expense is due to:		
Establish Nursing LINE grant salaries budget		243,854
Reclass TRIO-SSS grant salaries to cover extra grant operating expenses		(3,226)
		<u>\$ 240,628</u>
<c> The \$1,838,487 increase in Current Expense is due to:		
Establish Nursing LINE operating expense budget		401,519
Establish Pathways Apprenticeship operating expense budget		930,078
Reclass TRIO-SSS grant salaries to cover extra grant operating expenses		3,226
Establish Hurricane Insurance recovery operating expenses budget		503,664
		<u>\$ 1,838,487</u>
<d> The \$444,808 increase in Capital Outlay Expense is due to:		
Establish Nursing LINE grant capital outlay expense budget		440,564
Establish Hurricane Insurance recovery capital outlay expenses budget		4,244
		<u>\$ 444,808</u>

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

**RESOLUTION NUMBER: Twenty-five (25)  
AMENDMENT NUMBER: Twenty-five (25)**

**FISCAL YEAR: 2022-23  
January 2023**

FUND NAME: UNEXPENDED PLANT FUND

FUND NUMBER: SEVEN

CATEGORY	PRESENT			REVISED
	BUDGET	INCREASE	DECREASE	BUDGET
Beginning Fund Balance	\$ 17,965,268	\$	\$	\$ 17,965,268
REVENUE	40,054,069	222,069 <a>		40,276,138
TOTAL TO BE ACCOUNTED FOR	\$ 58,019,337	\$ 222,069	\$ 0	\$ 58,241,406
SALARIES	\$ 0	\$	\$	0
CURRENT EXPENSE	1,092,906	53,680 <a>		1,146,586
CAPITAL OUTLAY	29,243,455	524,469 <c>		29,767,924
ENDING FUND BALANCE	27,682,976		356,080 <d>	27,326,896
TOTAL ACCOUNTED FOR	\$ 58,019,337	\$ 578,149	\$ 356,080	\$ 58,241,406

JUSTIFICATION:

<a> The \$222,069 increase in Current Expense is due to:  
Establish Sales Tax Block grant revenue budget

\$ 222,069  
\$ 222,069

<b> The \$53,680 net increase in Current Expense is due to:  
Establish SCFCS-BC PECO Building 19 flooring operating expense budget  
Reclass CIF - ADA elevator compliance project operating expense budget to capital outlay  
Closeout CIF - Camera upgrades project

\$ 54,500  
(734)  
(86)  
\$ 53,680

<c> The \$524,469 net increase in Ending Fund Balance is due to:  
Establish Sales Tax Block capital outlay expense budget  
Establish SCFCS-BC PECO Building 19 flooring capital outlay expense budget  
Reclass CIF - ADA elevator compliance project operating expense budget to capital outlay  
Closeout CIF - Camera upgrades project  
Closeout CIF - Building 11 Sprinkler replacement project  
Closeout CIF - Bulding 29, room 136 lab project  
Closeout Fund Balance - Building 11 Cloud replacement project  
Closeout IF - Venice Campus court relocation project  
Closeout CIF - Batting cages project  
Increase Building 8 office remodel from Fund Balance  
Decrease Venice Science building from Fund Balance  
Increase Smart classroom upgrade project capital outlay expense budget

\$ 222,069  
98,500  
734  
(854)  
(364)  
(8,477)  
(419,542)  
(7,981)  
(219)  
218,625  
(538,023)  
960,000  
\$ 524,469

<d> The \$356,080 net decrease in Ending Fund Balance is due to:  
Establish SCFCS-BC PECO Building 19 flooring capital outlay expense budget  
Closeout CIF - Camera upgrades project  
Closeout CIF - Building 11 Sprinkler replacement project  
Closeout CIF - Bulding 29, room 136 lab project  
Closeout Fund Balance - Building 11 Cloud replacement project  
Closeout IF - Venice Campus court relocation project  
Closeout CIF - Batting cages project  
Increase Building 8 office remodel from Fund Balance  
Decrease Venice Science building from Fund Balance  
Increase Smart classroom upgrade project capital outlay expense budget

\$ (153,000)  
940  
364  
8,477  
419,542  
7,981  
219  
(218,625)  
538,023  
(960,000)  
\$ (356,080)

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	January 31, 2023				January 31, 2022				Percent Change CY YTD Actual/ PY YTD Actual		
		Orig Budget	Adj Budget	YTD Actual	YTD Actual / Adj Budget	Percent	Orig Budget	Adj Budget	YTD Actual		YTD Actual / Adj Budget	Percent
	<b>Revenue</b>											
43	Support From Local Government [1]	3,938,551	4,216,154	2,407,723	57%	3,773,276	4,015,850	2,257,519	56%	7%		
44	State Support [2]	40	150,040	138,351	92%	271,540	271,540	136,341	50%	1%		
45	Federal Support [3]	27,268	365,308	31,965	9%	11,268	27,268	18,291	67%	75%		
49	Other Revenue [4]	79,430	79,430	35,918	45%	79,430	79,430	7,151	402%	402%		
	<b>Total : Revenue</b>	<b>4,045,289</b>	<b>4,810,932</b>	<b>2,613,957</b>	<b>54%</b>	<b>4,135,514</b>	<b>4,394,088</b>	<b>2,419,303</b>	<b>55%</b>	<b>8%</b>		
	<b>Grand Total : Revenue</b>	<b>4,045,289</b>	<b>4,810,932</b>	<b>2,613,957</b>	<b>54%</b>	<b>4,135,514</b>	<b>4,394,088</b>	<b>2,419,303</b>	<b>55%</b>	<b>8%</b>		
	<b>Expense</b>											
	<b>Personnel</b>											
51	Salaries-Full Time & Perm Part Time	1,834,689	2,210,382	1,082,221	49%	1,672,826	1,716,085	865,200	50%	25%		
52	Other Personnel Exp P/T (Non-Perm)	59,520	75,520	17,266	23%	74,520	59,520	50,991	86%	-66%		
53	Personnel Benefits	732,988	732,988	359,452	49%	752,885	752,885	303,682	40%	18%		
	<b>Total : Personnel</b>	<b>2,627,197</b>	<b>3,018,890</b>	<b>1,458,940</b>	<b>48%</b>	<b>2,500,231</b>	<b>2,528,490</b>	<b>1,219,872</b>	<b>48%</b>	<b>20%</b>		
	<b>Current Expense</b>											
61	Services [5]	1,082,540	1,177,341	417,622	35%	1,113,477	1,202,977	429,305	36%	-3%		
62	Materials and Supplies	269,155	282,160	175,196	62%	367,342	290,042	187,094	65%	-6%		
	<b>Total : Current Expense</b>	<b>1,351,695</b>	<b>1,459,501</b>	<b>592,818</b>	<b>41%</b>	<b>1,480,819</b>	<b>1,493,019</b>	<b>616,399</b>	<b>41%</b>	<b>-4%</b>		
	<b>Capital</b>											
71	Capital Outlay	274,508	608,661	149,000	24%	292,241	516,799	304,700	59%	59%		
	<b>Total : Capital</b>	<b>274,508</b>	<b>608,661</b>	<b>149,000</b>	<b>24%</b>	<b>292,241</b>	<b>516,799</b>	<b>304,700</b>	<b>59%</b>	<b>59%</b>		
	<b>Grand Total : Expense</b>	<b>4,253,400</b>	<b>5,087,052</b>	<b>2,200,758</b>	<b>43%</b>	<b>4,273,290</b>	<b>4,538,307</b>	<b>2,140,971</b>	<b>47%</b>	<b>3%</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

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

AC Type Description	January 31, 2023				January 31, 2022				Percent YTD Actual / Adj Budget	Percent YTD Actual / CY YTD Actual/ PY YTD Actual
	Orig Budget	Adj Budget	YTD Actual	YTD Actual / Adj Budget	Orig Budget	Adj Budget	YTD Actual	YTD Actual / Adj Budget		
<b>Revenue</b>										
43 Support From Local Government [1]	1,661,312	1,495,055	787,173	53%	1,408,550	1,079,860	629,914	58%	25%	
44 State Support [2]	0	58,376	34,612	59%	0	0	28,474	0%	22%	
45 Federal Support [3]	15,000	210,558	1,801	1%	128,674	195,125	64,701	33%	-97%	
49 Other Revenue [4]	1,817	9,817	6,839	70%	0	0	1,720	0%	0%	
4A Non-Renue Receipts	3,274	169,274	0	0%	0	135,000	0	0%	15%	
<b>Total : Revenue</b>	<b>1,681,403</b>	<b>1,943,080</b>	<b>830,425</b>	<b>43%</b>	<b>1,537,224</b>	<b>1,409,985</b>	<b>724,809</b>	<b>51%</b>	<b>15%</b>	
<b>Grand Total : Revenue</b>	<b>1,681,403</b>	<b>1,943,080</b>	<b>830,425</b>	<b>43%</b>	<b>1,537,224</b>	<b>1,409,985</b>	<b>724,809</b>	<b>51%</b>	<b>15%</b>	
<b>Expense</b>										
<b>Personnel</b>										
51 Salaries-Full Time & Perm Part Time	890,246	1,027,392	483,685	47%	620,775	577,275	295,256	51%	64%	
52 Other Personnel Exp P/T (Non-Perm)	25,000	37,960	7,531	20%	6,000	22,000	15,896	72%	-53%	
53 Personnel Benefits	349,599	387,677	165,634	43%	246,162	246,362	100,937	41%	64%	
<b>Total : Personnel</b>	<b>1,264,845</b>	<b>1,453,029</b>	<b>656,849</b>	<b>45%</b>	<b>872,937</b>	<b>845,637</b>	<b>412,089</b>	<b>49%</b>	<b>59%</b>	
<b>Current Expense</b>										
61 Services [5]	312,664	407,252	90,729	22%	400,328	242,473	122,334	50%	-26%	
62 Materials and Supplies	213,138	219,003	156,472	71%	250,478	288,777	74,597	26%	110%	
<b>Total : Current Expense</b>	<b>525,802</b>	<b>626,255</b>	<b>247,201</b>	<b>39%</b>	<b>650,806</b>	<b>531,250</b>	<b>196,931</b>	<b>37%</b>	<b>26%</b>	
<b>Capital</b>										
71 Capital Outlay	516,192	532,317	503,937	95%	240,346	1,048,978	182,080	17%	177%	
<b>Total : Capital</b>	<b>516,192</b>	<b>532,317</b>	<b>503,937</b>	<b>95%</b>	<b>240,346</b>	<b>1,048,978</b>	<b>182,080</b>	<b>17%</b>	<b>177%</b>	
<b>Grand Total : Expense</b>	<b>2,306,839</b>	<b>2,611,601</b>	<b>1,407,987</b>	<b>54%</b>	<b>1,764,089</b>	<b>2,425,865</b>	<b>791,100</b>	<b>33%</b>	<b>78%</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.

<b>January 2023</b>		
<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		
January YTD Revenue	648,150	
December YTD Revenue	648,538	
Change for Month of January	(388)	Pell Grant 2021-2022
January YTD Revenue	5,727,065	
December YTD Revenue	5,727,065	
Change for Month of January	-	Pell Grant 2022-2023
<b>Total Received - Gifts</b>	-	
<b>Total Received (Returned) - Pell Grant</b>	<b>(388)</b>	

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



Proposed by Nathan Wellman  
 Name  
Manager, Business Operations  
 Title

Date 3/3/2023

DESCRIPTION OF ITEM	DECAL	PURCHASE PRICE	PURCHASE DATE	REASON FOR DISPOSAL	METHOD OF DISPOSAL
SERVER SHELVING	022531	\$1,726.20	6/29/2000	OBSOLETE	E-SCRAP
SECURITY MANAGEMENT SYSTEM	026429	\$8,057.00	6/6/2006	OBSOLETE	E-SCRAP
AC POWER SUPPLY	029295	\$3,891.20	1/13/2011	OBSOLETE	E-SCRAP
MACBOOK PRO, 13"	031810	\$1,899.99	2/22/2015	OBSOLETE	E-SCRAP
MACBOOK PRO, 15"	032834	\$2,249.00	3/22/2017	OBSOLETE	E-SCRAP
MACBOOK PRO, 15"	033292	\$1,799.00	9/21/2017	OBSOLETE	E-SCRAP
iMAC, 21.5"	033333	\$1,049.00	10/1/2017	OBSOLETE	E-SCRAP

**Nathan Wellman** Digitally signed by Nathan Wellman  
Date: 2023.03.03 08:56:41 -05'00'  
 Proposer \_\_\_\_\_ Date \_\_\_\_\_

*Roberta Fuda*  
 Business Services Administrator \_\_\_\_\_ Date \_\_\_\_\_

*Julia Jakway*  
Julia Jakway (Mar 3, 2023 10:21 EST)  
 Signature of Vice President, Finance & Administrative Services \_\_\_\_\_ Date \_\_\_\_\_





# ANNUAL FINANCIAL REPORT 2021-22

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2022

**BOARD OF TRUSTEES**

- DOMINIC DIMAIO, CHAIR
- ROD THOMSON, VICE CHAIR
- JAYMIE CARTER
- TAYLOR TOLLERTON COLLINS
- MICHAEL FULLER
- MARK GOODSON
- TRACY KNIGHT
- RYAN MOORE

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 ANNUAL FINANCIAL REPORT  
 YEAR ENDED JUNE 30, 2022

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This report is certified to be true.

\_\_\_\_\_  
 Carol F. Probstfeld, Ed.D., President  
 State College of Florida, Manatee-Sarasota

\_\_\_\_\_  
 Date:

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

Management's discussion and analysis (MD&A) provides an overview of the financial position and activities of the College for the fiscal year ended June 30, 2022, and should be read in conjunction with the financial statements and notes thereto. The MD&A, and financial statements and notes thereto, are the responsibility of College management. The MD&A contains financial activity of the College for the fiscal years ended June 30, 2022, and June 30, 2021.

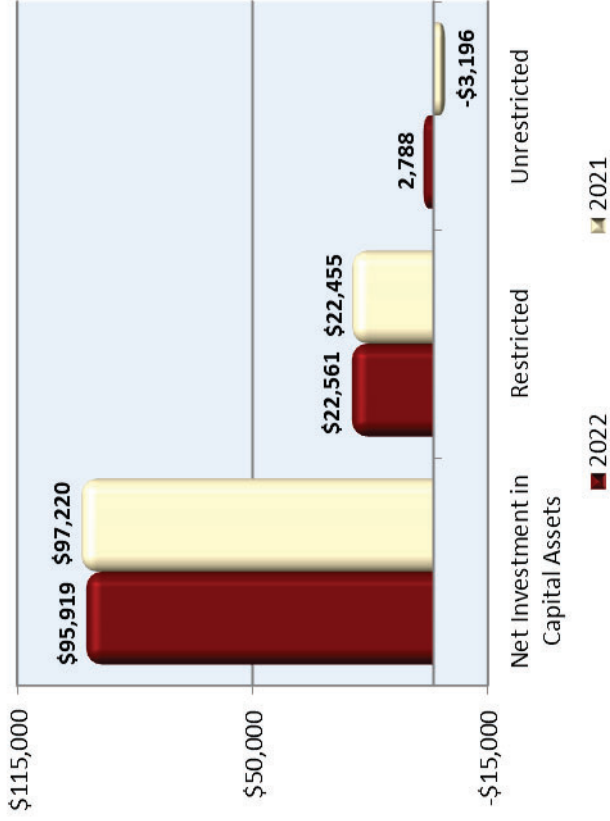
**FINANCIAL HIGHLIGHTS**

The College's assets and deferred outflows of resources totaled \$161.8 million at June 30, 2022. This balance reflects a \$3.6 million, or 2.3 percent, increase as compared to the 2020-21 fiscal year, resulting from increases of cash and cash equivalents and in construction in progress, offset by decreases in depreciable capital assets and due from other governmental agencies. While assets and deferred outflows of resources grew, liabilities and deferred inflows of resources decreased by \$1.2 million, or 2.9 percent, totaling \$40.6 million at June 30, 2022, resulting largely from changes in the College's proportionate share of State of Florida pension obligations. As a result, the College's net position increased by \$4.8 million, resulting in a year-end balance of \$121.3 million.

The College's operating revenues totaled \$20.4 million for the 2021-22 fiscal year, representing a 5.1 percent decrease compared to the 2020-21 fiscal year due mainly to decreased student enrollment and associated tuition revenue. Operating expenses totaled \$79.8 million for the 2021-22 fiscal year, representing a decrease of 3.6 percent as compared to the 2020-21 fiscal year due mainly to a decrease in current year pension expense.

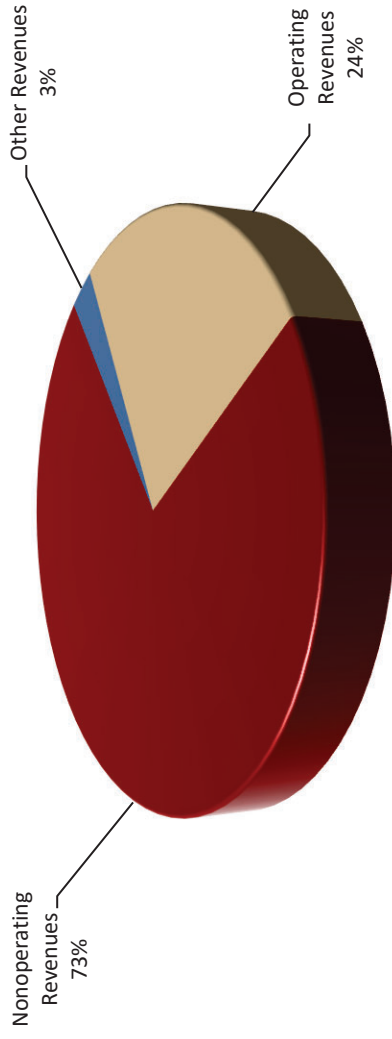
Net position represents the residual interest in the College's assets and deferred outflows of resources after deducting liabilities and deferred inflows of resources. The College's comparative total net position by category for the fiscal years ended June 30, 2022, and June 30, 2021, is shown in the following graph:

**Net Position  
(In Thousands)**



The following chart provides a graphical presentation of College revenues by category for the 2021-22 fiscal year:

### Total Revenues 2021-22 Fiscal Year



## OVERVIEW OF FINANCIAL STATEMENTS

Pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 35, the College's financial report consists of three basic financial statements: the statement of net position; the statement of revenues, expenses, and changes in net position; and the statement of cash flows. The financial statements, and notes thereto, encompass the College and its component unit, State College of Florida Foundation, Inc. (Foundation). Based on the application of the criteria for determining component units, the Foundation is included within the College reporting entity as a discretely presented component unit.

Information regarding this component unit is presented in the notes to financial statements. This MD&A focuses on the College, excluding the discretely presented component unit.

### **The Statement of Net Position**

The statement of net position reflects the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the College, using the accrual basis of accounting, and presents the financial position of the College at a specified time. Assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position, which is one indicator of the College's current financial condition. The changes in net position that occur over time indicate improvement or deterioration in the College's financial condition.

The following summarizes the College's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position at June 30:

**Condensed Statement of Net Position at June 30**  
(In Thousands)

	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
Current Assets	\$ 38,291	\$ 33,448
Capital Assets, Net	96,044	97,220
Other Noncurrent Assets	18,142	17,793
<b>Total Assets</b>	<b>152,477</b>	<b>148,461</b>
<b>Deferred Outflows of Resources</b>	<b>9,348</b>	<b>9,769</b>
<b>Liabilities</b>		
Current Liabilities	7,297	6,942
Noncurrent Liabilities	17,894	33,310
<b>Total Liabilities</b>	<b>25,191</b>	<b>40,252</b>
<b>Deferred Inflows of Resources</b>	<b>15,366</b>	<b>1,499</b>
<b>Net Position</b>		
Net Investment in Capital Assets	95,919	97,220
Restricted	22,561	22,455
Unrestricted	2,788	(3,196)
<b>Total Net Position</b>	<b>\$121,268</b>	<b>\$116,479</b>

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The increase of \$4 million in the College's total assets is primarily due to increased cash and cash equivalent holdings. The decrease of \$15.1 million in the College's total liabilities is primarily due to a decrease in the College's net pension liability, offset by an increase of \$13.4 million in the College's deferred inflows of resources related to pensions. The above-mentioned changes, along with others, caused an increase of \$4.8 million in total net position.

**The Statement of Revenues, Expenses, and Changes in Net Position**

The statement of revenues, expenses, and changes in net position presents the College's revenue and expense activity, categorized as operating and nonoperating. Revenues and expenses are recognized when earned or incurred, regardless of when cash is received or paid.

The following summarizes the College's activity for the 2021-22 and 2020-21 fiscal years:

**Condensed Statement of Revenues, Expenses, and Changes in Net Position  
For the Fiscal Years  
(In Thousands)**

	<b>2021-22</b>	<b>2020-21</b>
Operating Revenues	\$ 20,415	\$ 21,517
Less, Operating Expenses	79,773	82,760
<b>Operating Loss</b>	(59,358)	(61,243)
Net Nonoperating Revenues	61,508	58,641
<b>Income (Loss) Before Other Revenues</b>	2,150	(2,602)
Other Revenues	2,328	5,149
<b>Net Increase in Net Position</b>	4,478	2,547
Net Position, Beginning of Year	116,479	113,932
Adjustment to Beginning Net Position (1)	311	-
<b>Net Position, Beginning of Year, as Restated</b>	116,790	113,932
<b>Net Position, End of Year</b>	\$ 121,268	\$ 116,479

(1) For the 2021-22 fiscal year, the College's beginning net position was increased due to the implementation of GASB Statement No. 87, Leases.

**Operating Revenues**

GASB Statement No. 35 categorizes revenues as either operating or nonoperating. Operating revenues generally result from exchange transactions where each of the parties to the transaction either gives or receives something of equal or similar value.

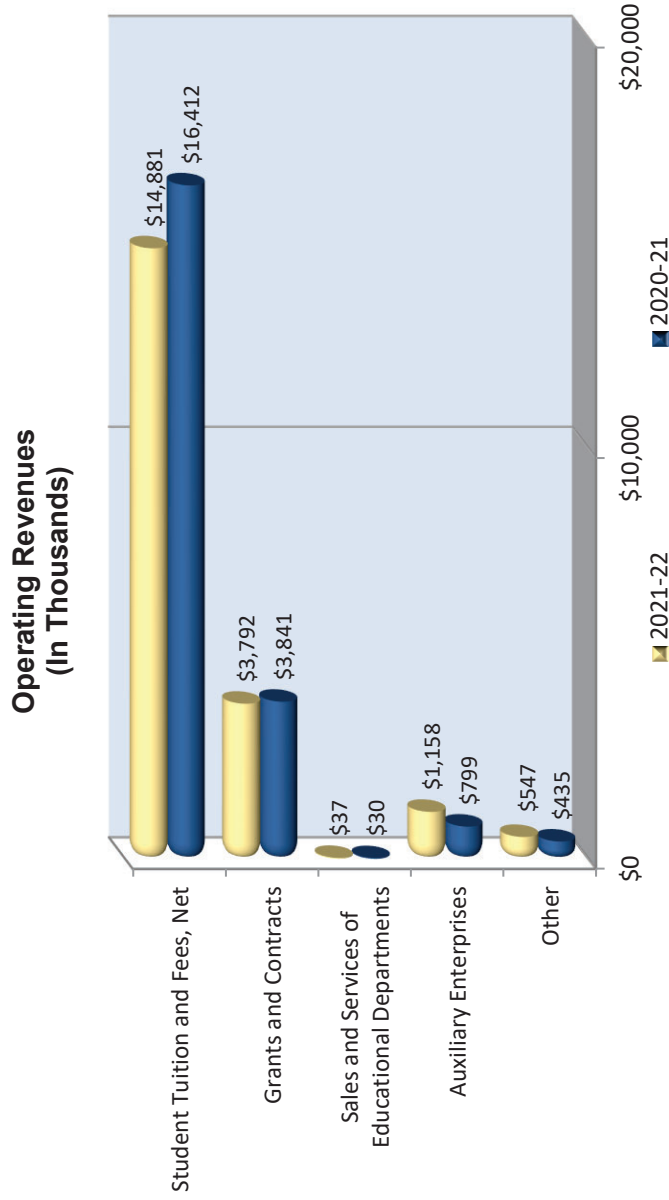
The following summarizes the operating revenues by source that were used to fund operating activities for the 2021-22 and 2020-21 fiscal years:



**Operating Revenues  
For the Fiscal Years  
(In Thousands)**

	<u>2021-22</u>	<u>2020-21</u>
Student Tuition and Fees, Net	\$ 14,881	\$ 16,412
Grants and Contracts	3,792	3,841
Sales and Services of Educational Departments	37	30
Auxiliary Enterprises	1,158	799
Other	547	435
<b>Total Operating Revenues</b>	<u><u>\$ 20,415</u></u>	<u><u>\$ 21,517</u></u>

The following chart presents the College's operating revenues for the 2020-21 and 2019-20 fiscal years:



For the 2021-22 fiscal year, College operating revenue decreased \$1.1 million over the 2020-21 fiscal year mainly due to a \$1.5 million decrease in net student tuition and fees, offset by an \$0.4 million increase in auxiliary enterprises.

**Operating Expenses**

Expenses are categorized as operating or nonoperating. The majority of the College's expenses are operating expenses as defined by GASB Statement No. 35. GASB gives financial reporting entities the choice of reporting operating expenses in the functional or natural classifications. The College has chosen to report the expenses in their natural classification on the statement of revenues, expenses, and changes in net position and has displayed the functional classification in the notes to financial statements.

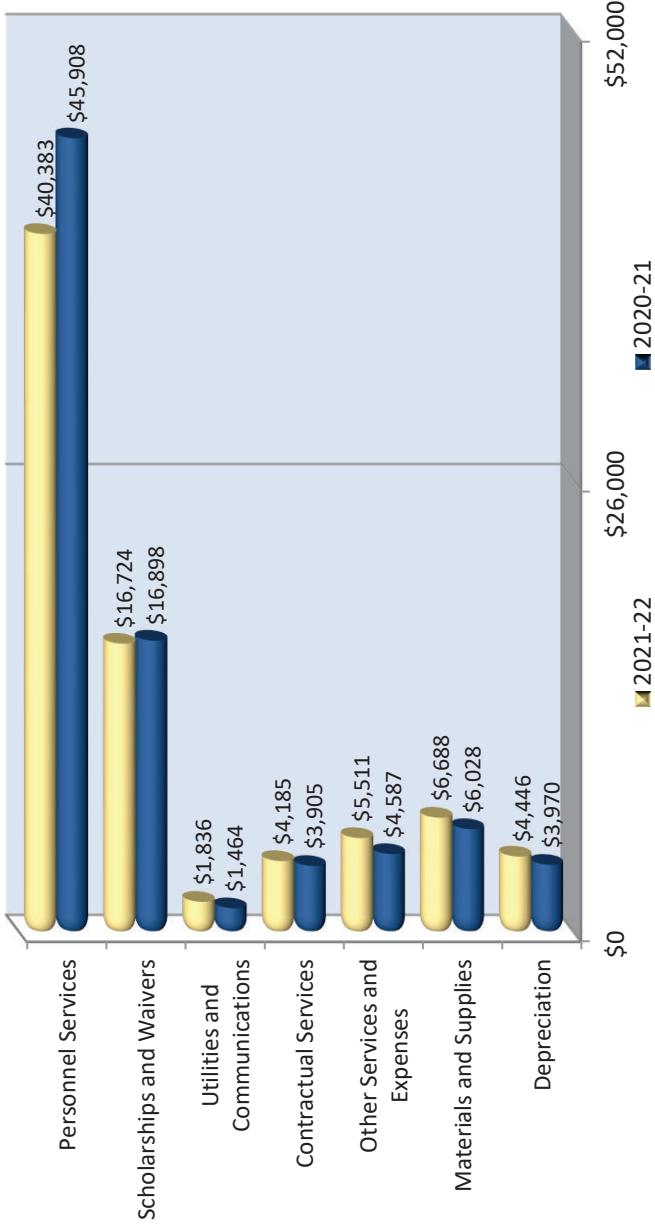
The following summarizes operating expenses by natural classification for the 2021-22 and 2020-21 fiscal years:

**Operating Expenses  
For the Fiscal Years  
(In Thousands)**

	<b>2021-22</b>	<b>2020-21</b>
Personnel Services	\$ 40,383	\$ 45,908
Scholarships and Waivers	16,724	16,898
Utilities and Communications	1,836	1,464
Contractual Services	4,185	3,905
Other Services and Expenses	5,511	4,587
Materials and Supplies	6,688	6,028
Depreciation	4,446	3,970
<b>Total Operating Expenses</b>	<b>\$ 79,773</b>	<b>\$ 82,760</b>

The following chart presents the College's operating expenses for the 2020-21 and 2019-20 fiscal years:

### Operating Expenses (In Thousands)



For the 2021-22 fiscal year, College operating expenses decreased \$3 million over the 2020-21 fiscal year mainly due to a \$5.5 million decrease in personnel services, offset by a \$0.9 million increase in other services and expenses, a \$0.7 million increase in materials and supplies, a \$0.5 million increase in depreciation expenses, and a \$0.4 million increase in utilities expenses.

### **Nonoperating Revenues and Expenses**

Certain revenue sources that the College relies on to provide funding for operations, including State noncapital appropriations, Federal and State student financial aid, certain gifts and grants, and investment income are defined by GASB as nonoperating. Nonoperating expenses include capital financing costs and other costs related to capital assets. The following summarizes the College's nonoperating revenues and expenses for the 2021-22 and 2020-21 fiscal years:

**Nonoperating Revenues (Expenses)  
For the Fiscal Years  
(In Thousands)**

	<b>2021-22</b>	<b>2020-21</b>
State Noncapital Appropriations	\$ 26,625	\$ 26,223
Federal and State Student Financial Aid	20,778	20,310
Gifts and Grants	13,934	12,004
Investment Income	168	93
Other Nonoperating Revenues	8	11
Interest on Capital Asset-Related Debt	(5)	-
<b>Net Nonoperating Revenues</b>	<b>\$ 61,508</b>	<b>\$ 58,641</b>

Overall, nonoperating revenue increased by \$2.9 million, primarily due to a \$1.9 million increase in gifts and grants due mainly to Higher Education Emergency Relief Fund (HEERF) institutional grants, a \$0.5 million increase in Federal and State student financial aid, and a \$0.4 million increase in State noncapital appropriations.

**Other Revenues**

This category is composed of State capital appropriations and capital grants, contracts, gifts, and fees. The following summarizes the College's other revenues for the 2021-22 and 2020-21 fiscal years:

	<b>2021-22</b>	<b>2020-21</b>
State Capital Appropriations	\$ 530	\$ 467
Capital Grants, Contracts, Gifts, and Fees	1,798	4,682
<b>Total</b>	<b>\$ 2,328</b>	<b>\$ 5,149</b>

Capital grants, contracts, gifts and fees decreased by \$2.9 million as major capital projects funded through the Foundation were largely completed in the prior fiscal year.

**The Statement of Cash Flows**

The statement of cash flows provides information about the College’s financial results by reporting the major sources and uses of cash and cash equivalents. This statement will assist in evaluating the College’s ability to generate net cash flows, its ability to meet its financial obligations as they come due, and its need for external financing. Cash flows from operating activities show the net cash used by the operating activities of the College. Cash flows from capital financing activities include all plant funds and related long-term debt activities. Cash flows from investing activities show the net source and use of cash related to purchasing or selling investments and earning income on those investments. Cash flows from noncapital financing activities include those activities not covered in other sections.

The following summarizes the College’s cash flows for the 2021-22 and 2020-21 fiscal years:

**Condensed Statement of Cash Flows  
For the Fiscal Years  
(In Thousands)**

	<b>2021-22</b>	<b>2020-21</b>
Cash Provided (Used) by:		
Operating Activities	\$(54,991)	\$(54,358)
Noncapital Financing Activities	61,405	58,650
Capital and Related Financing Activities	(1,072)	(4,441)
Investing Activities	164	93
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	5,506	(56)
Cash and Cash Equivalents, Beginning of Year	44,389	44,445
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 49,895</b>	<b>\$ 44,389</b>

Major sources of funds came from State noncapital appropriations (\$26.6 million), Federal and State student financial aid (\$20.7 million), net student tuition and fees (\$14.9 million), and gifts and grants received for other than capital or endowment purposes (\$13.9 million). Major uses of funds were for payments to employees and for employee benefits (\$42.6 million), for scholarships (\$16.7 million), and to suppliers (\$16.4 million).

Changes in cash and cash equivalents were the result of the following factors:

- The \$0.6 million increase in cash used by operating activities is primarily the result of the following:
  - \$2.5 million decrease in net tuition and fees received from students;
  - \$0.5 million increase in salary and benefits paid to employees;

- \$1.7 million decrease in payments to suppliers;
- \$1.9 million increase in grants and contracts revenue received; and
- \$0.8 million increase in other receipts.
- The \$2.8 million increase in cash provided by noncapital financing activities is primarily the result of a \$1.9 million increase in noncapital gifts and grants and a \$0.8 million decrease in Federal Direct Loan disbursements.
- The \$3.4 million decrease in cash used by capital and related financing activities is primarily the result of a \$11.5 million decrease in capital asset purchases, offset by a \$5.3 million decrease in State capital appropriations, and a decrease of \$2.8 million in capital gifts and grants.

**CAPITAL ASSETS AND CAPITAL EXPENSES AND COMMITMENTS**

**Capital Assets**

At June 30, 2022, the College had \$177.3 million in capital assets, less accumulated depreciation of \$81.2 million, for net capital assets of \$96 million. Depreciation charges for the current fiscal year totaled \$4.4 million. The following table summarizes the College's capital assets, net of accumulated depreciation, at June 30:

**Capital Assets, Net at June 30  
(In Thousands)**

	2022	2021
Land	\$ 4,831	\$ 4,831
Artwork/Artifacts	40	40
Construction in Progress	2,358	804
Buildings	84,982	87,121
Other Structures and Improvements	1,559	2,111
Furniture, Machinery, and Equipment	2,159	2,313
Lease Assets	115	-
<b>Capital Assets, Net</b>	<b>\$96,044</b>	<b>\$97,220</b>

Additional information about the College's capital assets is presented in the notes to financial statements.

**Capital Expenses and Commitments**

Major capital expenses through June 30, 2022, were incurred on the following projects: Building 6 IT Renovations – Bradenton Campus (\$0.4 million), Baseball and Softball batting cages – Bradenton Campus (\$0.3 million), and the Venice Collegiate School Building Renovation – Venice Campus (\$0.5 million). The College’s construction commitments at June 30, 2022, are as follows:

	<b>Amount</b>
	<b><u>(In Thousands)</u></b>
Total Committed	\$ 11,383
Completed to Date	<u>2,358</u>
<b>Balance Committed</b>	<b><u>\$ 9,025</u></b>

Additional information about the College’s construction commitments is presented in the notes to financial statements.

**ECONOMIC FACTORS THAT WILL AFFECT THE FUTURE**

The College was awarded a total of \$35.9 million of HEERF grants established by Coronavirus Aid, Relief, and Economic Security Act, Coronavirus Response and Relief Supplemental Appropriations Act, and the American Rescue Plan since April 2020. The HEERF grants have provided the College resources to assist students in the forms of emergency grant aid and assist enhancing online learning initiatives, cover certain technology needs, address life safety and air quality issues, and recover loss of tuition, fees, and auxiliary revenues resulting from the pandemic. The HEERF grants will be exhausted during the 2022-23 fiscal year. The College’s economic condition is closely tied to that of the State of Florida. Other than State appropriations, the College receives most of its other operating funds from student tuition and fees. The 2022-23 fiscal year budget was based upon a decline in enrollment levels from the prior fiscal year, as the negative economic impacts of COVID-19 pandemic, as well as competition with employers for potential students, affects enrollment levels. The College has adequate reserves coupled with budgetary reduction plans to help cover pandemic-related economic issues.

**REQUESTS FOR INFORMATION**

Questions concerning information provided in the MD&A or other required supplementary information, and financial statements and notes thereto, or requests for additional financial 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, MANATEE-SARASOTA**  
**A Component Unit of the State of Florida**  
**Statement of Net Position**  
**June 30, 2022**

	College	Component Unit
<b>ASSETS</b>		
Current Assets:		
Cash and Cash Equivalents	\$ 24,213,928	\$ 1,589,435
Restricted Cash and Cash Equivalents	8,302,866	-
Accounts Receivable, Net	2,163,309	-
Lease Receivable, Net	47,348	-
Due from Other Governmental Agencies	2,029,204	-
Due from Component Unit	290,447	-
Inventories	13,471	-
Prepaid Expenses and Deposits	1,230,395	28,377
<b>Total Current Assets</b>	<b>38,290,968</b>	<b>1,617,812</b>
Noncurrent Assets:		
Restricted Cash and Cash Equivalents	17,378,007	-
Investments	-	76,900,538
Lease Receivable, Net	759,514	-
Depreciable Capital Assets, Net	88,816,251	-
Nondepreciable Capital Assets	7,228,278	-
Other Assets	4,307	2,982,902
<b>Total Noncurrent Assets</b>	<b>114,186,357</b>	<b>79,883,440</b>
<b>TOTAL ASSETS</b>	<b>152,477,325</b>	<b>81,501,252</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Other Postemployment Benefits	721,345	-
Pensions	8,626,788	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>9,348,133</b>	<b>-</b>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	2,496,480	66,926
Accrued Interest Payable	263	-
Salary and Payroll Taxes Payable	3,162,306	-
Retainage Payable	72,786	1,013,929
Due to Other Governmental Agencies	99	40,239
Unearned Revenue	122,933	-
Deposit Held for Others	1,136,456	-
Long-Term Liabilities - Current Portion:		
Leases Payable	69,221	-
Special Termination Benefits Payable	87,130	-
Compensated Absences Payable	61,576	-
Other Postemployment Benefits Payable	43,557	-
Net Pension Liability	43,968	-
<b>Total Current Liabilities</b>	<b>7,296,775</b>	<b>1,121,094</b>



**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**A Component Unit of the State of Florida**  
**Statement of Net Position (Continued)**  
**June 30, 2022**

	College	Component Unit
<b>LIABILITIES (Continued)</b>		
Noncurrent Liabilities:		
Leases Payable	56,510	-
Special Termination Benefits Payable	140,548	-
Compensated Absences Payable	3,174,150	-
Other Postemployment Benefits Payable	1,877,688	-
Net Pension Liability	12,645,425	-
<b>Total Noncurrent Liabilities</b>	<b>17,894,321</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>25,191,096</b>	<b>1,121,094</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Other Postemployment Benefits	362,866	-
Pensions	14,515,237	-
Lease Agreements	488,217	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>15,366,320</b>	<b>-</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	95,918,535	-
Restricted:		
Nonexpendable:		
Endowment	-	12,559,120
Expendable:		
Endowment	-	45,339,668
Grants and Loans	4,720,866	-
Scholarships	-	8,514,374
Capital Projects	17,840,133	-
Unrestricted	2,788,508	13,966,996
<b>TOTAL NET POSITION</b>	<b>\$ 121,268,042</b>	<b>\$ 80,380,158</b>

The accompanying notes to financial statements are an integral part of this statement.

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**A Component Unit of the State of Florida**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Fiscal Year Ended June 30, 2022**

	College	Component Unit
<b>REVENUES</b>		
Operating Revenues:		
Student Tuition and Fees, Net of Scholarship Allowances of \$6,750,057	\$ 14,880,701	-
Federal Grants and Contracts	2,306,325	-
State and Local Grants and Contracts	1,000,789	-
Nongovernmental Grants and Contracts	485,048	683,580
Sales and Services of Educational Departments	37,350	-
Auxiliary Enterprises	1,157,536	-
Other Operating Revenues	546,836	190,360
<b>Total Operating Revenues</b>	<b>20,414,585</b>	<b>873,940</b>
<b>EXPENSES</b>		
Operating Expenses:		
Personnel Services	40,383,213	754,175
Scholarships and Waivers	16,723,901	2,591,657
Utilities and Communications	1,836,263	-
Contractual Services	4,185,108	7,392
Other Services and Expenses	5,511,264	3,934,320
Materials and Supplies	6,687,733	44,452
Depreciation	4,445,791	-
<b>Total Operating Expenses</b>	<b>79,773,273</b>	<b>7,331,996</b>
<b>Operating Loss</b>	<b>(59,358,688)</b>	<b>(6,458,056)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
State Noncapital Appropriations	26,625,410	-
Federal and State Student Financial Aid	20,777,658	-
Gifts and Grants	13,935,233	4,320,031
Private Gifts for Endowment Purposes	-	1,811,163
Investment Income	167,823	13,307,098
Other Nonoperating Revenues	8,300	-
Interest on Capital Asset-Related Debt	(5,356)	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>61,509,068</b>	<b>19,438,292</b>
<b>Income Before Other Revenues</b>	<b>2,150,380</b>	<b>12,980,236</b>
State Capital Appropriations	529,884	-
Capital Grants, Contracts, Gifts, and Fees	1,797,705	-
<b>Total Other Revenues</b>	<b>2,327,589</b>	<b>-</b>
<b>Increase in Net Position</b>	<b>4,477,969</b>	<b>12,980,236</b>
Net Position, Beginning of Year	116,478,886	67,399,922
Adjustment to Beginning Net Position	311,187	-
<b>Net Position, Beginning of Year, as Restated</b>	<b>116,790,073</b>	<b>67,399,922</b>
<b>Net Position, End of Year</b>	<b>\$ 121,268,042</b>	<b>\$ 80,380,158</b>

The accompanying notes to financial statements are an integral part of this statement.

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**A Component Unit of the State of Florida**  
**Statement of Cash Flows**  
**For the Fiscal Year Ended June 30, 2022**

	<b>College</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Student Tuition and Fees, Net	\$ 14,938,420
Grants and Contracts	5,038,032
Payments to Suppliers	(16,411,344)
Payments for Utilities and Communications	(1,836,263)
Payments to Employees	(32,297,670)
Payments for Employee Benefits	(10,271,814)
Payments for Scholarships	(16,723,901)
Auxiliary Enterprises	1,388,713
Sales and Services of Educational Departments	37,350
Other Receipts	1,147,491
	<u>(54,990,986)</u>
<b>Net Cash Used by Operating Activities</b>	
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
State Noncapital Appropriations	26,625,410
Federal and State Student Financial Aid	20,689,185
Federal Direct Loan Program Receipts	4,903,064
Federal Direct Loan Program Disbursements	(4,747,432)
Gifts and Grants	13,935,233
	<u>61,405,460</u>
<b>Net Cash Provided by Noncapital Financing Activities</b>	
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Proceeds from Capital Debt	5,602
State Capital Appropriations	193,241
Capital Grants and Gifts	1,701,346
Proceeds from Sale of Capital Assets	8,300
Purchases of Capital Assets	(2,868,979)
Principal Paid on Capital Debt and Leases	(106,142)
Interest Paid on Capital Debt and Leases	(5,356)
	<u>(1,071,988)</u>
<b>Net Cash Used by Capital and Related Financing Activities</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment Income	163,599
	<u>163,599</u>
<b>Net Cash Provided by Investing Activities</b>	
<b>Net Increase in Cash and Cash Equivalents</b>	5,506,085
Cash and Cash Equivalents, Beginning of Year	44,388,716
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 49,894,801</u>

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**A Component Unit of the State of Florida**  
**Statement of Cash Flows (Continued)**  
**For the Fiscal Year Ended June 30, 2022**

	<b>College</b>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>	
Operating Loss	\$ (59,358,688)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation Expense	4,445,791
Changes in Assets, Liabilities, Deferred Outflows of Resources, and Deferred Inflows of Resources:	
Receivables, Net	205,248
Lease Receivables, Net	(806,862)
Due from Other Governmental Agencies	1,631,860
Due from Component Unit	(83,046)
Due to Other Governmental Agencies	(25,335)
Inventories	272
Prepaid Expenses	(41,015)
Accounts Payable	62,147
Salaries and Payroll Taxes Payable	(467,068)
Unearned Revenue	54,351
Deposits Held for Others	625,586
Special Termination Benefits Payable	3,105
Compensated Absences Payable	(18,069)
Other Postemployment Benefits Payable	785,177
Net Pension Liability	(16,293,039)
Deferred Inflows of Resources Related to Lease Agreements	488,217
Deferred Outflows of Resources Related to Other Postemployment Benefits	(678,682)
Deferred Inflows of Resources Related to Other Postemployment Benefits	(59,518)
Deferred Outflows of Resources Related to Pensions	1,099,704
Deferred Inflows of Resources Related to Pensions	13,438,878
	<b>\$ (54,990,986)</b>
<b>NET CASH USED BY OPERATING ACTIVITIES</b>	
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL FINANCING ACTIVITIES</b>	
Donation of capital assets were recognized on the statement of revenues, expenses, and changes in net position, but are not cash transactions for the statement of cash flows.	\$ 96,359

The accompanying notes to financial statements are an integral part of this statement.

**1. Summary of Significant Accounting Policies**

**Reporting Entity.** The governing body of State College of Florida, Manatee-Sarasota, a component unit of the State of Florida, is the College Board of Trustees. The Board of Trustees constitutes a corporation and is composed of nine members appointed by the Governor and confirmed by the Senate. The Board of Trustees is under the general direction and control of the Florida Department of Education, Division of Florida Colleges, and is governed by State law and State Board of Education (SBE) rules. However, the Board of Trustees is directly responsible for the day-to-day operations and control of the College within the framework of applicable State laws and SBE rules. The College serves Manatee and Sarasota Counties.

Criteria for defining the reporting entity are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. These criteria were used to evaluate potential component units for which the Board of Trustees is financially accountable and other organizations for which the nature and significance of their relationship with the Board of Trustees are such that exclusion would cause the College's financial statements to be misleading. Based on the application of these criteria, the College is a component unit of the State of Florida, and its financial balances and activities are reported in the State's Annual Comprehensive Financial Report by discrete presentation.

**Discretely Presented Component Unit.** Based on the application of the criteria for determining component units, the State College of Florida Foundation, Inc. (Foundation), a legally separate entity, is included within the College's reporting entity as a discretely presented component unit and is governed by a separate board.

The Foundation is also a direct-support organization, as defined in Section 1004.70, Florida Statutes, and although legally separate from the College, is financially accountable to the College. The Foundation is managed independently, outside the College's budgeting process, and its powers generally are vested in a governing board pursuant to various State statutes. The Foundation receives, holds, invests, and administers property, and makes expenditures to or for the benefit of the College.

The Foundation is audited by other auditors pursuant to Section 1004.70(6), Florida Statutes. The Foundation's audited financial statements are available to the public at the College. The financial data reported on the accompanying financial statements was derived from the Foundation's audited financial statements for the fiscal year ended September 30, 2021.

**Basis of Presentation.** The College's accounting policies conform with accounting principles generally accepted in the United States of America applicable to public colleges and universities as prescribed by GASB. The National Association of College and University Business Officers (NACUBO) also provides the College with recommendations prescribed in accordance with generally accepted accounting principles promulgated by GASB and the Financial Accounting Standards Board (FASB). GASB allows public colleges various reporting options. The College has elected to report as an entity engaged in only business-type activities. This election requires the adoption of the accrual basis of accounting and entitywide reporting including the following components:

- Management's Discussion and Analysis
- Basic Financial Statements:
  - Statement of Net Position
  - Statement of Revenues, Expenses, and Changes in Net Position
  - Statement of Cash Flows
  - Notes to Financial Statements
  - Other Required Supplementary Information

**Measurement Focus and Basis of Accounting.** Basis of accounting refers to when revenues, expenses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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 College's financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange activities are generally recognized when all applicable eligibility requirements, including time requirements, are met. The College follows GASB standards of accounting and financial reporting.

The College's component unit uses the economic resources measurement focus and the accrual basis of accounting and follows FASB standards of accounting and financial reporting for not-for-profit organizations.

Significant interdepartmental sales between auxiliary service departments and other institutional departments have been accounted for as reductions of expenses and not revenues of those departments.

The College's principal operating activity is instruction. Operating revenues and expenses generally include all fiscal transactions directly related to instruction as well as administration, academic support, student services, physical plant operations, and depreciation of capital assets. Nonoperating revenues include State noncapital appropriations, Federal and State student financial aid, and investment income (net of unrealized gains or losses on investments). Interest on capital asset-related debt is a nonoperating expense. Other revenues generally include revenues for capital construction projects.

The statement of net position is presented in a classified format to distinguish between current and noncurrent assets and liabilities. When both restricted and unrestricted resources are available to fund certain programs, it is the College's policy to first apply the restricted resources to such programs followed by the use of the unrestricted resources.

The statement of revenues, expenses, and changes in net position is presented by major sources and is reported net of tuition scholarship allowances. Tuition scholarship allowances are the difference between the stated charge for goods and services provided by the College and the amount that is actually paid by the student or the third party making payment on behalf of the student. The College computes its scholarship



allowances by determining through its accounting records, the cash payments to students. To the extent that these resources are used to pay student charges, the College records a scholarship allowance against tuition and fee revenue.

The statement of cash flows is presented using the direct method in compliance with GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*.

**Cash and Cash Equivalents.** The amount reported as cash and cash equivalents consists of cash on hand, cash in demand accounts, a money market fund, and cash placed with the State Board of Administration (SBA) Florida PRIME investment pool. For reporting cash flows, the College considers all highly liquid investments with original maturities of 3 months or less, that are not held solely for income or profit, to be cash equivalents. Under this definition, the College considers amounts invested in the SBA Florida PRIME investment pool to be cash equivalents.

College cash deposits are held in banks qualified as public depositories under Florida law. All such deposits are insured by the Federal Deposit Insurance Corporation, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool required by Chapter 280, Florida Statutes. Cash and cash equivalents that are externally restricted to make debt service payments, maintain sinking or reserve funds, or to purchase or construct capital or other restricted assets are classified as restricted.

At June 30, 2022, the College reported as cash equivalents \$39,165,068 in the Florida PRIME investment pool administered by the SBA pursuant to Section 218.405, Florida Statutes. The College's investments in the Florida PRIME investment pool, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The Florida PRIME investment pool carried a credit rating of AAAM by Standard & Poor's and had a weighted-average days to maturity (WAM) of 28 days as of June 30, 2022. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating-rate instruments. WAM measures the sensitivity of the Florida PRIME investment pool to interest rate changes. The investments in the Florida PRIME investment pool are reported at amortized cost.

Section 218.409(8)(a), Florida Statutes, provides that "the principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. 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 [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of 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 percent of their account value.

**Capital Assets.** College capital assets consist of land, artwork and artifacts, construction in progress, buildings, other structures and improvements, furniture, machinery, and equipment, and lease assets. These assets are capitalized and recorded at cost at the date of acquisition or at acquisition value at the date received in the case of gifts and purchases of State surplus property. Additions, improvements, and other outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The College has a capitalization threshold of \$5,000 for tangible personal property and \$25,000 for buildings and other structures and improvements. Depreciation is computed on the straight-line basis over the following estimated useful lives:

- Buildings – 40 years
- Other Structures and Improvements – 10 years
- Furniture, Machinery, and Equipment:
  - Computer Equipment – 3 years
  - Vehicles, Office Machines, and Educational Equipment – 5 years
  - Furniture – 7 years
  - Portables – 10 years
- Lease Assets – 2 to 9 years

**Leases.** The College is a lessee for noncancellable leases of printers, mail machines, and office space. The College recognizes a lease liability and lease assets in the statement of net position. The College recognizes lease liabilities with an initial, individual value of \$5,000 or more. The College is lessor of two cell phone towers.

56 At the commencement of a lease as lessee, the College initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

At the commencement of a lease as lessor, the College initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the College determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:



- The College uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the College generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the College is reasonably certain to exercise. In addition, the College includes any other payments and amounts due depending on the specific lease contracts.

The College monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with depreciable capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**Noncurrent Liabilities.** Noncurrent liabilities include leases payable, special termination benefits payable, compensated absences payable, other postemployment benefits payable, and net pension liabilities that are not scheduled to be paid within the next fiscal year.

**Pensions.** For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and HIS fiduciary net positions have been determined on the same basis as they are reported by the FRS and the HIS plans. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

## 2. Deficit Net Position in Individual Funds

The College reported an unrestricted net position which included a deficit in the current funds - unrestricted, as shown below. This deficit can be attributed to the full recognition of long-term liabilities (i.e., compensated absences payable, other postemployment benefits payable, and net pension liabilities) in the current unrestricted funds.

<u>Fund</u>	<u>Net Position</u>
Current Funds - Unrestricted	\$ (4,116,703)
Auxiliary Funds	6,905,211
<b>Total</b>	<b>\$ 2,788,508</b>

### 3. Reporting Change

The College implemented GASB Statement No. 87, Leases. The statement addresses accounting and financial reporting for leases. This statement requires the College 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 College's leasing activities.

### 4. Adjustment to Beginning Net Position

The beginning net position of the College was increased by \$311,187 due to implementation of GASB Statement No. 87, Leases, which resulted in the reclassification of leases assets and liabilities and included amortization of assets formerly under operating leases less than amounts that previously had been expensed on the operating leases.

### 5. Component Unit Investments

The College's component unit (Foundation) categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs measured on quoted prices for similar securities in active markets, and Level 3 inputs are significant unobservable inputs. As of September 30, 2021, investments held by the Foundation are reported at fair value as follows:

	Amount	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Investments by fair value level</b>				
United States Treasury Securities	\$ 950,585	\$ 950,585	\$ -	\$ -
Obligations of United States Government Agencies and Instrumentalities	1,518,586	1,518,586	-	-
Bonds and Notes	491,084	491,084	-	-
Stocks and Other Equity Securities	4,420,795	4,420,795	-	-
Alternative Investments	14,976,245	-	-	14,976,245
Mutual Funds				
Domestic Equities	24,038,905	24,038,905	-	-
International Equities	16,959,311	16,959,311	-	-
Bonds	13,545,027	13,545,027	-	-
<b>Total investments by fair value level</b>	<b>\$ 76,900,538</b>	<b>\$ 61,924,293</b>	<b>\$ -</b>	<b>\$ 14,976,245</b>

## 6. Accounts Receivable

Accounts receivable represent amounts for student fee deferments, various student services provided by the College and contract and grant reimbursements due from third parties. The accounts receivable are reported net of a \$258,000 allowance for doubtful accounts.

## 7. Leases Receivable

Lease receivables represent two contracted arrangements for use of the College's assets including land, cell tower equipment, and facility space. The term of the lease arrangements are determined by evaluating the non-cancelable term length, the optional term length, and assessing the likelihood with reasonable certainty the option to extend the term or terminate the agreement may occur. The term lengths are 30 years. Future minimum receipts discounted to present value based on the College's incremental borrowing rate as of June 30, 2022, are as follows:

	<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2023		\$ 71,675	\$ 47,348	\$ 24,327
2024		74,180	51,322	22,858
2025		76,775	55,507	21,268
2026		79,464	59,915	19,549
2027		84,320	66,651	17,669
2028-2032		375,890	315,428	60,462
2033-2037		224,912	210,691	14,221
<b>Total Minimum Receipts</b>		<b>\$ 987,216</b>	<b>\$ 806,862</b>	<b>\$ 180,354</b>

## 8. Due From Other Governmental Agencies

28 The amount due from other governmental agencies consists of \$432,973 of Higher Education Emergency Relief Fund (HEERF) institutional and student grants, \$480,328 from the Florida Job Growth Grant Fund, \$203,515 of Capital Outlay and Debt Service funding from the State of Florida, and \$912,388 for various Federal and State operating grants.

## 9. Due From Component Unit

The \$290,447 amount due from component unit consists of amounts owed to the College by the Foundation for scholarships, student aid, and reimbursements. The College's financial statements are reported for the fiscal year ended June 30, 2022. The College's component unit financial statements are reported for the fiscal year ended September 30, 2021. Accordingly, amounts reported by the College as due from component unit on the statement of net position does not agree with the amount reported by the component unit as due from the College.

## 10. Capital Assets

Capital assets activity for the fiscal year ended June 30, 2021, is shown in the following table:

<u>Description</u>	<u>Beginning Balance</u>	<u>Adjustments (1)</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Nondepreciable Capital Assets:					
Land	\$ 4,830,785	\$ -	\$ -	\$ -	\$ 4,830,785
Artwork and Artifacts	39,661	-	-	-	39,661
Construction in Progress	803,670	-	2,422,147	867,985	2,357,832
<b>Total Nondepreciable Capital Assets</b>	<b>\$ 5,674,116</b>	<b>\$ -</b>	<b>\$ 2,422,147</b>	<b>\$ 867,985</b>	<b>\$ 7,228,278</b>
Depreciable Capital Assets:					
Buildings	\$ 133,360,128	\$ -	\$ 867,985	\$ -	\$ 134,228,113
Other Structures and Improvements	24,105,663	-	-	-	24,105,663
Furniture, Machinery, and Equipment	10,761,480	-	631,773	253,644	11,139,609
Lease Assets	-	563,805	-	-	563,805
<b>Total Depreciable Capital Assets</b>	<b>168,227,271</b>	<b>563,805</b>	<b>1,499,758</b>	<b>253,644</b>	<b>170,037,190</b>
Less, Accumulated Depreciation:					
Buildings	46,238,659	-	3,006,703	-	49,245,362
Other Structures and Improvements	21,994,755	-	552,152	-	22,546,907
Furniture, Machinery, and Equipment	8,448,067	-	785,519	253,644	8,979,942
Lease Assets	-	347,311	101,417	-	448,728
<b>Total Accumulated Depreciation</b>	<b>76,681,481</b>	<b>347,311</b>	<b>4,445,791</b>	<b>253,644</b>	<b>81,220,939</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>\$ 91,545,790</b>	<b>\$ 216,494</b>	<b>\$ (2,946,033)</b>	<b>\$ -</b>	<b>\$ 88,816,251</b>

(1) Lease Assets were added due to implementation of GASB Statement No. 87, Leases. Beginning balance was not restated.

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## 11. Unearned Revenue

Unearned revenue at June 30, 2022, includes student tuition and fees received prior to fiscal year end related to subsequent accounting periods. As of June 30, 2022, the College reported the following amounts as unearned revenue:

<u>Description</u>	<u>Amount</u>
Student Tuition and Fees	\$ 122,933
<b>Total Unearned Revenue</b>	<b>\$ 122,933</b>

## 12. Long-Term Liabilities

Long-term liabilities activity for the fiscal year ended June 30, 2022, is shown in the following table:

<u>Description</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Leases Payable	\$ -	\$ 231,873	\$ 106,142	\$ 125,731	\$ 69,211
Special Termination Benefits Payable	224,574	106,311	103,207	227,678	87,130
Compensated Absences Payable	3,253,794	1,886,310	1,904,378	3,235,726	61,576
Other Postemployment Benefits Payable	1,136,068	844,907	59,730	1,921,245	43,557
Net Pension Liability	28,982,432	7,933,181	24,226,220	12,689,393	43,968
<b>Total Long-Term Liabilities</b>	<b>\$33,596,868</b>	<b>\$ 11,002,582</b>	<b>\$ 26,399,677</b>	<b>\$ 18,199,773</b>	<b>\$ 305,442</b>

**Leases Payable.** Printers, a mail machine, and office space in the amount of \$563,805 is being acquired under lease agreements. The imputed interest rate is 3.05 percent. Future minimum payments under the lease agreements and the present value of the minimum payments as of June 30, 2022, are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 71,814	\$ 69,221	\$ 2,593
2024	29,117	27,780	1,337
2025	27,564	27,084	480
2026	1,650	1,646	4
<b>Total Minimum Lease Payments</b>	<b>\$ 130,145</b>	<b>\$ 125,731</b>	<b>\$ 4,414</b>

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**Special Termination Benefits Payable.** On September 21, 2005, the Board of Trustees established the Retirement Enhancement Program (Program) whereby employees meeting certain eligibility guidelines could receive benefits under the Program. For qualifying employees hired prior to October 1, 2005, the Program provides payment of hospitalization coverage (or equivalent Medicare Supplement) at the rate in effect on January 1, 2006, for a period of 5 years, payments for \$5,000 Retiree Group Life for a period of 5 years, and 2.5 percent of accumulated sick leave for every year of creditable service beyond 10 years, to a maximum of 20 additional years. For new qualifying employees hired on or after October 1, 2005, the Program provides for payment of hospitalization coverage (or equivalent Medicare Supplement) at a rate in effect on January 1, 2006, for a period of 3 years, payment of \$5,000 Retiree Group Life for a period of 3 years, and the standard sick leave payout per College rule. The College recognized a Retirement Enhancement Program payable of \$227,678 at June 30, 2022, for 33 employees who gave notice to retire under the Retirement Enhancement Program.



**Compensated Absences Payable.** College employees may accrue annual and sick leave based on length of service, subject to certain limitations regarding the amount that will be paid upon termination. The College reports a liability for the accrued leave; however, State noncapital appropriations fund only the portion of accrued leave that is used or paid in the current fiscal year. Although the College 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, which includes the College's share of the Florida Retirement System and FICA contributions, totaled \$3,235,726. The current portion of the compensated absences liability, \$61,576, is the amount expected to be paid in the coming fiscal year and represents a historical percentage of leave used applied to total accrued leave liability.

**Other Postemployment Benefits Payable.** The College follows GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for other postemployment benefits administered by the Florida College System Risk Management Consortium (Consortium).

### **General Information about the OPEB Plan**

*Plan Description.* The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the Consortium that provides OPEB for all employees who satisfy the College's retirement eligibility provisions. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the College are eligible to participate in the College's health and hospitalization plan for medical, prescription drug, and life insurance coverage. The College subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. The College does not offer any explicit subsidies for retiree coverage. Retirees are required to enroll in the Federal Medicare (Medicare) program for their primary coverage as soon as they are eligible. The OPEB Plan contribution requirements and benefit terms of the College and the OPEB Plan members are established and may be amended by action from the Board. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

*Benefits Provided.* The OPEB Plan provides healthcare and life insurance benefits for retirees and their dependents. The OPEB Plan only provides an implicit subsidy as described above. For qualifying employees hired prior to October 1, 2005, the Program provides payment of hospitalization coverage (or equivalent Medicare Supplement) at the rate in effect on January 1, 2006, for a period of 5 years, payments for \$5,000 Retiree Group Life for a period of 5 years, and 2.5 percent of accumulated sick leave for every year of creditable service beyond 10 years, to a maximum of 20 additional years. For new qualifying employees hired on or after October 1, 2005, the Program provides for payment of hospitalization coverage (or equivalent Medicare Supplement) at a rate in effect on January 1, 2006, for a period of 3 years, payment of \$5,000 Retiree Group Life for a period of 3 years, and the standard sick leave payout per College rule.

Employees Covered by Benefit Terms. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	85
Inactive Employees Entitled to But Not Yet Receiving Benefits	26
Active Employees	451
<b>Total</b>	<u>562</u>

**Total OPEB Liability**

The College's total OPEB liability of \$1,921,245 was measured as of June 30, 2021, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.40 percent
Real Wage Growth	0.85 percent
Wage Inflation	3.25 percent
Salary Increases, including wage inflation	
Regular Employees	3.40 percent to 7.80 percent
Senior Management	4.10 percent to 8.20 percent
Discount rate-Municipal Bond Index Rate	
Prior Measurement Date	2.21 percent
Measurement Date	2.16 percent
Healthcare cost trend rates	
Pre-Medicare	7.00 percent for 2021, decreasing to an ultimate rate of 4.40 percent by 2032
Medicare	5.125 percent for 2021, decreasing to an ultimate rate of 4.40 percent by 2025

The College selected a Municipal Bond Index Rate equal to the Bond Buyer 20-year General Obligation Bond Index published at the last Thursday of June by The Bond Buyer, and the Municipal Bond Index Rate as of the measurement date as the discount rate used to measure the TOL.

Mortality rates were based on the PUB-2010 mortality tables, with adjustments for FRS experience and generational mortality improvements using Scale MP-2018.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018, adopted by the FRS.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2021, valuation were based on a review of recent plan experience performed concurrently with the June 30, 2021, valuation.

**Changes in the Total OPEB Liability**

<b>Balance at 6/30/21</b>	<b>Amount</b>
	\$ 1,136,068
<b>Changes for the year:</b>	
Service Cost	71,917
Interest	26,040
Differences Between Expected and Actual Experience	289,378
Changes in Assumptions or Other Inputs	457,572
Benefit Payments	<u>(59,730)</u>
<b>Net Changes</b>	<u>785,177</u>
<b>Balance at 6/30/22</b>	<u><u>\$ 1,921,245</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.21 percent in 2020 to 2.16 percent in 2021.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following table presents the total OPEB liability of the College, as well as what the College's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.16 percent) or 1 percentage point higher (3.16 percent) than the current rate:

	<b>1% Decrease <u>(1.16%)</u></b>	<b>Current Discount Rate <u>(2.16%)</u></b>	<b>1% Increase <u>(3.16%)</u></b>
Total OPEB liability	\$2,188,664	\$1,921,245	\$1,707,558

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.* The following table presents the total OPEB liability of the College, as well as what the College's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rates</b>	<b>1% Increase</b>
Total OPEB liability	\$1,729,428	\$1,921,245	\$2,193,206



**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2022, the College recognized OPEB expense of \$107,601. At June 30, 2022, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 262,584	\$ 144,036
Change of assumptions or other inputs	415,204	218,830
Transactions subsequent to the measurement date	43,557	-
<b>Total</b>	<b>\$ 721,345</b>	<b>\$ 362,866</b>

Of the total amount reported as deferred outflows of resources related to OPEB, \$43,557 resulting from benefits paid subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2023	\$ 9,644
2024	9,644
2025	9,644
2026	10,246
2027	16,623
Thereafter	259,121
<b>Total</b>	<b>\$ 314,922</b>

**Net Pension Liability.** As a participating employer in the Florida Retirement System (FRS), the College recognizes its proportionate share of the collective net pension liabilities of the FRS cost-sharing multiple-employer defined benefit plans. As of June 30, 2022, the College's proportionate share of the net pension liabilities totaled \$12,689,393. Note 12. includes a complete discussion of defined benefit pension plans.

**13. Retirement Plans – Defined Benefit Pension 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 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. An annual comprehensive 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)).

The College's FRS and HIS pension expense totaled \$821,369 for the fiscal year ended June 30, 2022.

### **FRS Pension Plan**

*Plan Description.* The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.
- *Senior Management Service Class (SMSC)* – Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of creditable service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS-participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

*Benefits Provided.* Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on retirement plan and/or the class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

<u>Class, Initial Enrollment, and Retirement Age/Years of Service</u>	<u>% Value</u>
<b>Regular Class members initially enrolled before July 1, 2011</b>	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
<b>Regular Class members initially enrolled on or after July 1, 2011</b>	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
<b>Senior Management Service Class</b>	
	2.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

*Contributions.* The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2021-22 fiscal year were:

<u>Class</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (1)</u>
FRS, Regular	3.00	10.82
FRS, Senior Management Service	3.00	29.01
Deferred Retirement Option Program (applicable to members from all of the above classes)	0.00	18.34
FRS, Reemployed Retiree	(2)	(2)

(1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

(2) Contribution rates are dependent upon retirement class in which reemployed.

The College's contributions to the Plan totaled \$2,184,985 for the fiscal year ended June 30, 2022.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2022, the College reported a liability of \$3,954,260 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The College's proportionate share of the net pension liability was based on the College's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the College's proportionate share was 0.052347502 percent, which was an increase of 0.005484380 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the College recognized pension expense of \$202,518. In addition, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 677,766	\$ -
Change of assumptions	2,705,701	-
Net difference between projected and actual earnings on FRS Plan investments	-	13,795,415
Changes in proportion and differences between College FRS contributions and proportionate share of contributions	1,539,210	253,153
College FRS contributions subsequent to the measurement date	2,184,985	-
<b>Total</b>	<b>\$ 7,107,662</b>	<b>\$ 14,048,568</b>

The deferred outflows of resources totaling \$2,184,985, resulting from College contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2023	\$ (1,574,992)
2024	(1,846,464)
2025	(2,569,129)
2026	(3,368,310)
2027	233,004
<b>Total</b>	<b>\$ (9,125,891)</b>

*Actuarial Assumptions.* The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.25 percent, average, including inflation
Investment rate of return	6.80 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:



<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	2.1%	2.1%	1.1%
Fixed Income	20.0%	3.8%	3.7%	3.3%
Global Equity	54.2%	8.2%	6.7%	17.8%
Real Estate (Property)	10.3%	7.1%	6.2%	13.8%
Private Equity	10.8%	11.7%	8.5%	26.4%
Strategic Investments	3.7%	5.7%	5.4%	8.4%
<b>Total</b>	<u>100.0%</u>			
Assumed inflation - Mean			2.4%	1.2%

*Discount Rate.* The discount rate used to measure the total pension liability was 6.80 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2021 valuation was unchanged from the previous valuation.

*Sensitivity of the College's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.* The following presents the College's proportionate share of the net pension liability calculated using the discount rate of 6.80 percent, as well as what the College's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.80 percent) or 1 percentage point higher (7.80 percent) than the current rate:

	<u>1% Decrease (5.80%)</u>	<u>Current Discount Rate (6.80%)</u>	<u>1% Increase (7.80%)</u>
College's proportionate share of the net pension liability	\$17,683,710	\$3,954,260	\$(7,522,023)

*Pension Plan Fiduciary Net Position.* Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

*Payables to the Pension Plan.* At June 30, 2022, the College reported a payable of \$196,704 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2022.

## HIS Pension Plan

*Plan Description.* The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

*Benefits Provided.* For the fiscal year ended June 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which can include Medicare.

*Contributions.* The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2022, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The College contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which HIS payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The College's contributions to the HIS Plan totaled \$408,759 for the fiscal year ended June 30, 2022.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2022, the College reported a net pension liability of \$8,735,133 for its proportionate share of the net pension liability. The current portion of the net pension liability is the College's proportionate share of benefit payments expected to be paid within 1 year, net of the College's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020, and update procedures were used to determine the net pension liability as of June 30, 2021. The College's proportionate share of the net pension liability was based on the College's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the College's proportionate share was 0.071211269 percent, which was an increase of 0.000192595 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the College recognized pension expense of \$618,851. In addition, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 292,300	\$ 3,659
Change of assumptions	686,386	359,910
Net difference between projected and actual earnings on HIS Plan investments	9,105	-
Changes in proportion and differences between College HIS contributions and proportionate share of HIS contributions	122,576	103,100
College contributions subsequent to the measurement date	408,759	-
<b>Total</b>	<b>\$ 1,519,126</b>	<b>\$ 466,669</b>

The deferred outflows of resources totaling \$408,759, resulting from College contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2023	\$ 190,893
2024	48,487
2025	122,555
2026	150,111
2027	109,230
Thereafter	22,422
<b>Total</b>	<b>\$ 643,698</b>

*Actuarial Assumptions.* The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.25 percent, average, including inflation
Municipal bond rate	2.16 percent

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.



While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

**Discount Rate.** The discount rate used to measure the total pension liability was 2.16 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate used in the 2021 valuation was updated from 2.21 percent to 2.16 percent.

**Sensitivity of the College's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.** The following presents the College's proportionate share of the net pension liability calculated using the discount rate of 2.16 percent, as well as what the College's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.16 percent) or 1 percentage point higher (3.16 percent) than the current rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
College's proportionate share of the net pension liability	\$10,098,660	\$8,735,133	\$7,618,027

**Pension Plan Fiduciary Net Position.** Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

**Payables to the Pension Plan.** At June 30, 2022, the College reported a payable of \$29,392 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2022.

#### 14. Retirement Plans – Defined Contribution Pension Plans

**FRS Investment Plan.** The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State's Annual Comprehensive Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. College employees already participating in the State College System Optional Retirement Program or DROP are not eligible to participate in the Investment Plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Service retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contributions rates, that are based on salary and membership class (Regular Class, Senior Management Service

Class, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2021-22 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Compensation</u>
FRS, Regular	6.30
FRS, Senior Management Service	7.67

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2022, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the College.

After termination and applying to receive benefits, the member may roll over vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The College's Investment Plan pension expense totaled \$1,016,316 for the fiscal year ended June 30, 2022.

**State College System Optional Retirement Program.** Section 1012.875, Florida Statutes, provides for an Optional Retirement Program (Program) for eligible college instructors and administrators. The Program is designed to aid colleges in recruiting employees by offering more portability to employees not expected to remain in the FRS for 8 or more years.

The Program is a defined contribution plan, which provides full and immediate vesting of all contributions submitted to the participating companies on behalf of the participant. Employees in eligible positions can make an irrevocable election to participate in the Program, rather than the FRS, and purchase retirement and death benefits through contracts provided by certain insurance carriers. The employing college contributes 5.15 percent of the participant's salary to the participant's account and 4.19 percent to cover the unfunded actuarial liability of the FRS pension plan,

for a total of 9.34 percent, and employees contribute 3 percent of the employee's salary. Additionally, the employee may contribute, by payroll deduction, an amount not to exceed the percentage contributed by the college to the participant's annuity account. The contributions are invested in the company or companies selected by the participant to create a fund for the purchase of annuities at retirement.

The College's contributions to the Program totaled \$253,017 and employee contributions totaled \$62,268 for the 2021-22 fiscal year.

Senior Management Service Local Annuity Program. Section 121.055(1)(b)2., Florida Statutes, and Florida Retirement System Rule 60S-1.0057, Florida Administrative Code, provide that local agency employees eligible for the FRS, Senior Management Service Class, may elect to withdraw from the FRS altogether and participate in a local annuity program. Pursuant thereto, the College established the Senior Management Service Class Local Annuity Program (Local Annuity Program). Employees in eligible positions are allowed to make an irrevocable election to participate in the Local Annuity Program, rather than the FRS.

The Local Annuity Program is a defined contribution plan, which provides full and immediate vesting of all contributions submitted to the participating companies on behalf of the employee. The College contributes 14.28 percent of the employee's salary to the Local Annuity Program. Employees may make contributions toward the Local Annuity Program by way of salary reduction or by deduction of a percentage of the employee's gross compensation not to exceed the percentage contributed by the employer.

The College's contributions to the Local Annuity Program totaled \$46,509 for the 2021-22 fiscal year.

## 15. Construction Commitments

The College's construction commitments at June 30, 2022, were as follows:

<u>Project Description</u>	<u>Total Commitment</u>	<u>Completed to Date</u>	<u>Balance Committed</u>
HVAC Upgrades	\$ 3,070,385	\$ 205,826	\$ 2,864,559
Venice Campus Water Chiller	1,607,295	155,161	1,452,134
Bradenton Campus Water Chiller	1,228,262	83,808	1,144,454
Neal Auditorium Sprinkler Upgrade	727,322	-	727,322
Dental Hygiene Upgrades	1,200,000	180,845	1,019,155
<b>Subtotal</b>	<b>7,833,264</b>	<b>625,640</b>	<b>7,207,624</b>
Other Projects (1)	3,550,003	1,732,192	1,817,811
<b>Total</b>	<b>\$ 11,383,267</b>	<b>\$ 2,357,832</b>	<b>\$ 9,025,435</b>

(1) Individual projects with a current balance committed of less than \$500,000 at June 30, 2022.

## 16. Risk Management Programs

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 authority 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. Excess insurance from commercial companies provided coverage of up to \$100 million for property insurance. 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 3 fiscal years.

## 17. Functional Distribution of Operating Expenses

The functional classification of an operating expense (instruction, academic support, etc.) is assigned to a department based on the nature of the activity, which represents the material portion of the activity attributable to the department. For example, activities of an academic department for which the primary departmental function is instruction may include some activities other than direct instruction such as public service. However, when the primary mission of the department consists of instructional program elements, all expenses of the department are reported under the instruction classification. The operating expenses on the statement of revenues, expenses, and changes in net position are presented by natural classifications. The following are those same expenses presented in functional classifications as recommended by NACUBO:

<u>Functional Classification</u>	<u>Amount</u>
Instruction	\$ 25,891,109
Academic Support	3,429,642
Student Services	6,289,325
Institutional Support	14,960,555
Operation and Maintenance of Plant	7,672,157
Scholarships and Waivers	16,723,901
Depreciation	4,445,791
Auxiliary Enterprises	360,793
<b>Total Operating Expenses</b>	<b>\$ 79,773,273</b>

**OTHER REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Changes in the College's Total  
Other Postemployment Benefits Liability and Related Ratios**

	2021	2020	2019	2018	2017
<b>Total OPEB Liability</b>					
Service cost	\$ 71,917	\$ 61,569	\$ 79,438	\$ 80,458	\$ 84,471
Interest	26,040	39,563	56,576	53,069	46,775
Difference between expected and actual experience	289,378	-	(209,686)	-	(3,063)
Changes of assumptions or other inputs	457,572	(20,098)	(236,910)	(30,087)	(56,392)
Benefit Payments	(59,730)	(27,300)	(136,672)	(127,969)	(142,252)
<b>Net change in total OPEB liability</b>	785,177	53,734	(447,254)	(24,529)	(70,461)
Total OPEB Liability - beginning	1,136,068	1,082,334	1,529,588	1,554,117	1,624,578
<b>Total OPEB Liability - ending</b>	<b>\$ 1,921,245</b>	<b>\$ 1,136,068</b>	<b>\$ 1,082,334</b>	<b>\$ 1,529,588</b>	<b>\$ 1,554,117</b>
Covered-Employee Payroll	\$24,108,929	\$21,218,541	\$21,218,541	\$21,456,488	\$21,456,488
<b>Total OPEB Liability as a percentage of covered-employee payroll</b>	7.97%	5.35%	5.10%	7.13%	7.24%



**Schedule of the College's Proportionate Share of the Net Pension Liability –  
Florida Retirement System Pension Plan**

	<u>2021 (1)</u>	<u>2020 (1)</u>	<u>2019 (1)</u>	<u>2018 (1)</u>
College's proportion of the FRS net pension liability	0.052347502%	0.046863122%	0.047605611%	0.048438610%
College's proportionate share of the FRS net pension liability	\$ 3,954,260	\$ 20,311,168	\$ 16,394,711	\$ 14,589,960
College's covered payroll (2)	\$ 27,410,882	\$ 26,724,338	\$ 26,041,469	\$ 25,882,975
College's proportionate share of the FRS net pension liability as a percentage of its covered payroll	14.43%	76.00%	62.96%	56.37%
FRS Plan fiduciary net position as a percentage of the FRS total pension liability	96.40%	78.85%	82.61%	84.26%

(1) The amounts presented for each fiscal year were determined as of June 30.

(2) Covered payroll includes defined benefit plan actives, investment plan members, State college system optional retirement plan members, and members in DROP because total employer contributions are determined on a uniform basis (blended rate) as required by Part III of Chapter 121, Florida Statutes.

**Schedule of College Contributions – Florida Retirement System Pension Plan**

	<u>2021 (1)</u>	<u>2020 (1)</u>	<u>2019 (1)</u>	<u>2018 (1)</u>	<u>2017 (1)</u>	<u>2016 (1)</u>	<u>2015 (1)</u>	<u>2014 (1)</u>
Contractually required FRS contribution	\$ 2,011,571	\$ 1,310,373	\$ 1,476,117	\$ 1,380,461	\$ 1,212,018	\$ 1,142,756	\$ 1,222,025	\$ 1,133,095
FRS contributions in relation to the Contractually required contribution	(2,011,571)	(1,310,373)	(1,476,117)	(1,380,461)	(1,212,018)	(1,142,756)	(1,222,025)	(1,133,095)
FRS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College's covered payroll (2)	\$ 27,410,882	\$ 26,724,338	\$ 26,041,469	\$ 25,882,975	\$ 25,200,557	\$ 25,307,019	\$ 23,869,764	\$ 23,897,709
FRS contributions as a percentage Of covered payroll	7.34%	4.90%	5.67%	5.33%	4.81%	4.52%	5.12%	4.74%

(1) The amounts presented for each fiscal year were determined as of June 30.

(2) Covered payroll includes defined benefit plan actives, investment plan members, State college system optional retirement plan members, and members in DROP because total employer contributions are determined on a uniform basis (blended rate) as required by Part III of Chapter 121, Florida Statutes.

**Schedule of the College's Proportionate Share of the Net Pension Liability –  
Health Insurance Subsidy Pension Plan**

	<u>2022 (1)</u>	<u>2021 (1)</u>	<u>2020 (1)</u>	<u>2019 (1)</u>
Contractually required FRS contribution	\$ 2,184,985	\$ 2,011,571	\$ 1,310,373	\$ 1,476,117
FRS contributions in relation to the contractually required contribution	<u>(2,184,985)</u>	<u>(2,011,571)</u>	<u>(1,310,373)</u>	<u>(1,476,117)</u>
FRS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
College's covered payroll (2)	\$ 26,698,137	\$ 27,410,882	\$ 26,724,338	\$ 26,041,469
FRS contributions as a percentage of covered payroll	8.18%	7.34%	4.90%	5.67%

(1) The amounts presented for each fiscal year were determined as of June 30.

(2) Covered payroll includes defined benefit plan actives, investment plan members, State college system optional retirement plan members, and members in DROP because total employer contributions are determined on a uniform basis (blended rate) as required by Part III of Chapter 121, Florida Statutes.

**Schedule of College Contributions – Health Insurance Subsidy Pension Plan**

	<u>2020 (1)</u>	<u>2019 (1)</u>	<u>2018 (1)</u>	<u>2017 (1)</u>	<u>2016 (1)</u>	<u>2015 (1)</u>	<u>2014 (1)</u>	<u>2013 (1)</u>
Contractually required HIS contribution	\$ 419,141	\$ 409,618	\$ 396,888	\$ 387,721	\$ 371,220	\$ 366,231	\$ 265,542	\$ 243,247
HIS contributions in relation to the contractually required HIS contribution	<u>(419,141)</u>	<u>(409,618)</u>	<u>(396,888)</u>	<u>(387,721)</u>	<u>(371,220)</u>	<u>(366,231)</u>	<u>(265,542)</u>	<u>(243,247)</u>
HIS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College's covered payroll (2)	\$ 25,249,431	\$ 24,675,821	\$ 23,908,927	\$ 23,368,637	\$ 25,200,557	\$ 25,307,019	\$ 23,869,764	\$ 23,897,709
HIS contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.47%	1.45%	1.11%	1.02%

(1) The amounts presented for each fiscal year were determined as of June 30.

(2) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP.

**1. Schedule of Changes in the College’s Total Other Postemployment Benefits Liability and Related Ratios**

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

*Changes of Assumptions.* In 2021, the Municipal Bond Index Rate used to determine other postemployment benefit plan liability decreased from 2.21 percent to 2.16 percent, and the medical trend and anticipated plan participation were updated. Demographical assumptions were also updated to the more recent results of the actuarial experience study adopted by the FRS.

**2. Schedule of Net Pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan**

*Changes of Assumptions.* In 2021, the maximum amortization period was decreased to 20 years for all current and future amortization bases.

**3. Schedule of Net Pension Liability and Schedule of Contributions – Health Insurance Subsidy Pension Plan**

*Changes of Assumptions.* In 2021, the municipal rate used to determine total pension liability decreased from 2.21 percent to 2.16 percent.



# APPENDIX A

# STATE EXHIBITS AND SCHEDULES

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
Summary of Accounts by General Ledger Code, For the Fiscal Year Ending June 30, 2022

GL Code	(1) Current Funds Unrestricted	(2) Current Funds - Restricted	(3) Auxiliary Funds	(4) Loan & Endowment Funds	(5) Scholarship Funds	(6) Agency Funds	(7) Unexpended Plant Funds	(8) Debt Service Funds	(9) Invested in Plant Funds	Total All Funds	GASB A/E's (Describe in NOTES)	ADJUSTED Total All Funds
<b>ASSETS</b>												
Cash in Depository	334,744.92	(259,726.25)	(725,210.90)	484,968.43	(793,633.41)	898,838.38	2,333,470.88	-	-	2,273,452.05	-	2,273,452.05
Investments - Cash Equivalent (Other)	8,453,500.16	-	-	-	-	-	-	-	-	8,453,500.16	-	8,453,500.16
Investments - Cash Equivalent (SBA)	8,581,182.40	4,024,865.80	7,566,876.35	-	664,830.18	2,965,867.00	15,381,446.58	-	-	39,165,068.31	-	39,165,068.31
Investments - Cash Equivalent (SFA)	-	-	-	-	-	-	-	-	-	-	-	-
Returned Checks	-	-	-	-	-	-	-	-	-	-	-	-
Cash on Hand	-	-	-	-	-	-	-	-	-	-	-	-
Petty Cash	1,000.00	-	-	-	-	-	-	-	-	1,000.00	-	1,000.00
Change Fund	1,835.00	200.00	-	-	-	-	-	-	-	2,035.00	-	2,035.00
Cash for Replacement of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Postage Stamps	12,800	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (non Govt.)	83,689.39	1,557.45	-	-	-	0.09	69,646.93	-	-	85,246.93	-	85,246.93
Accounts Receivable - Student	2,100,885.74	61,955.30	32,692.26	-	60,750.68	5,907.11	-	-	-	2,331,838.02	-	2,331,838.02
Account Receivable - Other	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable - Allowance for Doubtful Accounts	(167,000.00)	(11,000.00)	-	-	(68,000.00)	-	(12,000.00)	-	-	(258,000.00)	-	(258,000.00)
Accrued Interest Receivable	4,224.23	-	-	(255.23)	-	-	-	-	-	4,224.23	-	4,224.23
Notes Receivable - Current	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Non-current	-	-	-	-	-	-	-	-	-	-	-	-
Loan Principal Collected	14,020	-	-	-	-	-	-	-	-	-	-	-
Lease Receivable, Current	14,210	-	-	-	-	-	-	-	-	47,348.10	-	47,348.10
Lease Receivable, Non-Current	759,513.80	-	-	-	-	-	-	-	-	759,513.80	-	759,513.80
Notes Receivable - Allowance for Doubtful Accounts	14,300	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	1,218,288.36	12,000.79	500.00	-	-	-	336,642.98	-	-	1,230,799.15	-	1,230,799.15
Prepaid Expenses - Non Current	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	14,600	-	-	-	-	-	-	-	-	-	-	-
Deposits Receivable - Current	(403.99)	4,306.50	-	-	-	-	-	-	-	(403.99)	-	(403.99)
Deposits Receivable - Non Current	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Receivable - Bond Trustee	-	-	-	-	-	-	-	-	-	4,306.50	-	4,306.50
Investments - Current	-	-	-	-	-	-	-	-	-	-	-	-
Investments - Current Restricted	16,110	-	77,580.00	-	-	-	-	-	-	77,580.00	(77,580.00)	-
Investments - Non-current	16,200	-	-	-	-	-	-	-	-	-	-	-
Investments - Non-current Restricted	16,210	-	-	-	-	-	-	-	-	-	-	-
Merchandise Inventory	17,000	-	-	-	-	-	-	-	-	13,471.25	-	13,471.25
Due from Governmental Agencies	17,200	1,328,276.20	-	-	88,473.00	21,302.00	336,642.98	-	-	2,029,203.82	-	2,029,203.82
Due from Component Units - Primary	17,300	-	-	-	-	-	-	-	-	-	-	-
Due from Component Units - DSO	17,400	-	-	-	-	-	-	-	-	-	-	-
Due from Current Funds - Unrestricted	18,100	127,969.65	-	-	43,198.50	51,216.69	67,835.81	-	-	290,447.12	-	290,447.12
Due from Current Funds - Restricted	18,200	-	-	-	-	-	-	-	-	-	-	-
Due from Auxiliary Funds	18,300	-	-	-	-	-	-	-	-	-	-	-
Due from Loan, Endowment, Annuity & Life Income Funds	18,400	-	-	-	-	-	-	-	-	-	-	-
Due from Scholarship Funds	18,500	-	-	-	-	-	-	-	-	-	-	-
Due from Agency Funds	18,600	-	-	-	-	-	-	-	-	-	-	-
Due from Unexp. Plant & Renewals/Replacement Funds	18,700	-	-	-	-	-	-	-	-	-	-	-
Due from Retirement of Indebtedness Funds	18,800	-	-	-	-	-	-	-	-	-	-	-
Assets Under Capital Lease	19,000	-	-	-	-	-	-	-	-	563,805.35	-	563,805.35
Capital Leases, Accumulated Amortization	19,009	-	-	-	-	-	-	-	-	(448,728.32)	-	(448,728.32)
Leasehold Improvements	19,010	-	-	-	-	-	-	-	-	-	-	-
Leasehold Improvements, Accumulated Amortization	19,019	-	-	-	-	-	-	-	-	-	-	-
Land	19,100	-	-	-	-	-	-	-	-	4,830,784.90	-	4,830,784.90
Buildings	19,200	-	-	-	-	-	-	-	-	134,228,112.97	-	134,228,112.97
Buildings, Accumulated Depreciation	19,209	-	-	-	-	-	-	-	-	(49,245,361.48)	-	(49,245,361.48)
Other Structures & Land Improvements	19,300	-	-	-	-	-	-	-	-	24,105,662.90	-	24,105,662.90
Other Structures & Land Improv., Accumulated Dep. (10 Yr)	19,309	-	-	-	-	-	-	-	-	(22,546,908.20)	-	(22,546,908.20)
<b>Furniture, Machinery &amp; Equipment</b>												
Furniture, Machinery & Equipment (3 Yr. Class)	19,400	-	-	-	-	-	-	-	-	-	-	-
Furn., Mach., Equip. Accumulated Dep. (3 Yr. Class)	19,419	-	-	-	-	-	-	-	-	-	-	-
Furniture, Machinery & Equipment (5 Yr. Class)	19,420	-	-	-	-	-	-	-	-	-	-	-
Furn., Mach., Equip. Accumulated Dep. (5 Yr. Class)	19,429	-	-	-	-	-	-	-	-	-	-	-
Furniture, Machinery & Equipment (7 Yr. Class)	19,430	-	-	-	-	-	-	-	-	-	-	-
Furn., Mach., Equip. Accumulated Dep. (7 Yr. Class)	19,439	-	-	-	-	-	-	-	-	-	-	-
Furniture, Machinery & Equipment (10 Yr. Class)	19,440	-	-	-	-	-	-	-	-	-	-	-
Furn., Mach., Equip. Accumulated Dep. (10 Yr. Class)	19,449	-	-	-	-	-	-	-	-	-	-	-
Furniture, Machinery & Equip. (Greater than 10 Yr. Class)	19,450	-	-	-	-	-	-	-	-	-	-	-
Furn., Mach., Equip. Acc. Dep. (Greater than 10 Yr. Class)	19,459	-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>												
Other Depreciable Assets (3 Yr. Capital Asset Class)	19,500	-	-	-	-	-	-	-	-	-	-	-
Other Depr. Assets, Acc. Dep. (3 Yr. Capital Asset Class)	19,519	-	-	-	-	-	-	-	-	-	-	-
Other Depreciable Assets (5 Yr. Capital Asset Class)	19,520	-	-	-	-	-	-	-	-	-	-	-
Other Depr. Assets, Acc. Dep. (5 Yr. Capital Asset Class)	19,529	-	-	-	-	-	-	-	-	-	-	-
Other Depreciable Assets (7 Yr. Capital Asset Class)	19,530	-	-	-	-	-	-	-	-	-	-	-
Other Depr. Assets, Acc. Dep. (7 Yr. Capital Asset Class)	19,539	-	-	-	-	-	-	-	-	-	-	-
Other Depreciable Assets (10 Yr. Capital Asset Class)	19,540	-	-	-	-	-	-	-	-	-	-	-
Other Depr. Assets, Acc. Dep. (10 Yr. Capital Asset Class)	19,549	-	-	-	-	-	-	-	-	-	-	-
Other Depreciable Assets (Greater than 10 Yr. Class)	19,550	-	-	-	-	-	-	-	-	-	-	-



STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
Summary of Accounts by General Ledger Code, For the Fiscal Year Ending June 30, 2022

GL Code	(1) Current Funds Unrestricted	(2) Current Funds - Restricted	(3) Auxiliary Funds	(4) Loan & Endowment Funds	(5) Scholarship Funds	(6) Agency Funds	(7) Unexpended Plant Funds	(8) Debt Service Funds	(9) Invested in Plant Funds	Total All Funds	GASB A/E's (Describe in NOTES)	ADJUSTED Total All Funds
<b>Deferred Inflows of Resources</b>												
29901	-	-	-	-	-	-	-	-	-	-	-	-
29902	-	-	-	-	-	-	-	-	-	-	-	-
29908	14,048,568.00	-	-	-	-	-	-	-	-	14,048,568.00	-	14,048,568.00
29909	468,669.00	-	-	-	-	-	-	-	-	468,669.00	-	468,669.00
29910	362,866.00	-	-	-	-	-	-	-	-	362,866.00	-	362,866.00
29911	488,216.93	-	-	-	-	-	-	-	-	488,216.93	-	488,216.93
29912	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>35,151,860.96</b>	<b>1,042,897.59</b>	<b>47,227.23</b>	<b>-</b>	<b>6,975.01</b>	<b>3,943,131.27</b>	<b>316,910.52</b>	<b>-</b>	<b>125,993.26</b>	<b>40,834,995.84</b>	<b>(77,590.00)</b>	<b>40,557,415.84</b>
<b>RESERVES &amp; FUND BALANCES (Fund Balance July 1)</b>												
30100	685,688.55	1,104,015.08	24,562.34	-	-	-	1,480,353.59	-	-	3,294,599.56	-	3,294,599.56
30200	-	-	-	-	-	-	-	-	-	-	-	-
30300	-	-	-	-	-	-	-	-	-	-	-	-
30400	-	-	-	-	-	-	-	-	-	-	-	-
30500	-	-	-	-	-	-	-	-	-	-	-	-
30600	-	-	-	-	-	-	-	-	-	-	-	-
30700	-	-	-	-	-	-	-	-	-	-	-	-
30800	(25,079,931.76)	(215,260.85)	(9,196.70)	-	-	-	(22,066.53)	-	-	(25,326,455.84)	-	(25,326,455.84)
30900	3,544,954.00	-	-	-	-	-	-	-	-	3,544,954.00	-	3,544,954.00
31000	-	3,056,521.08	-	-	-	-	-	-	-	3,033,506.88	-	3,033,506.88
31100	10,504,459.61	-	7,133,489.13	484,713.20	(23,014.20)	-	16,589,713.34	-	-	18,122,661.94	-	18,122,661.94
31120	-	-	-	-	-	-	-	-	-	-	-	-
31130	-	-	-	-	-	-	-	-	-	-	-	-
31140	-	-	-	-	-	-	-	-	-	-	-	-
31150	-	-	-	-	-	-	-	-	-	-	-	-
31160	-	-	-	-	-	-	-	-	-	-	-	-
31170	-	-	-	-	-	-	-	-	-	-	-	-
31200	325,609.50	1,469.85	-	-	-	-	-	-	97,219,905.74	311,897.15	-	97,219,905.74
38000	-	-	-	-	-	-	-	-	(15,892.20)	311,897.15	-	311,897.15
<b>Total Fund Balances (Fund Balance July 1)</b>	<b>(10,019,240.10)</b>	<b>3,946,745.16</b>	<b>7,148,854.77</b>	<b>484,713.20</b>	<b>(23,014.20)</b>	<b>-</b>	<b>18,048,000.40</b>	<b>-</b>	<b>97,204,013.54</b>	<b>116,790,072.77</b>	<b>-</b>	<b>116,790,072.77</b>
<b>STUDENT FEES</b>												
40101	1,202,632.58	-	-	-	-	-	-	-	-	1,202,632.58	-	1,202,632.58
40110	10,149,970.86	-	-	-	-	-	-	-	-	10,149,970.86	-	10,149,970.86
40120	1,419,514.20	-	-	-	-	-	-	-	-	1,419,514.20	(6,750,056.99)	1,419,514.20
40130	391,598.28	-	-	-	-	-	-	-	-	391,598.28	-	391,598.28
40150	62,047.08	-	-	-	-	-	-	-	-	62,047.08	-	62,047.08
40160	-	-	-	-	-	-	-	-	-	-	-	-
40180	-	-	-	-	-	-	-	-	-	-	-	-
40190	-	-	-	-	-	-	-	-	-	-	-	-
40301	88,825.00	-	-	-	-	-	-	-	-	88,825.00	-	88,825.00
40310	1,721,209.68	-	-	-	-	-	-	-	-	1,721,209.68	-	1,721,209.68
40320	196,216.01	-	-	-	-	-	-	-	-	196,216.01	-	196,216.01
40330	-	-	-	-	-	-	-	-	-	-	-	-
40350	140,120.48	-	-	-	-	-	-	-	-	140,120.48	-	140,120.48
40360	-	-	-	-	-	-	-	-	-	-	-	-
40380	-	-	-	-	-	-	-	-	-	-	-	-
40390	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - FOSPFP STUDENT FEES</b>	<b>15,372,143.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,048,000.40</b>	<b>-</b>	<b>-</b>	<b>15,372,143.17</b>	<b>(6,750,056.99)</b>	<b>8,622,086.18</b>
<b>Non-Fundable State FTE Enrollments Revenue Control</b>												
40210	-	-	-	-	-	-	-	-	-	-	-	-
40240	520,297.65	2,660.75	-	-	-	-	-	-	-	522,958.40	-	522,958.40
40249	-	-	-	-	-	-	-	-	-	-	-	-
40250	-	-	-	-	-	-	-	-	-	-	-	-
40260	11,000.00	-	-	-	-	-	-	-	-	11,000.00	-	11,000.00
40261	436,929.74	-	-	-	-	-	-	-	-	436,929.74	-	436,929.74
40262	11,124.43	-	-	-	-	-	-	-	-	11,124.43	-	11,124.43
40263	-	-	-	-	-	-	-	-	-	-	-	-
40264	11,361.12	-	-	-	-	-	-	-	-	11,361.12	-	11,361.12
40265	-	-	-	-	-	-	-	-	-	-	-	-
40266	-	-	-	-	-	-	-	-	-	-	-	-
40269	-	-	-	-	-	-	-	-	-	-	-	-
40270	149,641.78	890.00	-	-	-	-	-	-	-	150,531.78	-	150,531.78
40400	383,098.50	-	-	-	-	-	-	-	-	383,098.50	-	383,098.50
40450	-	-	-	-	-	-	-	-	-	-	-	-
40500	150,015.00	-	-	-	-	-	-	-	-	150,015.00	-	150,015.00
40600	14,465.00	-	-	-	-	-	-	-	-	14,465.00	-	14,465.00

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
Summary of Accounts by General Ledger Code, For the Fiscal Year Ending June 30, 2022

GL Code	(1) Current Funds Unrestricted	(2) Current Funds - Restricted	(3) Auxiliary Funds	(4) Loan & Endowment Funds	(5) Scholarship Funds	(6) Agency Funds	(7) Unexpended Plant Funds	(8) Debt Service Funds	(9) Invested in Plant Funds	Total All Funds	GASBA LES (Describe in NOTES)	ADJUSTED Total All Funds
40700	52,230.47	-	-	-	-	-	-	-	-	52,230.47	-	52,230.47
40800	-	-	-	-	789,017.34	-	-	-	-	789,017.34	-	789,017.34
40850	-	1,201,692.12	-	-	-	-	-	-	-	1,201,692.12	-	1,201,692.12
40854	-	85,818.10	-	-	-	-	-	-	-	85,818.10	-	85,818.10
40880	-	-	-	-	-	-	1,453,410.72	-	-	1,453,410.72	-	1,453,410.72
40881	-	-	-	-	-	-	-	-	-	-	-	-
40864	768,566.40	-	-	-	-	-	95,931.62	-	-	95,931.62	-	95,931.62
40900	16,081.67	861,002.53	-	-	-	-	-	-	-	768,566.40	-	768,566.40
40910	-	-	-	-	-	-	-	-	-	877,684.20	-	877,684.20
40920	-	-	-	-	-	-	-	-	-	-	-	-
40930	21,418.95	-	-	-	-	-	-	-	21,418.95	-	-	21,418.95
40940	10,573.00	-	-	-	-	-	-	-	10,573.00	-	-	10,573.00
40950	759,990.00	-	-	-	-	-	-	-	-	759,990.00	-	759,990.00
40960	120.00	-	-	-	-	-	-	-	-	120.00	-	120.00
40970	-	-	-	-	-	-	-	-	-	-	-	-
40990	-	-	-	-	-	-	-	-	-	-	-	-
40991	-	-	-	-	-	-	-	-	-	-	-	-
	3,317,533.71	2,152,063.50	-	-	789,017.34	-	1,549,342.34	-	-	7,807,956.89	-	7,807,956.89
	18,689,676.88	2,152,063.50	-	-	789,017.34	-	1,549,342.34	-	-	23,190,100.06	(6,750,056.99)	16,430,043.07
<b>SUBTOTAL OTHER STUDENT FEES</b>												
<b>TOTAL STUDENT FEES</b>												
<b>SUPPORT FROM LOCAL GOVERNMENT</b>												
41500	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contracts With Cities (Operating)	-	-	-	-	-	-	-	-	-	-	-	-
41520	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contracts With Cities (Non-operating)	-	-	-	-	-	-	-	-	-	-	-	-
41530	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contracts With Cities (Capital Financing)	-	-	-	-	-	-	-	-	-	-	-	-
41610	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contracts With Counties (Operating)	-	-	-	-	-	-	-	-	-	-	-	-
41620	1,445,831.34	5,067,053.10	-	-	-	-	299,455.42	-	-	6,812,339.86	-	6,812,339.86
Grants & Contracts With Counties (Non-operating)	-	-	-	-	-	-	-	-	-	-	-	-
41630	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contracts With Counties (Capital Financing)	-	-	-	-	-	-	-	-	-	-	-	-
41820	-	-	-	-	-	-	-	-	-	-	-	-
County Ad Valorem Tax Revenue (Non-operating)	-	-	-	-	-	-	-	-	-	-	-	-
41830	-	-	-	-	-	-	-	-	-	-	-	-
County Ad Valorem Tax Revenue (Capital Financing)	-	-	-	-	-	-	-	-	-	-	-	-
41900	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Cost Recovered - City & County	-	-	-	-	-	-	-	-	-	-	-	-
41910	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - Local Government (Operating)	-	-	-	-	-	-	-	-	-	-	-	-
41920	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - Local Government (Non-operating)	-	-	-	-	-	-	-	-	-	-	-	-
41930	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - Local Government (Capital Financing)	-	-	-	-	-	-	-	-	-	-	-	-
	1,445,831.34	5,067,053.10	-	-	-	-	299,455.42	-	-	6,812,339.86	-	6,812,339.86
<b>SUB-TOTAL SUPPORT FROM LOCAL GOVERNMENT</b>												
<b>STATE SUPPORT</b>												
42110	22,113,091.00	-	-	-	-	-	-	-	-	22,113,091.00	-	22,113,091.00
Florida College System Program Fund Appropriation	-	-	-	-	-	-	-	-	-	-	-	-
42130	-	-	-	-	-	-	-	-	-	-	-	-
Special Appropriation - Other	-	-	-	-	-	-	-	-	-	-	-	-
42140	-	-	-	-	-	-	-	-	-	-	-	-
Special Appropriation - Workforce Development (disabled)	-	-	-	-	-	-	-	-	-	-	-	-
42150	433,751.00	-	-	-	-	-	-	-	-	433,751.00	-	433,751.00
Performance Based Incentive Funding - FCSFP	-	-	-	-	-	-	-	-	-	-	-	-
42160	-	-	-	-	-	-	-	-	-	-	-	-
Incentive Grants for Expanding Programs	-	-	-	-	-	-	-	-	-	-	-	-
42170	-	-	-	-	-	-	-	-	-	-	-	-
Critical Deferred Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
42180	-	-	-	-	-	-	-	-	-	-	-	-
Gender Equity Funds	-	-	-	-	-	-	-	-	-	-	-	-
42190	-	-	-	-	-	-	-	-	-	-	-	-
License Tag Fees	-	-	-	-	-	-	-	-	-	-	-	-
42210	3,078.00	-	-	-	-	-	-	-	-	3,078.00	-	3,078.00
Public Education Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
42310	-	-	-	-	-	-	-	-	-	-	-	-
Other State Appropriations	-	-	-	-	-	-	-	-	-	-	-	-
42500	-	-	-	-	-	-	202,122.00	-	-	202,122.00	-	202,122.00
Performance Based Incentive Program	-	-	-	-	-	-	-	-	-	-	-	-
42510	177,000.00	-	-	-	-	-	324,684.00	-	-	324,684.00	-	324,684.00
Student Advising System Appropriation	-	-	-	-	-	-	-	-	-	-	-	-
42570	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Enhancement Challenge Grants Appropriations	-	-	-	-	-	-	-	-	-	-	-	-
42580	-	-	-	-	-	-	-	-	-	-	-	-
Distance Learning Grants	-	-	-	-	-	-	-	-	-	-	-	-
42590	3,901,568.00	-	-	-	-	-	-	-	-	3,901,568.00	-	3,901,568.00
Lottery - Community College Program Fund	-	-	-	-	-	-	-	-	-	-	-	-
42610	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology Enhancement Grant	-	-	-	-	-	-	-	-	-	-	-	-
42620	-	-	-	-	-	-	-	-	-	-	-	-
Lottery - Facilities Enhancement Challenge Grant	-	-	-	-	-	-	-	-	-	-	-	-
42630	-	-	-	-	-	-	-	-	-	-	-	-
Lottery - Philip Benjamm Grant	-	-	-	-	-	-	-	-	-	-	-	-
42640	-	-	-	-	-	-	-	-	-	-	-	-
Lottery - Capital Projects from Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
42650	-	-	-	-	-	-	-	-	-	-	-	-
Lottery - Capitalization Incentive Funds	-	-	-	-	-	-	-	-	-	-	-	-
42680	35,000.00	965,788.73	-	-	-	-	-	-	-	1,000,788.73	-	1,000,788.73
Grants & Contracts - State (Operating)	-	-	-	-	-	-	-	-	-	-	-	-
42710	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contracts - State (Non-operating)	-	-	-	-	-	-	-	-	-	-	-	-
42720	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contracts - State (Capital Financing)	-	-	-	-	-	-	-	-	-	-	-	-
42730	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contracts - State Student Aid	-	-	-	-	-	-	-	-	-	-	-	-
42725	-	44,456.78	-	-	2,077,387.76	-	-	-	-	2,121,844.54	-	2,121,844.54
Grants & Contracts - State	-	-	-	-	-	-	-	-	-	-	-	-
42900	103,196.34	-	-	-	-	-	-	-	-	103,196.34	(103,196.34)	-
Indirect Cost Recovered - State	-	-	-	-	-	-	-	-	-	-	-	-
42910	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - State Government (Operating)	-	-	-	-	-	-	-	-	-	-	-	-
42920	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - State Government (Non-operating)	-	-	-	-	-	-	-	-	-	-	-	-
42930	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - State Government (Capital Financing)	-	-	-	-	-	-	-	-	-	-	-	-
	26,766,684.34	1,010,245.51	-	-	2,077,387.76	-	526,806.00	-	-	30,381,123.61	(103,196.34)	30,277,927.27
<b>SUB-TOTAL STATE SUPPORT</b>												
<b>FEDERAL SUPPORT</b>												

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
Summary of Accounts by General Ledger Code, For the Fiscal Year Ending June 30, 2022

GL Code	(1) Current Funds Unrestricted	(2) Current Funds - Restricted	(3) Auxiliary Funds	(4) Loan & Endowment Funds	(5) Scholarship Funds	(6) Agency Funds	(7) Unexpended Plant Funds	(8) Debt Service Funds	(9) Invested in Plant Funds	Total All Funds	GASBAJEs (Describe in NOTES)	ADJUSTED Total All Funds
Grants & Contracts Federal Government (Operating)	-	2,209,963.05	-	-	-	-	96,361.81	-	-	2,306,324.86	-	2,306,324.86
Grants & Contracts Federal Government (Non-operating)	-	6,490,549.70	-	-	-	-	625,639.54	-	-	7,116,189.24	-	7,116,189.24
Grants & Contracts Federal Government - Stimulus (HEERF) - Institutional	-	-	-	-	12,860,262.53	-	-	-	-	12,860,262.53	-	12,860,262.53
Grants & Contracts Federal Government - Stimulus (HEERF) - Student	-	5,688,311.34	-	-	-	-	-	-	-	5,688,311.34	-	5,688,311.34
Grants & Contracts Federal Government (Capital Financing)	-	-	-	-	-	-	-	-	-	-	(1,440,607.11)	-
Indirect Cost Recovered (Federal)	1,440,607.11	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - Federal Government (Operating)	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - Federal Government (Non-operating)	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - Federal Government (Capital Financing)	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL FEDERAL SUPPORT</b>	1,440,607.11	14,388,824.09	-	-	12,860,262.53	-	722,001.35	-	-	29,411,695.08	(1,440,607.11)	27,971,087.97
<b>GIFTS, PRIVATE GRANTS &amp; CONTRACTS</b>												
Cash Contributions	-	6,703.43	-	-	107,239.61	-	146,402.00	-	-	260,345.04	-	260,345.04
Non-cash Contributions	-	-	-	-	-	-	-	-	96,359.00	96,359.00	-	96,359.00
Gifts, Grants & Contracts - Private (Operating)	-	485,048.28	-	-	-	-	-	-	-	485,048.28	-	485,048.28
Gifts, Grants & Contracts - Private (Non Operating)	-	-	-	-	-	-	-	-	-	-	-	-
Gifts, Grants & Contracts - Private (Capital Financing)	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Costs Recovered - Private Sources	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - Private Sources (Operating)	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - Private Sources (Non-operating)	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Grantor - Private Sources (Capital Financing)	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL GIFTS, PRIVATE GRANTS &amp; CONTRACTS</b>	-	491,751.71	-	-	107,239.61	-	146,402.00	-	96,359.00	841,752.32	-	841,752.32
<b>SALES &amp; SERVICES DEPARTMENT</b>												
Bookstore Sales & Commissions	4500	-	-	-	-	-	-	-	-	-	-	-
Food Service Sales & Commissions	45600	1,678.20	7,550.00	-	-	-	-	-	-	9,228.20	#REF!	9,228.20
Food Service Sales & Commissions - Contra	45699	-	-	-	-	-	-	-	-	-	-	-
Housing Fees	46000	-	-	-	-	-	-	-	-	-	-	-
Commissions	46200	-	663,857.87	-	-	-	-	-	-	663,857.87	-	663,857.87
Rental Revenue (Short-Term)	46400	80,392.50	287,374.00	-	-	-	-	-	-	366,466.50	-	366,466.50
Lease Revenue (Long-Term)	46500	283,038.85	-	-	-	-	-	-	-	283,038.85	-	283,038.85
Other Sales & Services	46600	37,350.00	36,175.03	-	-	-	-	-	-	73,525.03	-	73,525.03
Risk Management Consortium Insurance Revenue	46650	-	-	-	-	-	-	-	-	-	-	-
Teachable Sales	46700	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental Sales	46800	134,125.04	17.50	-	-	-	-	-	-	134,142.54	-	134,142.54
Interdepartmental Sales - Bookstore	46801	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental Sales - Catering Food Sales	46802	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental Sales - Miscellaneous	46803	-	-	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL SALES &amp; SERVICES DEPARTMENT</b>	534,906.39	395.70	984,956.90	-	-	-	-	-	-	1,530,258.99	#REF!	#REF!
Endowment Income - Addition to Principal	47100	-	-	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL ENDOWMENT INCOME</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>OTHER REVENUES</b>												
Interest & Dividends	48100	73,410.84	14,112.44	-	1,525.66	-	56,736.45	-	-	167,823.02	-	167,823.02
Gain or Loss on Investments	48200	-	-	-	-	-	-	-	-	-	-	-
Fines & Penalties	48700	310.59	-	-	-	-	-	-	-	310.59	-	310.59
Miscellaneous Revenues	48800	133,141.33	51,251.59	160,900.98	-	-	-	-	-	345,293.90	-	345,293.90
<b>SUB-TOTAL OTHER REVENUES</b>	206,862.76	65,364.03	182,838.61	-	1,525.66	-	56,736.45	-	-	513,427.51	-	513,427.51
<b>NON-REVENUE RECEIPTS</b>												
Mandatory Transfers-In, Current Funds-Unrestricted	49110	-	-	-	-	-	-	-	-	-	-	-
Mandatory Transfers-In, Current Funds-Restricted	49120	-	-	-	-	-	-	-	-	-	-	-
Mandatory Transfers-In, Auxiliary Funds	49130	-	-	-	-	-	-	-	-	-	-	-
Mandatory Transfers-In, Loan, End., Ann. & Life Inc. Funds	49140	-	-	-	-	-	-	-	-	-	-	-
Mandatory Transfers-In, Scholarship Funds	49150	-	-	-	-	-	-	-	-	-	-	-
Mandatory Transfers-In, Unexp. Plant & Renewals/Repl. Funds	49170	-	-	-	-	-	-	-	-	-	-	-
Mandatory Transfers-In, Retirement of Inhabitedness Funds	49180	-	-	-	-	-	-	-	-	-	-	-
Non-mandatory Transfers-In, Current Funds-Unrestricted	49210	-	-	-	-	-	-	-	-	-	-	-
Non-mandatory Transfers-In, Auxiliary Funds	49220	252,158.62	-	-	124,545.14	-	156,563.55	-	-	533,267.31	(158,563.55)	374,703.76
Non-mandatory Transfers-In, Loan, End., Ann. & Life Inc. Funds	49240	-	-	-	-	-	570,381.98	-	-	570,381.98	(947,085.74)	-
Non-mandatory Transfers-In, Scholarship Funds	49250	-	-	-	-	-	-	-	-	-	-	-

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
Summary of Accounts by General Ledger Code, For the Fiscal Year Ending June 30, 2022

GL Code	(1) Current Funds Unrestricted	(2) Current Funds - Restricted	(3) Auxiliary Funds	(4) Loan & Endowment Funds	(5) Scholarship Funds	(6) Agency Funds	(7) Unexpended Plant Funds	(8) Debt Service Funds	(9) Invested in Plant Funds	Total (All Funds)	GASB AIEs (Describe in NOTES)	ADJUSTED Total All Funds
Non-mandatory Transfers-in, Unexp. Plant & Ren/Repl. Funds	-	-	-	-	-	-	-	-	-	-	-	-
Non-mandatory Transfers-in, Retirement of Indebtedness Funds	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Capital Assets & Related Long-term Debt	49280	-	-	-	-	-	-	-	5,602.00	5,602.00	-	5,602.00
Gain/Loss from Sale of Property	49500	-	-	-	-	-	-	-	-	8,300.00	-	8,300.00
Insurance Recovery	49510	-	-	-	-	-	-	-	-	-	-	-
Uninsured Loss Recovery	49520	-	-	-	-	-	-	-	-	-	-	-
Prior Year Corrections	49621	2,129,423.48	175,996.94	-	86,920.88	-	173,865.77	-	-	2,574,768.70	(2,574,768.70)	-
Loan Principal & Interest Cancellation Reimbursement	49700	-	-	-	-	-	-	-	-	-	-	-
Over & Short	49900	0.77	-	-	-	-	-	-	-	0.77	-	0.77
<b>SUB-TOTAL NON-REVENUE RECEIPTS</b>	2,137,724.25	428,155.56	8,561.63	-	211,466.02	-	902,811.30	-	5,602.00	3,694,320.76	(3,680,417.99)	13,902.77
<b>GRAND TOTAL REVENUES</b>	51,222,293.07	23,603,853.20	1,886,457.14	-	16,046,896.92	-	4,203,554.86	-	101,961.00	96,365,016.19	(12,106,420.97)	84,258,595.22
<b>PERSONNEL COSTS</b>												
Salary - Risk Management Consortium	50110	-	-	-	-	-	-	-	-	-	-	-
Executive Management	51000	786,407.49	10,693.18	-	-	-	-	-	-	797,100.67	-	797,100.67
Institutional Management	51100	2,054,270.77	205,849.81	-	-	-	-	-	-	2,260,120.58	-	2,260,120.58
Institutional Management	51200	2,054,091.65	641,146.75	401,553.94	-	-	3,900.11	-	-	2,739,292.45	-	2,739,292.45
Executive, Administrative, Managerial Sabbatical	51400	-	-	-	-	-	-	-	-	-	-	-
Executive, Administrative, Managerial Regular Part-time	51500	-	-	-	-	-	-	-	-	-	-	-
Institutional	52000	7,746,520.50	1,932,572.11	-	-	-	-	-	-	9,679,092.61	-	9,679,092.61
Institutional - Overload/Supplemental	52100	2,057,275.88	58,400.04	-	-	-	-	-	-	2,115,675.92	-	2,115,675.92
Institutional - Substitution	52200	14,938.25	-	-	-	-	-	-	-	14,938.25	-	14,938.25
Institutional - Para-professional / Associate / Assistant	52300	362,498.31	10,845.21	-	-	-	-	-	-	373,343.52	-	373,343.52
Institutional - Sabbatical	52400	-	-	-	-	-	-	-	-	-	-	-
Institutional - Phased Retirement	52500	-	-	-	-	-	-	-	-	-	-	-
Other Professional	53000	3,986,853.55	376,637.59	-	-	-	197,335.54	-	-	4,562,826.68	-	4,562,826.68
Other Professional - Overload/Supplemental	53100	-	-	-	-	-	-	-	-	-	-	-
Other Professional - Substitution	53200	-	-	-	-	-	-	-	-	-	-	-
Other Professional - Para-professional / Associate / Assistant	53300	1,218,466.22	512,076.16	-	-	-	-	-	-	1,730,542.38	-	1,730,542.38
Other Professional - Regular Part-time	53500	25,000.01	-	-	-	-	-	-	-	25,000.01	-	25,000.01
Technical, Clerical, Trade & Service	54000	3,992,791.85	731,311.71	15,113.98	-	-	-	-	-	4,739,217.54	-	4,739,217.54
Technical, Clerical, Trade & Service - Overtime	54100	4,785.52	812.04	-	-	-	-	-	-	5,597.56	-	5,597.56
Technical, Clerical, Trade & Service - Regular Part-time	54500	185,332.82	-	-	-	-	-	-	-	185,332.82	-	185,332.82
OPS - Other Personnel - Executive, Administrative/Managerial	55000	-	-	-	-	-	-	-	-	-	-	-
OPS - Instructional	56000	3,205,696.59	594,350.75	-	-	-	-	-	-	3,800,047.33	-	3,800,047.33
OPS - Instructional Substitutes	56100	-	-	-	-	-	-	-	-	-	-	-
OPS - Other Professional Part-time	56500	-	-	-	-	-	-	-	-	-	-	-
OPS - Technical, Clerical, Trade & Service	57000	5,452.67	1,575.00	-	-	-	-	-	-	7,027.67	-	7,027.67
Student Employment - Institutional Work Study	58000	78,259.34	15,640.04	-	-	-	-	-	-	93,899.38	-	93,899.38
Student Employment - College Work Study Program	56100	-	147,438.77	-	-	-	-	-	-	147,438.77	-	147,438.77
Student Employment - College Work Experience Program	56200	25,708.75	-	-	-	-	-	-	-	25,708.75	-	25,708.75
Student Employment - Student Assistants	56300	-	48,298.50	-	-	-	-	-	-	48,298.50	-	48,298.50
Student Employment - Other Government Sources	56400	-	-	-	-	-	-	-	-	-	-	-
Employee Awards	56500	-	-	-	-	-	-	-	-	-	-	-
Social Security Contributions	59100	1,750,278.58	340,224.53	4,111.99	-	-	15,140.74	-	-	2,109,755.84	-	2,109,755.84
Social Security Alternative - Optional College Contribution	59112	-	-	-	-	-	-	-	-	-	-	-
Retirement Contributions	59200	89,268.21	460,083.53	6,026.02	-	-	21,934.72	-	-	577,312.48	-	577,312.48
Pension Expense	59220	821,369.00	-	-	-	-	-	-	-	821,369.00	-	821,369.00
Accrued Leave Expense (compensated Absences)	59300	56,063.43	15,709.84	(990.88)	-	-	10,927.07	-	-	81,709.46	-	81,709.46
Accrued Severance Pay Expense	59400	490,444.36	22,103.40	-	-	-	-	-	-	512,546.36	-	512,546.36
Other Benefits - Taxable	59500	-	20,632.50	-	-	-	-	-	-	20,632.50	-	20,632.50
Prior Year Corrections	59600	-	-	-	-	-	-	-	-	-	-	-
Health Insurance OPEB Expense	59601	46,977.00	-	-	-	-	-	-	-	46,977.00	-	46,977.00
Life Insurance OPEB Expense	59602	-	-	-	-	-	-	-	-	-	-	-
<b>Insurance Benefits</b>	59700	-	-	-	-	-	-	-	-	-	-	-
Health Insurance Contributions	59701	3,568,433.87	681,714.81	9,619.25	-	-	28,717.77	-	-	4,288,485.70	-	4,288,485.70
Life Insurance Contributions	59702	69,776.77	12,896.20	179.58	-	-	593.80	-	-	83,446.35	-	83,446.35
Dental Insurance Contribution	59703	700.72	-	-	-	-	-	-	-	700.72	-	700.72
Disability Insurance Contribution	59704	34,248.76	6,786.76	93.66	-	-	310.06	-	-	41,439.24	-	41,439.24
Eye Care Insurance Contribution	59705	134.70	-	-	-	-	-	-	-	134.70	-	134.70
Matriculation Benefits & Reimbursement	59800	-	-	-	-	-	-	-	-	-	-	-
Part-time Employee Matriculation Benefits	59810	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL COSTS</b>	33,180,246.16	6,846,799.23	74,307.54	-	-	-	278,656.81	-	-	40,383,212.74	-	40,383,212.74
<b>CURRENT EXPENSE</b>												
Expenses - Risk Management Consortium	60110	-	-	-	-	-	-	-	-	-	-	-
Travel	60500	177,074.25	436,977.88	108,928.00	-	-	-	-	-	722,980.13	-	722,980.13
Freight & Postage	61000	87,234.13	3,080.09	-	-	-	-	-	-	90,314.22	-	90,314.22





STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
Summary of Accounts by General Ledger Code, For the Fiscal Year Ending June 30, 2022

GL Code	(1) Current Funds - Unrestricted	(2) Current Funds - Restricted	(3) Auxiliary Funds	(4) Loan & Endowment Funds	(5) Scholarship Funds	(6) Agency Funds	(7) Unexpended Plant Funds	(8) Debt Service Funds	(9) Invested in Plant Funds	Total All Funds	GASB A/Es (Describe in NOTES)	ADJUSTED Total All Funds
71020	-	-	-	-	-	-	-	-	-	-	-	-
Control Account for 5 Year Capital Asset Class	-	-	-	-	-	-	-	-	-	-	-	-
71030	-	-	-	-	-	-	-	-	-	-	-	-
Control Account for 7 Year Capital Asset Class	-	-	-	-	-	-	-	-	-	-	-	-
71040	-	-	-	-	-	-	-	-	-	-	-	-
Control Account for 10 Year Capital Asset Class	-	-	-	-	-	-	-	-	-	-	-	-
72000	-	-	-	-	-	-	-	-	-	-	-	-
Data Software	-	-	-	-	-	-	-	-	-	-	-	-
73001	-	-	-	-	-	-	-	-	-	-	-	-
Other Licenses	-	-	-	-	-	-	-	-	-	-	-	-
73002	-	-	-	-	-	-	-	-	-	-	-	-
Data Licenses- Perpetual	-	-	-	-	-	-	-	-	-	-	-	-
73050	-	-	-	-	-	-	-	-	-	-	-	-
Artwork/artifact	-	-	-	-	-	-	-	-	-	-	-	-
73100	-	-	-	-	-	-	-	-	-	-	-	-
Lease Payments (Long-Term/Asset => \$5,000)	-	-	-	-	-	-	-	-	-	-	-	-
75000	18,965.06	-	-	-	-	-	1,440,334.23	-	(1,440,334.23)	749,269.75	-	749,269.75
Buildings & Fixed Equipment	-	-	-	-	-	-	730,304.69	-	-	-	-	-
Remod. & Renov./Non Cap. Repair & Maint/Other Struct. & Improv	-	-	-	-	-	-	-	-	-	-	-	-
77000	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Leasehold = > \$25,000/project	-	-	-	-	-	-	881,812.35	-	(881,812.35)	-	-	-
Other Structures & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-
78000	-	-	-	-	-	-	-	-	-	-	-	-
Other Structures & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-
79000	-	-	-	-	-	-	-	-	-	-	-	-
Other Structures & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	285,617.66	1,125,814.02	22,255.06	-	-	-	3,479,553.41	-	(2,957,562.23)	1,965,677.92	-	1,965,677.92
<b>TOTAL ALL EXPENDITURES</b>	45,319,756.46	23,303,090.51	1,430,101.43	-	16,035,239.78	-	4,411,422.60	-	1,387,439.67	91,887,050.45	(12,108,420.97)	79,778,629.48
<b>CHANGE IN FUND BALANCE</b>	5,902,636.61	300,762.69	(243,644.29)	-	11,659.14	-	(207,867.74)	-	(1,285,478.67)	4,477,967.74	\$	4,477,967.74

ACCOUNT TITLE	GL CODE	FUND BALANCE UNRESTRICTED CURRENT	(1) Current Funds - Unrestricted	(2) Current Funds - Restricted	(3) Auxiliary Funds	(4) Loan & Endowment Funds	(5) Scholarship Funds	(6) Agency Funds	(7) Unexpended Plant Funds	(8) Debt Service Funds	(9) Invested in Plant Funds	Total All Funds	GASB A/Es (Describe in NOTES)	ADJUSTED Total All Funds
Reserved for Encumbrance	30100	652,333.05	-	424,118.60	3,201.00	-	-	-	9,361,903.51	-	-	10,441,556.16	-	10,441,556.16
Reserved for Performance Based Incentive Funds	30200	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved for Academic Improvement Trust Funds	30300	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved for Other Required Purposes	30400	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved for Staff & Program Development	30500	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved for Student Activities Funds	30600	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved for Matching Grants	30700	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Board Designated	30900	5,931,607.00	-	-	-	-	-	-	-	-	-	5,931,607.00	-	5,931,607.00
Fund Balance - Grantor	31000	-	-	4,054,359.93	-	-	-	-	-	-	-	4,054,359.93	-	4,054,359.93
Fund Balance - College	31100	13,119,415.20	-	6,910,215.30	-	484,713.20	(11,355.06)	-	8,511,222.75	-	95,918,534.87	124,932,746.26	-	124,932,746.26
Invested in Plant	31200	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RESERVE &amp; UNALLOCATED FUND BALANCES</b>		19,703,355.25	4,478,478.53	6,913,416.30	484,713.20	484,713.20	(11,355.06)	-	17,873,126.26	-	95,918,534.87	145,360,269.35	-	145,360,269.35
Amount Expected to be Financed in Future Yrs (negative number)		(23,820,058.74)	(230,970.69)	(8,205.82)	-	-	-	-	(32,993.60)	-	-	(24,092,228.84)	-	(24,092,228.84)
<b>TOTAL FUND BALANCES</b>		(4,116,703.49)	4,247,507.85	6,905,210.48	484,713.20	484,713.20	(11,355.06)	-	17,840,132.66	-	95,918,534.87	121,268,040.51	-	121,268,040.51

15,060,691.66  
0.00  
0.00  
15,060,691.66  
51,222,293.07  
66,282,984.73  
**28.7419%**

Prior Year 6-30 Fund Balance  
Audit Adjustments  
Other Adjustments  
Adjusted Prior Year Fund Balance  
Grand Total Revenues  
Total Funds Available  
Unencumbered Fund Balance as % of Total Funds Available

(DOES NOT INCLUDE COMPENSATED ABSENCES). AMOUNT SHOULD BE THE SAME FIGURE AS PRIOR YEAR.

State Statutes  
(This calculation has been adjusted to conform to Section 1011.84(3)(e), Florida Statutes by including all technically unencumbered GL codes rather than only 31100.)

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**Summary of Expenditures by Function**  
**Current Fund - Unrestricted (Fund 1)**  
**Fiscal Year 2021 - 2022**

Version:  
2022.v01

FUNCTION	Personnel (GLC 50000s)	Current Expense (GLC 60000s)	Capital Outlay (GLC 70000s)	Total	% Of Total
Instruction	\$ 17,976,925.49	\$ 864,280.93	\$ 79,604.69	\$ 18,920,811.11	42%
Research	\$ -	\$ -	\$ -	\$ -	0%
Public Service	\$ -	\$ -	\$ -	\$ -	0%
Academic Support					
Academic Support-Other	\$ 2,126,224.13	\$ 719,683.47	\$ 6,199.96	\$ 2,852,107.56	6%
Staff/Program Development	\$ -	\$ 54,749.72	\$ -	\$ 54,749.72	0%
Student Support	\$ 3,848,181.89	\$ 230,788.50	\$ 38,061.35	\$ 4,117,031.74	9%
Institutional Support	\$ 7,426,845.88	\$ 4,410,588.72	\$ 152,786.60	\$ 11,990,221.20	26%
Plant Operation & Maintenance	\$ 1,802,068.77	\$ 4,508,216.04	\$ 18,965.06	\$ 6,329,249.87	14%
Student Aid	\$ -	\$ 1,055,585.26	\$ -	\$ 1,055,585.26	2%
Transfers, Contingencies, Etc.	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 33,180,246.16</b>	<b>\$ 11,843,892.64</b>	<b>\$ 295,617.66</b>	<b>\$ 45,319,756.46</b>	<b>100%</b>

Check: Accounts by GL Total (Fund 1) **\$ 33,180,246.16** **\$ 11,843,892.64** **\$ 295,617.66**

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**Report of Student Activities and Service Fees**  
**Revenues and Expenditures**  
**Fiscal Year 2021 - 2022**

Version: 2022.v01

<b>BEGINNING BALANCE</b>	\$	1,493,691.27
<b>FEES COLLECTED (GL 40850)</b>	\$	1,201,692.12
<b>FEES COLLECTED (GL 40854 - Baccalaureate)</b>	\$	85,818.10
<b>OTHER REVENUES (See Note Below)</b>	\$	177,470.81
<b>TOTAL</b>	\$	1,464,981.03
<b>EXPENDITURES BY TYPE</b>		
5.1000 Social & Cultural Development	\$	93,103.17
5.2000 Organized Athletics	\$	741,076.19
5.3000 Counseling & Advisement	\$	360,474.02
5.4000 Placement Services	\$	3,340.00
5.5000 Financial Aid Administration	\$	-
5.6000 Student Records and Admissions	\$	-
5.7000 Health Services	\$	-
5.8100 Services for Special Students	\$	-
5.9000 Student Service Administration	\$	216,780.90
<b>OTHER (See note below)</b>	\$	(2,889.21)
<b>TOTAL EXPENDITURES</b>	\$	1,411,885.07
<b>ENDING BALANCE</b>	\$	1,546,787.23

**Note: Other Revenues Include -**

Interest: \$1,473.87; HEERF lost revenue recovery \$175,996.94

**Note: Other Expenditures Include -**

Bad debt expense: \$8,995.88; Accrued leave adjustment: (\$11,845.09)

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**Report of Capital Improvement Fees**  
**(Fees Collected Under Section 1009.23(11), F.S.)**  
**Fiscal Year 2021 - 2022**

	Capital Improvement Fees	Interest and Other Revenue Sources	Version:	Combined Total
<b>BEGINNING FUND BALANCE AS OF 07-01-2021</b>	\$ 4,108,405.58	\$ 376,065.77	2022.v01	\$ 4,484,471.35
<b>REVENUES</b>				
<b>Capital Improvement Fees</b>				
CIF - A & P, PSV, EPI, College Prep (GL 40860)	\$ 1,453,410.72	\$ -		\$ 1,453,410.72
CIF - PSAV (GL 40861)	\$ -	\$ -		\$ -
CIF - Baccalaureate (GL 40864)	\$ 95,931.62	\$ -		\$ 95,931.62
Total Capital Improvement Fees Received	\$ 1,549,342.34	\$ -		\$ 1,549,342.34
Interest Received	\$ -	\$ 16,718.46		\$ 16,718.46
<b>Other Receipts (Please explain below)</b>	XXXXX	\$ 173,865.77		\$ 173,865.77
<b>Total Revenues</b>	<b>\$ 1,549,342.34</b>	<b>\$ 190,584.23</b>		<b>\$ 1,739,926.57</b>
<b>EXPENDITURES</b>				
1. New Construction	\$ 119,539.42	\$ -		\$ 119,539.42
2. Remodeling	\$ 86,009.95	\$ -		\$ 86,009.95
3. Renovation	\$ 270,638.74	\$ -		\$ 270,638.74
4. Equipment	\$ 139,704.04	\$ -		\$ 139,704.04
5. Maintenance	\$ 437,182.87	\$ -		\$ 437,182.87
6. Technology	\$ 428,340.74	\$ -		\$ 428,340.74
<b>7. Other (Please explain below)</b>	\$ -	\$ 10,435.43		\$ 10,435.43
<b>Total Expenditures</b>	<b>\$ 1,481,415.76</b>	<b>\$ 10,435.43</b>		<b>\$ 1,491,851.19</b>
<b>Bond Payments</b>	\$ -	\$ -		\$ -
<b>ENDING FUND BALANCE AS OF 06-30-22</b>	<b>\$ 4,176,332.16</b>	<b>\$ 556,214.57</b>		<b>\$ 4,732,546.73</b>

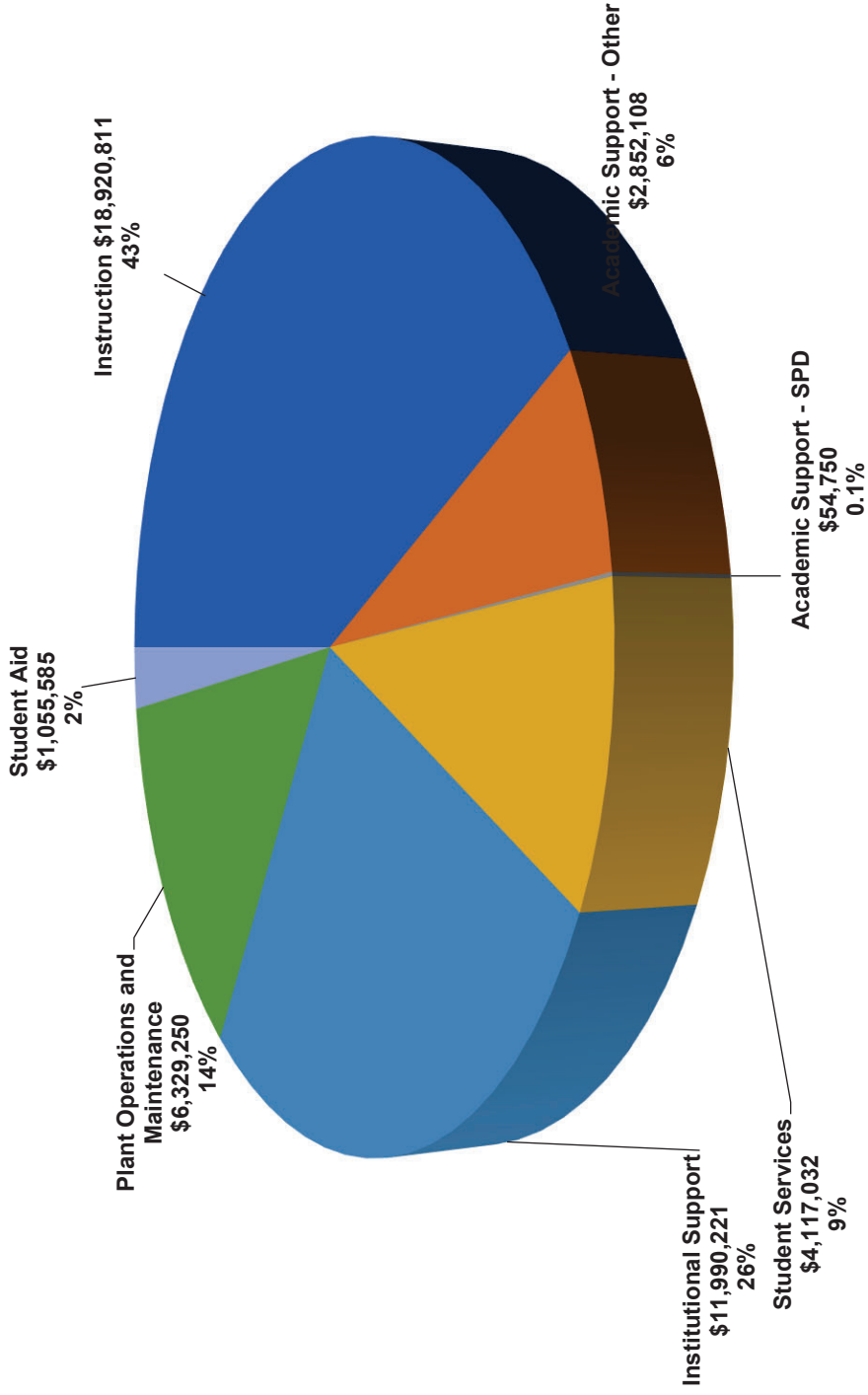
Note: Section 1009.23(11), F.S., establishes a separate fee for capital improvements, technology enhancements, or equipping student buildings. It provides that the fees collected must be deposited in a separate account. Fees collected for capital projects may be expended only to construct and equip, maintain, improve, or enhance the educational facilities of the college. Capital projects funded through the use of the Capital Improvement Fee shall meet the survey and construction requirements of Chapter 1013, Florida Statutes.

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**Schedule of Federal Financial Awards for the Fiscal Year Ended June 30, 2022**

OLO	FEIN	Assistance Listing Number	ARRA	COVID-19	ARP	Federal Awarding Agency	Assistance Listing Program Title	R&D	Loans & Loan Guarantee	Pass-Through Grantor	Award Number	Total Expenditures	Agency Identifier
051500	596031182	84.268	N	N	N	U. S. Department of Education	Federal Direct Student Loans	N	Y	Stafford Loans	P268K221268	4,436,271	615057/615058-615000
051500	596031182	84.268	N	N	N	U. S. Department of Education	Federal Direct Student Loans	N	Y	Stafford Loans	P268K211268	172,869	615052/615053-615000
051500	596031182	84.282	N	N	N	U. S. Department of Education	Charter Schools	N	N	Sarasota County Schools CHARTER SCHOOL PROGRAM GRANT)	580-2987B-9C102	57,488	211102-230001
051500	596031182	47.076	N	N	N	National Science Foundation	Education and Human Resources	Y	N	Mote Marine Laboratory and Aquarium	1922351	13,416	211108-111064
051500	596031182	84.425E	N	Y	Y	U. S. Department of Education	Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	N	N	CARES / HEERF	P425E201280	5,686,900	211107-810021
051500	596031182	84.425F	N	Y	Y	U. S. Department of Education	HEERF Institutional Portion	N	N	CARES / HEERF	P425F200882	7,044,861	211109/71100X-600001
051500	596031182	84.425M	N	Y	Y	U. S. Department of Education	HEERF Strengthening Institutions Program (SIP)	N	N	CARES / HEERF	P425M20062	105,789	211110-600002
051500	596031182	84.425C	N	Y	N	U. S. Department of Education	Governor's Emergency Education Relief (GEER) Fund	N	N	Manatee County School District	4930504731	84,302	211111-230000
051500	596031182	84.425C	N	Y	N	U. S. Department of Education	Governor's Emergency Education Relief (GEER) Fund	N	N	Florida Department of Education	412-1230A-1CR01	790,798	211115-142000/460227
051500	596031182	84.042	N	N	N	U. S. Department of Education	TRIO Student Support Services	N	N	TRIO	P042A201666	302,830	211113-230001
051500	596031182	84.425D	N	Y	N	U. S. Department of Education	Elementary and Secondary School Emergency Relief (ESSER) Fund	N	N	Sarasota County Schools	6560	9,134	211113-230001
051500	596031182	84.033	N	N	N	U. S. Department of Education	Federal Work-Study Program	N	N	Federal WorkStudy 2021-22	P033A210903	138,100	211118-802022
051500	596031182	84.048	N	N	N	U. S. Department of Education	Career and Technical Education -- Basic Grants to States	N	N	Florida Department of Education (PERKINS)	412-1612B-2CP01	415,382	211119-460226
051500	596031182	84.425D	N	Y	N	U. S. Department of Education	Elementary and Secondary School Emergency Relief (ESSER) Fund	N	N	Sarasota County Schools	6563	23,389	211120-230000
051500	596031182	84.335	N	N	N	U. S. Department of Education	Child Care Access Means Parents in School	N	N	CCAMPIS	P335A210081	16,399	211121-117231
051500	596031182	84.425D	N	Y	N	U. S. Department of Education	Elementary and Secondary School Emergency Relief (ESSER) Fund	N	N	Manatee County School District	4930504373	8,406	211122-230000
051500	596031182	84.425D	N	Y	N	U. S. Department of Education	Elementary and Secondary School Emergency Relief (ESSER) Fund	N	N	Manatee County School District	4957104375	6,123	211125-230000
051500	596031182	84.031	N	N	N	U. S. Department of Education	Higher Education Institutional Aid	Y	N	Title III	P031A160231	301,933	211101/711001-530316
051500	596031182	84.033	N	N	N	U. S. Department of Education	Federal Work-Study Program	N	N	Federal WorkStudy 2020-21	P033A200903	15,915	211105-802021
051500	596031182	84.048	N	N	N	U. S. Department of Education	Career and Technical Education -- Basic Grants to States	N	N	Florida Department of Education (PERKINS)	412-1611B-2CP01	49,983	211114-460226
051500	596031182	47.076	N	N	N	National Science Foundation	Education and Human Resources	Y	N	St. Petersburg College	2007989	64,993	211117-111063
051500	596031182	84.063	N	N	N	U. S. Department of Education	Federal Pell Grant Program	N	N	Pell 2019-20	P063P19268	20	511021-510000
051500	596031182	84.063	N	N	N	U. S. Department of Education	Federal Pell Grant Program	N	N	Pell 2020-21	P063P201268	755,287	511022-510000
051500	596031182	84.063	N	N	N	U. S. Department of Education	Federal Pell Grant Program	N	N	Pell 2021-22	P063P211268	11,758,214	511023-510000
051500	596031182	84.007	N	N	N	U. S. Department of Education	Federal Supplemental Educational Opportunity Grants	N	N	SEOG 21-22	P007A21903	349,741	511523-510000

# APPENDIX B STATE EXHIBITS AND SCHEDULES

State College of Florida  
Expenditures By Organizational Category - Unrestricted  
2021-22



STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
EDUCATIONAL AND GENERAL EXPENDITURES BY ORGANIZATIONAL UNIT  
CURRENT UNRESTRICTED AND CURRENT RESTRICTED FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

Instruction		Personnel Costs		Current Expenses		Capital Outlay		Total
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
111041	Science - Bradenton	\$ 1,883,664.79	\$ -	\$ 58,837.68	\$ -	\$ -	\$ -	1,942,502.47
111042	Science - Venice	472,043.58	-	18,420.73	-	-	-	490,464.31
111048	Science - LWR	87,103.44	-	13,518.25	-	-	-	100,621.69
111050	Bio-Technology AS	2,648.81	-	9,290.92	-	-	-	11,939.73
111051	Biotech Alliance(GASBE)	-	-	463.10	-	-	-	463.10
111063	NSF-B2B Grant	-	59,397.12	-	5,595.46	-	-	64,992.58
111064	NSF-Mote Grant	-	13,416.40	-	-	-	-	13,416.40
112101	Art, Design and Humanities - Bradenton	1,024,642.85	-	24,279.62	-	-	-	1,048,922.47
112102	Art, Design and Humanities - Venice	217,161.66	-	3,037.95	-	-	-	220,199.61
112103	Graphic Design Technology	160,546.51	-	4,171.10	-	-	-	164,717.61
112104	Music	550,763.67	-	31,235.25	-	-	-	581,998.92
112105	Drama	212,200.06	-	22,339.84	-	-	-	234,539.90
112106	Digital Cinema AS	169,398.27	-	7,753.22	-	-	-	177,151.49
112210	Digital Photo AS	2,400.00	-	6,197.97	-	4,881.52	-	13,479.49
112211	Two Dimensional Studio Art	-	-	12,776.13	-	-	-	12,776.13
112212	Three Dimensional Studio Art	-	-	6,685.76	-	-	-	6,685.76
113111	Language and Literature - Bradenton	2,052,715.08	-	5,613.99	-	-	-	2,058,329.07
113112	Language and Literature - Venice	460,558.22	-	2,781.39	-	-	-	463,339.61
114081	Health and Physical Education - Bradenton	42,769.54	-	4,125.62	-	-	-	46,895.16
114082	Health and Physical Education - Venice	1,877.05	-	841.57	-	-	-	2,718.62
114083	Education Programs(EPI)	199,853.38	-	1,640.41	-	-	-	201,493.79
114110	Early Childhood Education AS	120,427.30	-	76.50	-	-	-	120,503.80
116171	Mathematics - Bradenton	1,601,996.07	-	5,692.51	-	-	-	1,607,688.58
116172	Mathematics - Venice	330,748.46	-	1,715.51	-	-	-	332,463.97
117221	Social and Behavioral Sciences - Bradenton	1,037,354.92	-	3,993.47	-	-	-	1,041,348.39
117222	Social and Behavioral Sciences - Venice	209,485.52	-	415.48	-	-	-	209,901.00
117223	Criminal Justice AAS	143,652.53	-	420.85	-	-	-	144,073.38
117224	Paralegal/Legal Assistant AS	110,470.24	-	1,200.05	-	-	-	111,670.29
117225	Fire Science Technology AS	3,855.87	-	373.34	-	-	-	4,229.21
117230	Model UN	-	-	-	-	-	-	-
117231	CCAMPIS Grant	-	16,399.11	-	-	-	-	-
123011	Nursing - Bradenton	1,739,662.07	-	71,991.54	-	45,430.80	-	1,857,084.41
123012	Nursing - Venice	-	-	-	-	-	-	-
123013	Radiology	423,264.21	-	24,060.78	-	-	-	447,324.99
123015	Occupational Therapy	291,682.57	-	17,400.11	-	4,198.99	-	313,281.67
123016	Physical Therapy	284,301.84	-	16,535.85	-	1,348.00	-	302,185.69
123017	Dental Hygiene	359,982.92	-	12,348.14	-	-	-	372,331.06
123018	Dental Hygiene Clinic	-	-	23,443.47	-	6,527.78	-	29,971.25
123019	Nursing - Lakewood Ranch	-	-	91,755.82	-	-	-	91,755.82
123023	Health Services Management A.S.	15,341.32	-	-	-	-	-	15,341.32
123022	Nursing Center of Excellence	560,956.51	-	35,496.00	-	-	-	596,452.51
123025	Evening / Weekend Nursing	-	2,733.21	-	-	-	-	2,733.21
123213	Nursing Center of Excellence	-	61,443.09	-	-	-	-	61,443.09
123219	Venice Hospital Dept Chair	-	127,608.07	-	-	-	-	127,608.07
123260	Endowed Faci/Staff-Hlth Svcs	-	1,739.03	-	1,999.77	-	-	3,738.80
125011	AHEC	-	-	-	-	-	1,471.99	1,471.99
125012	Business Administration AA - Bradenton	422,600.55	-	293.09	-	-	-	422,893.64
125015	Business Administration AA - Venice	153,824.39	-	315.49	-	-	-	154,139.88
125016	Business Administration AA - Venice	564,362.89	-	11,447.85	-	-	-	575,810.74
125016	Computer and Engineering Technology AS - Bradenton	86,249.96	-	8,403.73	-	-	-	94,653.69
125017	Engineering Technology AS - Venice	456.53	-	6,315.68	-	-	-	6,772.21





STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
EDUCATIONAL AND GENERAL EXPENDITURES BY ORGANIZATIONAL UNIT  
CURRENT UNRESTRICTED AND CURRENT RESTRICTED FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

	Personnel Costs		Current Expenses		Capital Outlay		Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
101	-	-	-	-	-	-	30.00
200	-	-	30.00	-	-	-	-
201	-	-	-	-	-	-	1,735.33
212	-	-	1,735.33	-	-	-	33,368.30
213	-	-	33,368.30	-	-	-	10,707.22
214	-	-	10,707.22	-	-	-	776.00
470201	-	-	776.00	-	-	-	-
470101	-	-	-	-	-	-	-
480101	-	-	-	-	-	-	-
480201	-	-	-	-	-	-	-
480304	-	-	39,318.49	-	-	-	39,318.49
480305	-	-	15,431.23	-	-	-	15,431.23
	<b>992,361.22</b>	<b>255,954.19</b>	<b>399,176.62</b>	<b>120,406.91</b>	<b>1,200.00</b>	<b>157,871.40</b>	<b>1,926,970.34</b>
<b>Total Academic Support - Other</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Student Services</b>							
200000	-	(11,845.09)	-	8,746.32	-	-	(3,098.77)
510101	-	2,368.17	-	1,014.06	-	-	3,382.23
510102	-	2,336.92	-	4,757.99	-	-	7,094.91
510103	-	2,368.71	-	3,816.77	-	-	6,185.48
510106	-	-	-	-	-	-	-
510108	-	-	-	26,507.51	-	-	26,507.51
510110	-	-	-	91.17	-	-	91.17
510111	-	-	-	18,164.88	-	-	18,164.88
510113	-	-	-	11,195.75	-	-	11,195.75
510115	-	-	-	350.00	-	-	350.00
510120	-	-	-	29.79	-	-	29.79
510128	-	-	-	2,536.00	-	-	2,536.00
510131	-	2,352.68	-	1,455.60	-	-	4,265.00
510133	-	20,285.80	-	-	-	-	20,285.80
510135	-	-	-	665.53	-	-	665.53
510136	-	-	-	-	-	-	-
510138	-	-	-	750.40	-	-	750.40
510142	-	-	-	747.95	-	-	747.95
510145	-	-	-	851.49	-	-	851.49
510148	-	-	-	2,065.69	-	-	2,065.69
510149	-	-	-	-	-	-	-
510152	-	193,900.99	-	17,879.91	-	-	211,780.90
510155	-	3,340.00	-	-	-	-	3,340.00
510159	-	-	-	1,018.00	-	-	1,018.00
510160	-	-	-	5,706.86	-	-	5,706.86
510165	-	2,360.81	-	5,000.00	-	-	5,000.00
510170	-	-	-	-	-	-	-
510171	-	-	-	324.24	-	-	324.24
510176	-	2,553.69	-	-	-	-	2,553.69
510179	-	-	-	-	-	-	-
510180	-	-	-	-	-	-	-
510191	-	-	-	250.00	-	-	250.00
510196	-	-	-	72.49	-	-	72.49
510197	-	-	-	-	-	-	-
510198	-	-	-	14,680.10	-	-	14,680.10
510208	-	-	-	-	-	-	-
510209	-	-	-	2,534.15	-	-	2,534.15

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
EDUCATIONAL AND GENERAL EXPENDITURES BY ORGANIZATIONAL UNIT  
CURRENT UNRESTRICTED AND CURRENT RESTRICTED FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

	Personnel Costs		Current Expenses		Capital Outlay		Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
510219 Model UN	-	-	-	-	-	-	-
510222 Veterans' Exchange VX VC	-	-	-	34.99	-	-	34.99
510227 S.P.A.C.E. - Bradenton	-	-	-	-	-	-	-
510230 SEM Goals	-	-	-	-	-	-	-
510231 The Literary Guild	-	-	-	250.00	-	-	250.00
510235 Museum Club	-	-	-	-	-	-	-
510237 BASBE Club - BC	-	-	-	-	-	-	-
510241 SGA Officers	-	12,686.01	-	-	-	-	12,686.01
510242 Peer Advisors Bradenton	-	12,773.00	-	-	-	-	12,773.00
510243 LEX Honor Society BC	-	-	-	-	-	-	-
510244 Counseling services	-	-	-	85,697.53	-	-	85,697.53
510245 Nerd Culture	-	-	-	149.53	-	-	149.53
510246 Red Cross BC	-	-	-	-	-	-	-
510249 Disability Resource Center SABR	-	-	-	13,994.63	-	-	13,994.63
510254 SABR Theater Prod/Stud Tickets	-	-	-	2,350.00	-	-	2,350.00
510260 Sigma Kappa Delta (VC)	-	-	-	1,935.05	-	-	1,935.05
510261 STEM Club (VC)	-	-	-	15.58	-	-	15.58
510262 Xenos VC	-	-	-	39.46	-	-	39.46
510263 Cheer Club	-	-	-	-	-	-	-
510265 Food Forest Club	-	-	-	343.07	-	-	343.07
510267 Clay Club	-	-	-	20.00	-	-	20.00
510268 Entrepreneurship Club	-	-	-	919.98	-	-	919.98
510501 Intramurals	-	-	-	-	-	-	-
521001 Student Activity Organized Athletics	-	229,003.75	-	-	-	-	229,003.75
521002 Manatee Boosters	-	-	-	92,396.50	-	-	92,396.50
521003 Student Athletic Insurance	-	-	-	10,242.68	-	-	10,242.68
521004 Drug Free Sports	-	-	-	51,769.00	-	-	51,769.00
521005 Student Services - Special Projects	79,648.24	-	-	4,940.00	-	-	84,588.24
521101 Men's Baseball Boosters	-	-	-	39,071.13	-	-	39,071.13
521102 Men's Baseball Student Activity	-	36,099.97	-	44,309.32	-	-	80,409.29
<b>Student Services (cont.)</b>							
521151 Women's Softball Boosters	-	-	-	-	-	-	-
521152 Women's Softball Student Activity	-	45,251.91	-	-	-	-	45,251.91
521201 Men's Basketball Boosters	-	7,999.50	-	38,057.58	-	-	46,057.08
521202 Men's Basketball Student Activity	-	38,498.24	-	11,805.08	-	-	50,303.32
521501 Women's Tennis Boosters	-	5,836.50	-	33,560.37	-	-	39,396.87
521502 Women's Tennis Student Activity	-	25,262.53	-	10,537.34	-	-	35,800.87
521751 Women's Volleyball Boosters	-	6,796.50	-	14,610.90	-	-	21,407.40
521752 Women's Volleyball Student Activity	-	34,267.48	-	29,888.52	-	-	64,156.00
530101 Student Development - Bradenton	487,167.09	-	23,654.84	-	20,704.66	-	531,526.59
530102 Student Development - Venice	149,247.79	-	2,724.27	-	-	-	151,972.06
530106 Student Transition & Support Svcs	99,339.24	-	4,412.34	-	-	-	103,751.58
530201 Testing - Bradenton	98,882.09	-	5,826.11	-	1,744.48	-	106,452.68
530202 Testing - Venice	34,511.37	-	162.07	-	-	-	34,673.44
530312 Gator Engineering	-	41,669.37	-	-	-	-	41,669.37
530313 Title 3 PAPSS	-	49.65	-	-	-	-	49.65
530314 Gator Engineering at SCF 17-18	-	780.98	-	-	-	-	780.98
530315 Baranick Grant - Fdn	-	31,989.90	-	-	-	-	31,989.90
530316 Title 3 Grant	-	46,051.43	-	159,520.30	-	-	205,571.73
530317 Title 3 - College Match	1,968.34	-	-	-	-	-	1,968.34
530318 TRIO-SSS Grant 2020-21	-	154,958.56	-	57,634.33	-	-	212,592.89

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
EDUCATIONAL AND GENERAL EXPENDITURES BY ORGANIZATIONAL UNIT  
CURRENT UNRESTRICTED AND CURRENT RESTRICTED FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

	Personnel Costs		Current Expenses		Capital Outlay		Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
541001 Career Resources Center	62,780.06	-	163.72	-	-	-	62,943.78
541002 SCF Student Help	-	-	-	-	-	-	-
541003 Student Employment Svcs	53,427.00	-	4,312.17	-	-	-	57,739.17
550101 Financial Aid Bradenton	666,877.45	-	31,081.22	-	2,018.27	-	699,976.94
550102 Financial Aid Venice	107,254.71	-	-	-	-	-	107,254.71
550104 Veteran's Services	1,340.11	-	584.98	-	-	-	1,925.09
550106 VA Reporting fee	-	5,632.00	-	-	-	-	5,632.00
560101 Student Services - Bradenton	596,824.22	-	43,031.91	-	-	-	639,856.13
560102 Student Services - Venice	-	-	-	-	-	-	-
560103 Dual Enrollment	72,349.83	-	3,741.03	-	-	-	76,090.86
560104 Call Center	198,735.25	-	232.95	-	-	-	198,968.20
560105 Recruitment & Orientation	-	-	8,317.80	-	-	-	8,317.80
580001 Disabilities Resource Center	246,761.42	-	22,451.71	-	4,904.05	-	274,117.18
580003 Summer Bridge Program - Bradenton	18,547.46	-	1,159.78	-	-	-	19,707.24
580101 Admissions	730,999.56	-	72,281.60	-	8,689.89	-	811,971.05
582104 CROP Grant	-	46,901.68	-	5,836.25	-	-	52,737.93
582105 CROP Grant College Match	70,101.12	-	6,444.78	-	-	-	76,545.90
580120 CROP Grant 2014-15	-	-	-	9.88	-	-	9.88
590001 Student Solution Center	71,419.54	-	205.22	-	-	-	71,624.76
Various Student Aid - Other Exp	-	-	-	57,473.63	-	-	57,473.63
<b>Total Student Services</b>	<b>\$ 3,848,181.89</b>	<b>\$ 1,002,531.64</b>	<b>\$ 230,788.50</b>	<b>\$ 963,184.71</b>	<b>\$ 38,061.35</b>	<b>\$ 17,086.76</b>	<b>\$ 6,099,834.85</b>

	Personnel Costs		Current Expenses		Capital Outlay		Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
611101 Board of Trustees	-	-	3,760.85	-	-	-	3,760.85
611201 President	532,744.76	-	26,088.94	-	-	-	558,833.70
611202 President's Discretionary - Auxiliary	-	-	7,392.01	-	-	-	7,392.01
611220 Institutional Compliance	106,494.14	-	7,045.90	-	-	-	113,540.04
611224 MLK 2015 Diversity Committee	-	-	-	-	-	-	-
611227 MLK Day Grant	-	-	-	-	-	-	-
611401 Vice President of Academic Affairs	288,003.24	-	11,944.32	-	-	-	299,947.56
611402 Vice President of Business and Administrative Services	287,186.30	-	3,670.19	-	-	-	290,856.49
611403 Dean for Inst'l Effectiveness	228,817.31	-	41,856.78	-	-	-	270,674.09
611501 Dean, Venice Campus	267,345.99	-	2,836.36	-	-	-	270,182.35
611502 Vice President Strategic Enrollment	188,218.56	-	2,523.69	-	-	-	190,742.25
611505 Dean, Bradenton Campus	166,224.76	-	2,548.60	-	-	-	168,773.36
611506 Dean, Student Services	76,352.05	-	15,099.84	-	-	-	91,451.89
611507 Student Ombudsman	1,823.35	-	2,277.89	-	-	-	4,101.24
611508 Assistant Dean - Business	1,819.36	-	109.47	-	-	-	1,928.83
611509 Assistant Dean-Human, Arts Letters	1,957.79	-	1,369.77	-	-	-	3,327.56
611510 Assistant Dean-Social Sci & Comm Sv	1,800.28	-	4,038.40	-	-	-	5,838.68
611511 Assistant Dean - STEM	-	-	3,361.74	-	-	-	3,361.74
611601 Affirmative Action/Equity Officer	-	-	973.97	-	-	-	973.97
611701 Internal Auditing	-	-	-	-	-	-	-
612101 Institutional Reporting	248,156.89	-	895.72	-	-	-	249,052.61
612102 SACS/Quality Enhancement Plan	-	-	1,471.69	-	-	-	1,471.69
612103 Quality Enhancement Plan (QEP)	-	-	-	-	-	-	-
612104 Institutional Effectiveness	1,726.39	-	11,804.35	-	-	-	13,530.74
612106 Institutional Research	167,927.71	-	2,428.36	-	-	-	170,356.07
612107 Strategic Enrollment Initiatives	-	-	49,306.75	-	-	-	49,306.75
612108 Service Excellence Initiative	-	-	-	-	-	-	-

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
EDUCATIONAL AND GENERAL EXPENDITURES BY ORGANIZATIONAL UNIT  
CURRENT UNRESTRICTED AND CURRENT RESTRICTED FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

	Personnel Costs		Current Expenses		Capital Outlay		Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
613001	273,043.38	-	100,163.30	-	-	-	373,206.68
614101	3,222.18	-	426.85	-	-	-	3,649.03
614201	-	-	-	-	-	-	-
622001	628,000.81	-	244,381.12	-	-	-	872,381.93
622301	262,223.12	-	8,917.25	-	-	-	271,140.37
622302	86,956.94	-	4,600.11	-	-	-	91,557.05
631010	2,322,602.41	-	1,058,836.74	-	3,495.98	-	3,384,935.13
<b>Institutional Support (cont.)</b>							
631017	\$ -	\$ -	\$ 80,541.66	-	\$ -	-	80,541.66
631022	-	-	23,812.96	-	53,327.23	-	77,140.19
632001	600,650.87	-	168,664.67	-	-	-	769,315.54
632002	-	-	6,847.60	-	-	-	6,847.60
632003	-	-	-	-	-	-	-
632004	-	-	-	-	-	-	-
632005	-	-	-	-	-	-	-
632201	-	-	-	-	-	-	-
633011	152,477.84	-	5,657.93	1,375.46	-	-	1,375.46
633021	90,199.24	-	706.74	-	1,666.24	-	159,802.01
633031	-	-	61,476.01	-	-	-	90,905.98
633032	127,168.26	-	64,414.00	-	-	-	61,476.01
633033	-	-	9,108.82	-	4,095.00	-	195,677.26
633041	-	-	3,929.70	-	-	-	9,108.82
633061	34,586.49	-	87,802.86	-	-	-	3,929.70
633071	-	-	238,545.32	-	-	-	122,389.35
633091	-	-	32,987.21	-	-	-	238,545.32
633092	-	-	7,183.39	-	89,162.15	-	122,149.36
634101	-	-	1,192.09	-	-	-	7,183.39
634201	-	-	56,597.46	-	-	-	1,192.09
634301	-	-	9,678.33	-	-	-	56,597.46
634302	-	-	1,127,805.99	-	-	-	9,678.33
634350	-	-	164.00	-	1,040.00	-	1,127,805.99
634401	-	-	78,546.84	-	-	-	1,040.00
672001	669,665.95	-	478,825.84	-	-	-	78,546.84
510800	-	-	-	128,957.50	-	18,422.50	1,148,491.79
672002	-	-	-	-	-	-	147,380.00
672003	-	-	133,750.00	-	-	-	-
672004	-	-	7,930.00	-	-	-	133,750.00
672010	-	-	58,108.12	-	-	-	7,930.00
673001	143,226.88	-	62.95	-	-	-	58,108.12
673002	502,422.12	-	5,683.53	-	-	-	-
673101	-	233,403.23	-	-	-	-	143,289.83
600001	-	688,621.98	-	30,262.42	-	-	508,105.65
600002	-	-	-	1,127,052.68	-	-	283,665.65
150	687,334.07	-	-	50,116.05	-	736,047.30	2,551,721.96
151	1,864.44	-	-	-	-	4,257.00	54,373.05
157	-	-	95,137.04	-	-	-	687,334.07
1	(1,725,398.00)	-	1,001,965.16	-	-	-	1,864.44
<b>Total Institutional Support</b>					<b>152,786.60</b>	<b>759,726.80</b>	<b>16,065,405.78</b>
					<b>\$ 7,426,845.88</b>	<b>922,025.21</b>	<b>\$ 1,337,764.11</b>

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
EDUCATIONAL AND GENERAL EXPENDITURES BY ORGANIZATIONAL UNIT  
CURRENT UNRESTRICTED AND CURRENT RESTRICTED FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

	Personnel Costs		Current Expenses		Capital Outlay		Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
<b>Physical Plant</b>							
700001 Supervision and Planning - Bradenton	\$ 358,871.97	-	\$ 17,703.75	-	-	-	376,575.72
700002 Supervision and Planning - Venice	53,319.84	-	433.15	-	-	-	53,752.99
701001 Building Maintenance - Bradenton	462,636.10	-	667,794.01	-	18,965.06	-	1,169,395.17
701002 Building Maintenance - Venice	120,050.96	-	111,347.62	-	-	-	231,398.58
701003 Building Maintenance - Lakewood Ranch	47,217.67	-	86,350.57	-	-	-	133,568.24
702001 Grounds Maintenance - Bradenton	192,455.13	-	388,147.65	-	-	-	580,602.78
702002 Grounds Maintenance - Venice	121,991.48	-	18,919.26	-	-	-	140,910.74
702005 Grounds Maintenance - Lakewood Ranch	-	-	10,953.92	-	-	-	10,953.92
702004 Grounds/Lighting	-	-	-	-	-	-	-
703001 Custodial Services - Bradenton	-	-	763,111.21	-	-	-	763,111.21
703002 Custodial Services - Venice	-	-	189,808.17	-	-	-	189,808.17
703003 Custodial Services - Lakewood Ranch	-	-	96,320.24	-	-	-	96,320.24
704001 Utilities - Bradenton	-	-	1,090,838.33	-	-	-	1,090,838.33
704002 Utilities - Venice	-	-	241,027.33	-	-	-	241,027.33
704003 Utilities - Lakewood Ranch	-	-	154,004.90	-	-	-	154,004.90
704501 Energy Management	-	-	14,618.92	-	-	-	14,618.92
706001 Equipment Maintenance and Repair - Bradenton	51,058.26	-	112.99	-	-	-	51,171.25
706002 Equipment Maintenance and Repair - Venice	-	-	3,043.34	-	-	-	3,043.34
720001 Campus Security - Bradenton	293,121.45	-	435,878.09	-	-	-	728,999.54
720002 Campus Security - Venice	101,345.91	-	105,019.58	-	-	-	206,365.49
720004 Campus Security - LWR(CIT)	-	-	76,624.66	-	-	-	76,624.66
720101 FEMA Grant	-	-	-	-	-	-	-
720100 Disaster Recovery	-	-	16,158.35	-	-	-	16,158.35
<b>Total Physical Plant</b>	<b>\$ 1,802,068.77</b>	<b># -</b>	<b>\$ 4,508,216.04</b>	<b># -</b>	<b>\$ 18,965.06</b>	<b># -</b>	<b>\$ 6,329,249.87</b>
<b>Student Aid</b>							
802010 Federal Work Study	-	\$ 6.56	-	-	-	-	6.56
802021 Federal Work Study	-	15,915.02	-	-	-	-	15,915.02
802022 Federal Work Study	-	131,523.75	-	-	-	-	131,523.75
810021 HEERF I, II and III	-	-	-	5,686,900.00	-	-	5,686,900.00
<b>Total Student Aid</b>	<b>\$ -</b>	<b># 147,445.33</b>	<b>\$ -</b>	<b># 5,686,900.00</b>	<b>\$ -</b>	<b># -</b>	<b>\$ 5,834,345.33</b>
<b>Transfers</b>							
190200 Non Mandatory Transfers Out	-	-	-	-	-	-	-
Mandatory Transfers Out	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>\$ -</b>	<b># -</b>	<b>\$ -</b>	<b># -</b>	<b>\$ -</b>	<b># -</b>	<b>\$ -</b>
<b>Total Funds 11000 and 2 - Lower Divisio</b>	<b>\$ 32,216,832.49</b>	<b># 3,703,215.41</b>	<b>\$ 11,713,963.18</b>	<b># 8,871,330.33</b>	<b>\$ 279,870.66</b>	<b># 1,055,128.23</b>	<b>\$ 57,840,340.30</b>
<b>Student Aid Scholarships (Fund 2/5)</b>							
510000 Federal (excludes HEERF)	-	-	-	12,826,038.18	-	-	12,826,038.18
512000 State	-	-	-	2,075,499.36	-	-	2,075,499.36
513/514/515000 Other	-	-	-	1,231,091.35	-	-	1,231,091.35
student aid not elsewhere reported	-	-	-	398,922.31	-	-	398,922.31



SCHEDULE 2

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 AUXILIARY FUND BALANCE SHEET  
 June 30, 2022

Fund 311001 & 3110008 Fund 311013

	AUXILIARY OPERATIONS	SCFCS BUILDING LEASE	FUND TOTALS CURRENT YEAR
<b>ASSETS</b>			
Cash	\$ 0	\$ 45,415	\$ 45,415
Investments	5,122,492	2,444,385	7,566,877
Accounts Receivable	0	0	0
Due From Current Funds - Restricted		77,580	77,580
Prepaid Expenses	500	0	500
<b>Total Assets</b>	<b>\$ 5,122,992</b>	<b>\$ 2,567,380</b>	<b>\$ 7,690,372</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 776,257	\$ 0	\$ 776,257
Accrued Expenses			
Deposits Held in Custody for Others	699	0	699
Accrued Leave Payable Current	191	0	191
Accrued Leave Payable Non Current	8,015	0	8,015
Sales Tax Payable	0	0	0
<b>Total Liabilities</b>	<b>\$ 785,162</b>	<b>\$ 0</b>	<b>\$ 785,162</b>
<b>FUND BALANCE</b>			
Unallocated Fund Balances	4,337,830	2,567,380	6,905,210
<b>Total Fund Balances</b>	<b>\$ 4,337,830</b>	<b>\$ 2,567,380</b>	<b>\$ 6,905,210</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,122,992</b>	<b>\$ 2,567,380</b>	<b>\$ 7,690,372</b>

2021-22 Annual Financial Report



**SCHEDULE 3**

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES  
AUXILIARY FUND  
FOR THE YEAR ENDED JUNE 30, 2022**

	2021-22	2020-21	2019-20
	TOTAL	TOTAL	TOTAL
	CURRENT	PRIOR	PRIOR
	YEAR	YEAR	YEAR
REVENUES	\$	\$	\$
45600 Student Meal Plans	7,550	1,740	6,285
46260 Commissions - Beverage/Snack	56,155	25,605	23,788
46200 Commissions - Contract	594,180	336,373	616,749
46220 Commissions - Vending	13,523	0	5,451
46600 Other Sales and Services	0	48,984	0
46611 Miscellaneous Sales	36,175	6,519	3,486
46400 Use of College Facilities	0	287,374	335,250
48100 Interest	16,166	13,737	105,325
48900 Miscellaneous Revenue	346	140,900	100,599
Non-Mandatory Transfers In - Interfund 3	0	0	4,780
49220 Non-Mandatory Transfers In - Fund 2	0	0	0
Prior Year Corrections	0	0	0
Loss on Sale of Inventory	0	0	0
49520 Gain on Sale of Capital Asset	0	4,671	0
49900 Fed Uninsured Loss Recovery (COVID)	8,562	264,678	4
<b>Total Revenues</b>	<b>732,656</b>	<b>1,130,582</b>	<b>1,201,716</b>
	<b>\$ 453,801</b>	<b>\$ 1,186,457</b>	<b>\$ 1,201,716</b>
<b>OPERATING EXPENDITURES</b>			
5xxxx Personnel Costs	74,308	76,801	72,242
60501/2/6 Travel	108,928	77,100	97,545
61000 Freight and Postage	0	0	0
61504 Communication Expense	0	0	0
62002 Printing	0	0	0
62502 Repairs and Service Contracts	0	1,075	1,890
Rental - Equipment and Other	0	0	0
	<b>732,656</b>	<b>1,130,582</b>	<b>1,201,716</b>
	<b>\$ 453,801</b>	<b>\$ 1,186,457</b>	<b>\$ 1,201,716</b>

**SCHEDULE 3**

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES  
AUXILIARY FUND  
FOR THE YEAR ENDED JUNE 30, 2022**

	2021-22	2020-21	2019-20
	TOTAL CURRENT YEAR	TOTAL PRIOR YEAR	TOTAL PRIOR YEAR
	AUXILIARY OPERATIONS	SCFCS BUILDING LEASE	
62504 Service Contracts/Agreements	3,957	0	3,957
64501 Other Contractual Services	69,182	0	69,182
64502 Institutional Memberships	0	0	0
64508 Contracted Non-Instructional Services	0	0	0
64510 Advertising	6,310	0	6,310
64519 Contracted Services - Temp. Employees	96	0	96
	0	0	0
65009 Honoraria Fees	1,241	0	1,241
	0	0	0
65501/2 Bank Services Charges	0	0	0
	0	0	0
66001 Materials and Supplies	62,655	0	62,655
66001 Maintenance Materials and Supplies	6,320	0	6,320
66702 Software	0	0	0
66503 Food and Food Products - Resale	6,247	0	6,247
66501 Athletic Materials and Supplies	947	0	947
66504/66506/66507 Minor Equipment	78,947	0	78,947
67511 Use Tax - Vending	41,624	0	41,624
69500 Other Expenses	0	0	0
69501 Bad Debt Expense	0	0	0
69600 Prior Year Corrections	0	0	0
	<u>\$ 460,761</u>	<u>\$ 0</u>	<u>\$ 460,761</u>
<b>Total Operating Expenditures</b>	<b>\$ 460,761</b>	<b>\$ 0</b>	<b>\$ 460,761</b>
<b>OTHER DEDUCTIONS</b>			
70602/70604 Capital Outlay	22,255	0	22,255
692xx Non-Mandatory Transfers	947,086	0	947,086
	<u>\$ 969,341</u>	<u>\$ 0</u>	<u>\$ 969,341</u>
<b>Total Other Deductions</b>	<b>\$ 969,341</b>	<b>\$ 0</b>	<b>\$ 969,341</b>
	<u>\$ (697,445)</u>	<u>\$ 453,801</u>	<u>\$ (243,644)</u>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (697,445)</b>	<b>\$ 453,801</b>	<b>\$ (243,644)</b>
	<u>\$ 374,588</u>	<u>\$ 374,588</u>	<u>\$ 398,307</u>
	<u>\$ 374,588</u>	<u>\$ 374,588</u>	<u>\$ 398,307</u>
	<u>\$ 8,176</u>	<u>\$ 8,176</u>	<u>\$ 7,322</u>
	<u>\$ 430,821</u>	<u>\$ 430,821</u>	<u>\$ 569,444</u>
	<u>\$ 438,997</u>	<u>\$ 438,997</u>	<u>\$ 576,766</u>
	<u>\$ 316,996</u>	<u>\$ 316,996</u>	<u>\$ 226,644</u>

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF PLANT FUND OPERATIONS  
 FOR THE YEAR ENDED JUNE 30, 2022

	TOTAL FUNDS	LOCAL	LICENSE TAG FEES	PECO FUNDS	OTHER FUNDS
<b>A. SUMMARY BY FUND SOURCE</b>					
Beginning Balances July 1, 2021	\$ 18,048,000	\$ 4,351,359	\$ 885,789	\$ 855,786	\$ 11,955,065
Add: Revenues	4,203,555	1,922,551	205,917	324,684	1,750,402
Deduct: Expenditures	4,411,423	1,761,119	267,000	682,675	1,700,629
Fund Balances June 30, 2022	\$ 17,840,132	\$ 4,512,792	\$ 824,706	\$ 497,795	\$ 12,004,839

**B. EXPENDITURES BY PROJECT & SOURCE**

700000/710000 Unexpended Plant Control	\$ 10,927	\$ 10,927	\$ 0	\$ 0	\$ 0
711001/530316 TITLE III - BLDG 1 FIN. AID RENOVAT	96,362	0	0	0	96,362
712200/720000 Undesignated CO&DS Funds	232	0	232	0	0
712210/720000 Campus-wide Furniture	9,878	0	9,878	0	0
712238/720000 CO&DS LWR Air Cooled Chill Replace	200,164	0	200,164	0	0
712239/720000 CO&DS Bldg 1 Fire Panel Replace	16,682	0	16,682	0	0
712400/770004 Charter School Capital Outlay Funds	84,500	0	0	84,500	0
712409/770004 SCFCS PECO - CS North Wing Reno	(39,109)	0	0	(39,109)	0

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF PLANT FUND OPERATIONS  
 FOR THE YEAR ENDED JUNE 30, 2022

	TOTAL FUNDS	LOCAL	LICENSE TAG FEES	PECO FUNDS	OTHER FUNDS
712759/770003	13,748	0	0	13,748	0
712799/770001	6,500	0	0	6,500	0
712800/770001	61,437	0	0	61,437	0
713110/710000	10,226	10,226	0	0	0
713151/710020	11,099	11,099	0	0	0
713154/710000	447,095	447,095	0	0	0
713157/710000	5,879	5,879	0	0	0
713214/710000	15,791	15,791	0	0	0
713215/710000	16,969	16,969	0	0	0
713238/710000	(2,169)	(2,169)	0	0	0
713267/710000	292,773	292,773	0	0	0
713271/710000	109,873	109,873	0	0	0
713273/710020	146,402	146,402	0	0	0
713277/710000	2,700	2,700	0	0	0
713278/710000	267,933	267,933	0	0	0
713281/710000	1,525	1,525	0	0	0
713505/710050	27,004	27,004	0	0	0
713508/710050	20,017	0	0	0	20,017

SCHEDULE 4

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF PLANT FUND OPERATIONS  
 FOR THE YEAR ENDED JUNE 30, 2022

	TOTAL			LICENSE		PECO		OTHER	
	FUNDS	LOCAL	TAG FEES	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS
713510710050	65,461	0	0	0	0	0	0	0	65,461
713511710020	490,822	0	0	0	0	0	0	0	490,822
713512710020	79,560	0	0	0	0	0	0	0	79,560
711002/600001	0	0	0	0	0	0	0	0	0
711003/600001	155,161	0	0	0	0	0	0	0	155,161
711004/600001	83,808	0	0	0	0	0	0	0	83,808
711005/600001	180,845	0	0	0	0	0	0	0	180,845
711006/600001	205,826	0	0	0	0	0	0	0	205,826
712240/720000	9,110	0	9,110	0	0	0	0	0	0
712241/720000	30,934	0	30,934	0	0	0	0	0	0
712405/770004	453,527	0	0	0	0	453,527	0	0	0
712411/770004	29,674	0	0	0	0	29,674	0	0	0
712412/770004	7,145	0	0	0	0	7,145	0	0	0
712450/770005	65,252	0	0	0	0	65,252	0	0	0
713102/710000	46,598	46,598	0	0	0	0	0	0	0
713262/710000	4,500	4,500	0	0	0	0	0	0	0
713280/710000	2,316	2,316	0	0	0	0	0	0	0

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA

SUMMARY OF PLANT FUND OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

	TOTAL FUNDS	LOCAL	LICENSE TAG FEES	PECO FUNDS	OTHER FUNDS
713282/710000	106,044	106,044	0	0	0
713284/710000	8,090	8,090	0	0	0
713285/710000	7,530	7,530	0	0	0
713286/710000	47,449	47,449	0	0	0
713287/710000	15,255	15,255	0	0	0
713288/710000	1,026	1,026	0	0	0
713289/710000	529	529	0	0	0
713291/710000	22,658	22,658	0	0	0
713292/710000	21,947	21,947	0	0	0
713294/710000	40,646	40,646	0	0	0
713295/710000	3,560	3,560	0	0	0
713296/710000	8,630	8,630	0	0	0
713297/710000	5,323	5,323	0	0	0
713298/710000	4,200	4,200	0	0	0
713513/710050	35,165	0	0	0	35,165
713514/710050	4,234	0	0	0	4,234

SCHEDULE 4

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF PLANT FUND OPERATIONS  
 FOR THE YEAR ENDED JUNE 30, 2022

	TOTAL FUNDS	LOCAL	LICENSE TAG FEES	PECO FUNDS	OTHER FUNDS
713515/710050 Stage lift & restroom remodel	22,286	0	0	0	22,286
713516/710050 Venice Science Building	102,520	0	0	0	102,520
713951/710020 Batting Cages - SABR	139,764	0	0	0	139,764
713952/710020 Softball pads - SABR	18,800	0	0	0	18,800
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,360,633</b>	<b>\$ 1,710,329</b>	<b>\$ 267,000</b>	<b>\$ 682,675</b>	<b>\$ 1,700,629</b>

**SCHEDULE 5**

**STATE COLLEGE OF FLORIDA-MANATEE-SARASOTA  
SUMMARY OF INVESTMENT IN PLANT  
FOR THE YEAR ENDED JUNE 30, 2022**

DESCRIPTION	BALANCE 6/30/2021	ADDITIONS 2021-22	DELETIONS 2021-22	BALANCE 6/30/2022
LAND BUILDINGS:				
BRADENTON:				
KORCHECK STUDENT SVCS BUILDING	\$ 4,830,784			4,830,784
DENTAL HYGIENE BUILDING	\$ 3,989,259			3,989,259
CAMPUS MINISTRY	1,787,455			1,787,455
GREENE BUILDING COMPUTER CENTER	130,887	360,924		130,887
ADMINISTRATION - OFFICE COMPLEX	2,732,905	127,062		3,093,830
HARLEE LIBRARY	3,264,533			3,391,594
ART	6,646,731			6,646,731
MUSIC/NEEL PERFORMING ARTS CENTER	822,923			822,923
MUSIC AUDITORIUM STORAGE	15,656,554	32,543		15,689,097
GAZEBO	96,300			96,300
WETZLER STUDENT CENTER	157,663			157,663
UTILITY BUILDING/COOLING TOWER	4,781,500			4,781,500
CHILLER/COOLING TOWER	643,937			643,937
HEALTH AND PHYSICAL ED	3,527,353			3,527,353
PROFESSIONAL DEVELOPMENT CENTER	1,269,478			1,269,478
COLLEGIATE SCHOOL	3,720,195			3,720,195
CENTRAL SERVICES	5,447,334	188,524		5,635,859
MOTORCYCLE	53,280			53,280
MAINTENANCE WAREHOUSE	4,996			4,996
FACILITIES MAINTENANCE	50,849			50,849
SCIENCE LAB	222,664			222,664
MOODY EDUCATIONAL COMPLEX MATH	8,713,456	13,748		8,727,204
OT/PT BUILDING	4,172,397			4,172,397
NURSING	827,183			827,183
ACADEMIC RESOURCE CENTER	706,139			706,139
PRESS BOX	1,082,436			1,082,436
H.P.E. STORAGE SHED	2,581,204			2,581,204
ACADEMIC BUILDING	70,384			70,384
GRAPHIC ARTS BUILDING	11,571			11,571
NORTH CLASSROOMS	5,624,392			5,624,392
HERITAGE HOUSE	5,246,391			5,246,391
CAMPUSWIDE UPGRADES	593,161			593,161
SOFTBALL PRESS BOX AND STANDS	449,417	133,412		449,417
New Library	76,606			76,606
	30,948			30,948
	15,858,388			15,858,388

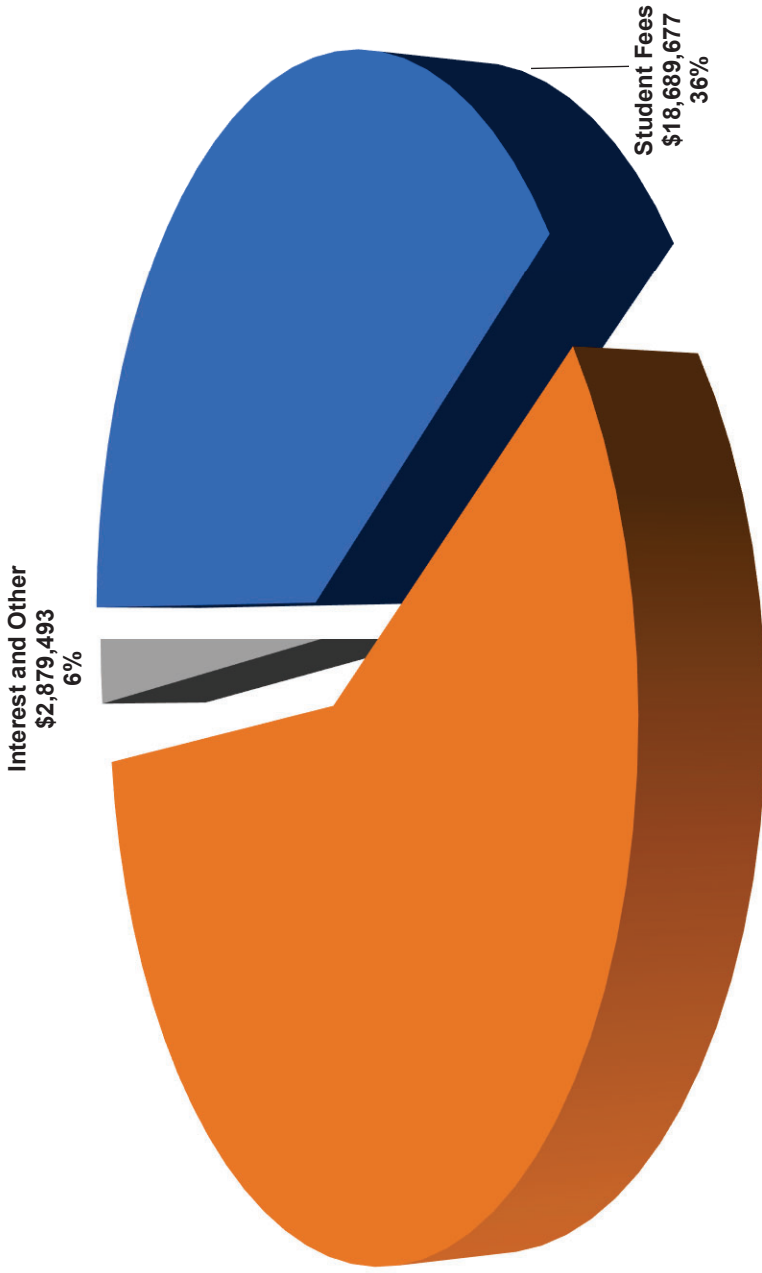


SCHEDULE 5

STATE COLLEGE OF FLORIDA-MANATEE-SARASOTA  
SUMMARY OF INVESTMENT IN PLANT  
FOR THE YEAR ENDED JUNE 30, 2022

DESCRIPTION	BALANCE 6/30/2021	ADDITIONS 2021-22	DELETIONS 2021-22	BALANCE 6/30/2022
VENICE CAMPUS:				0
ADMINISTRATION	1,067,041			1,067,041
BIOLOGY PAVILLION	4,576			4,576
SCIENCE	1,266,237			1,266,237
LIBRARY	3,052,249			3,052,249
COMPUTER SCIENCE	1,282,126			1,282,126
STUDENT SERVICES	1,274,651			1,274,651
FACULTY OFFICE BUILDING	1,429,355			1,429,355
ART LAB/MULTI-PURPOSE	348,846			348,846
PROFESSIONAL DEVELOPMENT CENTER	4,958,109			4,958,109
MAINTENANCE	119,496			119,496
WASTE WTR FAC/MTR CYCLE STOR.	154,628			154,628
WATER TREATMENT	367,274			367,274
CENTRAL PLANT	788,889			788,889
WATER/SEWER SUPPLY	76,406			76,406
LAKWOOD RANCH:				0
CENTER FOR INNOVATION & TECHNOLOGY	5,299,822			5,299,822
MEDICAL TECHNOLOGY SIMULATION CTR	10,786,004			10,786,004
CHILLER PLANT BLDG	33,553		11,772	45,325
LEASE ASSETS			563,805	563,805
OTHER STRUCTURES AND IMPROVEMENTS	24,105,663			24,105,663
MACHINERY AND EQUIPMENT:				0
EDUCATIONAL AND GENERAL	10,660,711		631,773	11,038,840
AUXILIARY	100,770			100,770
ARTWORK/ARTIFACTS	39,661			39,661
CONSTRUCTION IN PROGRESS	803,671		2,422,147	867,985
TOTAL INVESTMENT IN PLANT	\$ 173,901,389		4,485,710	177,265,470
LESS ACCUMULATED DEPRECIATION		76,681,483	4,793,102	81,220,941
NET INVESTMENT IN PLANT	\$ 97,219,906		(307,392)	96,044,529

State College of Florida  
Revenues - Unrestricted Fund  
2021-22



State, Local and Federal  
\$29,653,123  
58%

Student Fees  
\$18,689,677  
36%

Interest and Other  
\$2,879,493  
6%

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
SUMMARY OF REVENUES BY GENERAL LEDGER CODE - LOWER DIVISION  
FOR THE YEAR ENDED JUNE 30, 2022

REVENUES	UNRESTRICTED CURRENT	RESTRICTED CURRENT	AUXILIARY CURRENT	LOAN AND ENDOWMENT	SCHOLARSHIP RESTRICTED	Agency Funds	UNEXPENDED PLANT FUND	DEBT SERVICE	Invested in Plant Funds	TOTAL ALL FUNDS
40110 Tuition Adva	\$ 10,149,980	0	0	0	0	0	0	0	0	10,149,980
40119 Refunded Matric. A & I	0	0	0	0	0	0	0	0	0	0
40120 Tuition Postsecondary Vc	1,419,514	0	0	0	0	0	0	0	0	1,419,514
40150 Tuition College Preparatc	391,598	0	0	0	0	0	0	0	0	391,598
40160 Tuition Educator Prepara	62,047	0	0	0	0	0	0	0	0	62,047
40310 Out-of-State Fee Advanc	1,721,210	0	0	0	0	0	0	0	0	1,721,210
40320 Out-of-State Fee Postsec	196,216	0	0	0	0	0	0	0	0	196,216
40350 Out-of-State Fee Develop	140,120	0	0	0	0	0	0	0	0	140,120
40380 Out-of-State Fee Educatc	0	0	0	0	0	0	0	0	0	0
<b>Sub-Total CCPF Student Fees</b>	<b>\$ 14,080,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,080,686</b>
40240 Tuition Cont	\$ 520,298	2,661	0	0	0	0	0	0	0	522,958
40261 Repeat Course Fee Adva	436,930	0	0	0	0	0	0	0	0	436,930
40262 Repeat Course Fee Post	11,124	0	0	0	0	0	0	0	0	11,124
40265 Repeat Course Fee Deve	11,361	0	0	0	0	0	0	0	0	11,361
40270 Tuition Self Supporting	149,642	890	0	0	0	0	0	0	0	150,532
40400 Laboratory Fees	383,099	0	0	0	0	0	0	0	0	383,099
40500 Application Fees	128,125	0	0	0	0	0	0	0	0	128,125
40510 Application Fees - Health	21,890	0	0	0	0	0	0	0	0	21,890
40600 Graduation Fees	12,565	0	0	0	0	0	0	0	0	12,565
40700 Transcript Fees	84	0	0	0	0	0	0	0	0	84
40710 Transcript Fees - Creden	52,146	0	0	0	0	0	0	0	0	52,146
40800 Student Financial Aid Fek	0	0	0	0	726,770	0	0	0	0	726,770
40850 Student Activities and Se	0	1,201,692	0	0	0	0	0	0	0	1,201,692
40860 Student Capital Improven	0	0	0	0	0	0	1,453,411	0	0	1,453,411
40870 Technology Fee	726,759	0	0	0	0	0	0	0	0	726,759
40900 Other Student Fees	0	861,003	0	0	0	0	0	0	0	861,003
40910 Late/Reinstatement Fee	0	0	0	0	0	0	0	0	0	0
40913 SCF OneCard Replacem	0	0	0	0	0	0	0	0	0	0
40915 Degree Check Credential	2,525	0	0	0	0	0	0	0	0	2,525
40920 Testing Fees	21,419	0	0	0	0	0	0	0	0	21,419
40930 Student Insurance Fee	8,388	0	0	0	0	0	0	0	0	8,388
40950 Campus Access Fee	690,390	0	0	0	0	0	0	0	0	690,390
40960 Replacement Fee ID Can	120	0	0	0	0	0	0	0	0	120
40985 Credit Card Convenience	14,157	0	0	0	0	0	0	0	0	14,157
<b>Sub-Total Student Fees</b>	<b>\$ 3,191,020</b>	<b>2,066,245</b>	<b>0</b>	<b>0</b>	<b>726,770</b>	<b>0</b>	<b>1,453,411</b>	<b>0</b>	<b>0</b>	<b>7,437,447</b>
41600 Grants and (	0	0	0	0	0	0	0	0	0	0
41620 Grants and Contracts Will	1,445,831	0	0	0	0	0	0	0	0	1,445,831
	<b>\$ 1,445,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,445,831</b>

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
SUMMARY OF REVENUES BY GENERAL LEDGER CODE - LOWER DIVISION  
FOR THE YEAR ENDED JUNE 30, 2022

	UNRESTRICTED CURRENT	RESTRICTED CURRENT	AUXILIARY CURRENT	LOAN AND ENDOWMENT	SCHOLARSHIP RESTRICTED	Agency Funds	UNEXPENDED PLANT FUND	DEBT SERVICE	Invested in Plant Funds	TOTAL ALL FUNDS
42110 Florida State	\$ 21,934,927	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,934,927
42130 2+2 P-ship Incentive Fun	0	0	0	0	0	0	0	0	0	0
42150 Performance Based Incer	433,751	0	0	0	0	0	0	0	0	433,751
42210 License Tag Fee Appropr	3,078	0	0	0	0	0	202,122	0	0	205,200
42310 PECO Appropriation	0	0	0	0	0	0	0	0	0	0
42500 Other State Appropriation	0	0	0	0	0	0	0	0	0	0
42501 Misc. State Appropriations	0	0	0	0	0	0	0	0	0	0
42510 Performance Based Incer	177,000	0	0	0	0	0	0	0	0	177,000
42610 Lottery Florida State Colk	3,901,568	0	0	0	0	0	0	0	0	3,901,568
42710 Grants and Contracts - SI	35,000	965,789	0	0	0	0	0	0	0	1,000,789
42725 Grants and Contracts - SI	0	35,000	0	0	2,077,388	0	0	0	0	2,112,388
42900 Indirect Cost Recovery SI	103,196	0	0	0	0	0	0	0	0	103,196
<b>Sub-Total State Support</b>	<b>\$ 26,588,520</b>	<b>\$ 1,000,789</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,077,388</b>	<b>\$ 0</b>	<b>\$ 202,122</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 29,868,819</b>
43510 Grants Fede	\$ 0	\$ 2,019,374	\$ 0	\$ 0	\$ 0	\$ 0	\$ 96,362	\$ 0	\$ 0	\$ 2,115,736
43520 Grants Federal - Student	0	0	0	0	12,860,263	0	0	0	0	12,860,263
43521 Stimulus (HEERF) - Instit	0	6,525,011	0	0	0	0	625,640	0	0	7,150,650
43526 Stimulus (HEERF) - Stud	0	5,688,311	0	0	0	0	0	0	0	5,688,311
43530 Grants Federal Cap Fin N	0	0	0	0	0	0	0	0	0	0
43900 Indirect Cost Recovery Fr	1,440,607	0	0	0	0	0	0	0	0	1,440,607
<b>Sub-Total Federal Support</b>	<b>\$ 1,440,607</b>	<b>\$ 14,232,686</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,860,263</b>	<b>\$ 0</b>	<b>\$ 722,001</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 29,255,567</b>
44110 Gifts from In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 107,240	\$ 0	\$ 0	\$ 0	\$ 0	\$ 107,240
44130 Cash Contributions Cap F	0	6,703	0	0	0	0	146,402	0	0	153,105
44210 Non-Cash Contributions -	0	0	0	0	0	0	0	0	0	0
44242 Donated Gifts (Capitalize	0	0	0	0	0	0	0	0	96,359	96,359
44400 Private Grants and Contr:	0	485,048	0	0	0	0	0	0	0	485,048
44430 Private Grants and Contr:	0	0	0	0	0	0	0	0	0	0
Indirect Costs Recovered - Private	0	0	0	0	0	0	0	0	0	0
44900 Sources	0	491,752	0	0	107,240	0	146,402	0	96,359	841,752
<b>Sub-Total Gifts, Private Grants and</b>	<b>\$ 0</b>	<b>\$ 491,752</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 107,240</b>	<b>\$ 0</b>	<b>\$ 146,402</b>	<b>\$ 0</b>	<b>\$ 96,359</b>	<b>\$ 841,752</b>
45600 Food Service	\$ 0	\$ 1,678	\$ 7,550	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,228
46200 Commissions	0	0	594,180	0	0	0	0	0	0	594,180
46220 Commissions-Vending Vr	0	0	13,523	0	0	0	0	0	0	13,523
46260 Commission - Coke	0	0	16,794	0	0	0	0	0	0	16,794
46270 Commissions-Beverage	0	0	39,361	0	0	0	0	0	0	39,361
46400 Rental Revenue (Short-Tr	80,393	(1,300)	287,374	0	0	0	0	0	0	366,467
46410 Cell Tower Lease	241,903	0	0	0	0	0	0	0	0	241,903
46500 Rental Revenue (Long-Tr	41,136	0	0	0	0	0	0	0	0	41,136
46600 Other Sales and Service	15,901	0	0	0	0	0	0	0	0	15,901
46601 Recyclable Material Sales	0	0	0	0	0	0	0	0	0	0
46611 Misc Sales	0	0	36,175	0	0	0	0	0	0	36,175
46612 Other Professional Servc	15,125	0	0	0	0	0	0	0	0	15,125
46603 Debit Card Copier Sales	6,324	0	0	0	0	0	0	0	0	6,324
46900 Interdepartmental Sales	134,125	18	0	0	0	0	0	0	0	134,143
<b>Sub-Total Sales and Services</b>	<b>\$ 534,906</b>	<b>\$ 396</b>	<b>\$ 994,957</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,550,259</b>

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF REVENUES BY GENERAL LEDGER CODE - LOWER DIVISION  
 FOR THE YEAR ENDED JUNE 30, 2022

	UNRESTRICTED CURRENT	RESTRICTED CURRENT	AUXILIARY CURRENT	LOAN AND ENDOWMENT	SCHOLARSHIP RESTRICTED	Agency Funds	UNEXPENDED PLANT FUND	DEBT SERVICE	Invested in Plant Funds	TOTAL ALL FUNDS
48100 Interest and	\$ 50,124	\$ 7,861	\$ 22,038	\$ 0	\$ 1,526	\$ 0	\$ 56,736	\$ 0	\$ 0	\$ 138,284
48101 Investment Interest	0	0	0	0	0	0	0	0	0	0
48102 BOA Securities/MM Inves	15,201	0	0	0	0	0	0	0	0	15,201
48202 Unrealized Gains & Loss	0	0	0	0	0	0	0	0	0	0
48700 Fines and Penalties	311	0	0	0	0	0	0	0	0	311
48900 Miscellaneous Revenue	41,625	5,000	160,901	0	0	0	0	0	0	207,526
48903 Misc Rev - Donations	0	0	0	0	0	0	0	0	0	0
48910 Bad Debt Recoveries	58,115	0	0	0	0	0	0	0	0	58,115
48930 Insurance Proceeds on L	0	0	0	0	0	0	0	0	0	0
48940 Ticket Sales and Gate Re	0	0	0	0	0	0	0	0	0	0
48941 Reimbursed Rent - Athlet	0	31,420	0	0	0	0	0	0	0	31,420
48942 Reimbursed Utilities - Ath	0	6,840	0	0	0	0	0	0	0	6,840
<b>Sub-Total Miscellaneous Revenue</b>	<b>\$ 165,376</b>	<b>\$ 51,121</b>	<b>\$ 182,939</b>	<b>\$ 0</b>	<b>\$ 1,526</b>	<b>\$ 0</b>	<b>\$ 56,736</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 457,697</b>
49110 Mandatory T	0	0	0	0	0	0	0	0	0	0
49210 Non Mandatory Transfers	0	0	0	0	0	0	0	0	0	0
49220 Non Mandatory Transfers	0	0	0	0	0	0	0	0	0	0
49230 Non Mandatory Transfers	0	252,159	0	0	124,545	0	158,564	0	0	158,564
49270 NonMandatory Transfers	0	0	0	0	0	0	(0)	0	0	376,704
49500 Proceeds from Sale of Fi	0	0	0	0	0	0	0	0	0	0
49510 Proceeds Sale Non Cap /	8,300	0	0	0	0	0	0	0	5,602	5,602
49521 Fed Uninsured Loss Rec	2,129,423	175,997	8,562	0	86,921	0	173,866	0	0	8,300
49600 Prior Year Corrections	0	0	0	0	0	0	0	0	0	0
49999 XXXX Revenue Mispost	33,401	0	0	0	0	0	0	0	0	33,401
49900 Over and Short	1	0	0	0	0	0	0	0	0	1
<b>Sub-Total Non-Revenue Receipts</b>	<b>\$ 2,171,126</b>	<b>\$ 428,156</b>	<b>\$ 8,562</b>	<b>\$ 0</b>	<b>\$ 211,466</b>	<b>\$ 0</b>	<b>\$ 332,429</b>	<b>\$ 0</b>	<b>\$ 5,602</b>	<b>\$ 3,157,340</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 49,618,072</b>	<b>\$ 18,271,154</b>	<b>\$ 1,186,457</b>	<b>\$ 0</b>	<b>\$ 15,984,652</b>	<b>\$ 0</b>	<b>\$ 2,913,102</b>	<b>\$ 0</b>	<b>\$ 101,961</b>	<b>\$ 88,075,398</b>

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
SUMMARY OF REVENUES BY GENERAL LEDGER CODE - UPPER DIVISION  
FOR THE YEAR ENDED JUNE 30, 2022**

	UNRESTRICTED CURRENT	RESTRICTED CURRENT	SCHOLARSHIP RESTRICTED	UNEXPENDED PLANT FUND	TOTAL ALL FUNDS
<b>REVENUES</b>					
40101 Tuition Advanced and Professional	\$ 1,202,633	\$ 0	\$ 0	\$ 0	\$ 1,202,633
40119 Refunded Adv & Prof Tuition	0	0	0	0	0
Out-of-State Fee Advanced and Professional	88,825	0	0	0	88,825
<b>Sub-Total CCPF Student Fees</b>	<b>\$ 1,291,458</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,291,458</b>
40260 Repeat Course Fees	\$ 11,000	\$ 0	\$ 0	\$ 0	\$ 11,000
40504 Application fees - Baccalaureate	0	0	0	0	0
40600 Graduation Fees	1,920	0	0	0	1,920
40710 Transcript Fees - Creditentials	0	0	0	0	0
40844 Financial Aid Fund Fees	0	0	62,247	0	62,247
40854 Student Activity and Service Fees	0	85,818	0	0	85,818
40864 Student Capital Improvement Fee	0	0	0	95,932	95,932
40874 Technology Fee	41,808	0	0	0	41,808
40934 Student Insurance Fee - Baccalaureate	2,186	0	0	0	2,186
40954 Campus Access Fee	69,600	0	0	0	69,600
<b>Sub-Total Student Fees</b>	<b>\$ 126,513</b>	<b>\$ 85,818</b>	<b>\$ 62,247</b>	<b>\$ 95,932</b>	<b>\$ 370,510</b>
CCPF - Baccalaureate State College System	\$ 178,164	\$ 0	\$ 0	\$ 0	\$ 178,164
<b>Sub-Total State Support</b>	<b>\$ 178,164</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 178,164</b>
48100 Interest and Dividends	\$ 8,086	\$ 0	\$ 0	\$ 0	\$ 8,086
	<b>\$ 8,086</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 8,086</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 1,604,221</b>	<b>\$ 85,818</b>	<b>\$ 62,247</b>	<b>\$ 95,932</b>	<b>\$ 1,848,217</b>

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF REVENUES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, BRADENTON CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2022

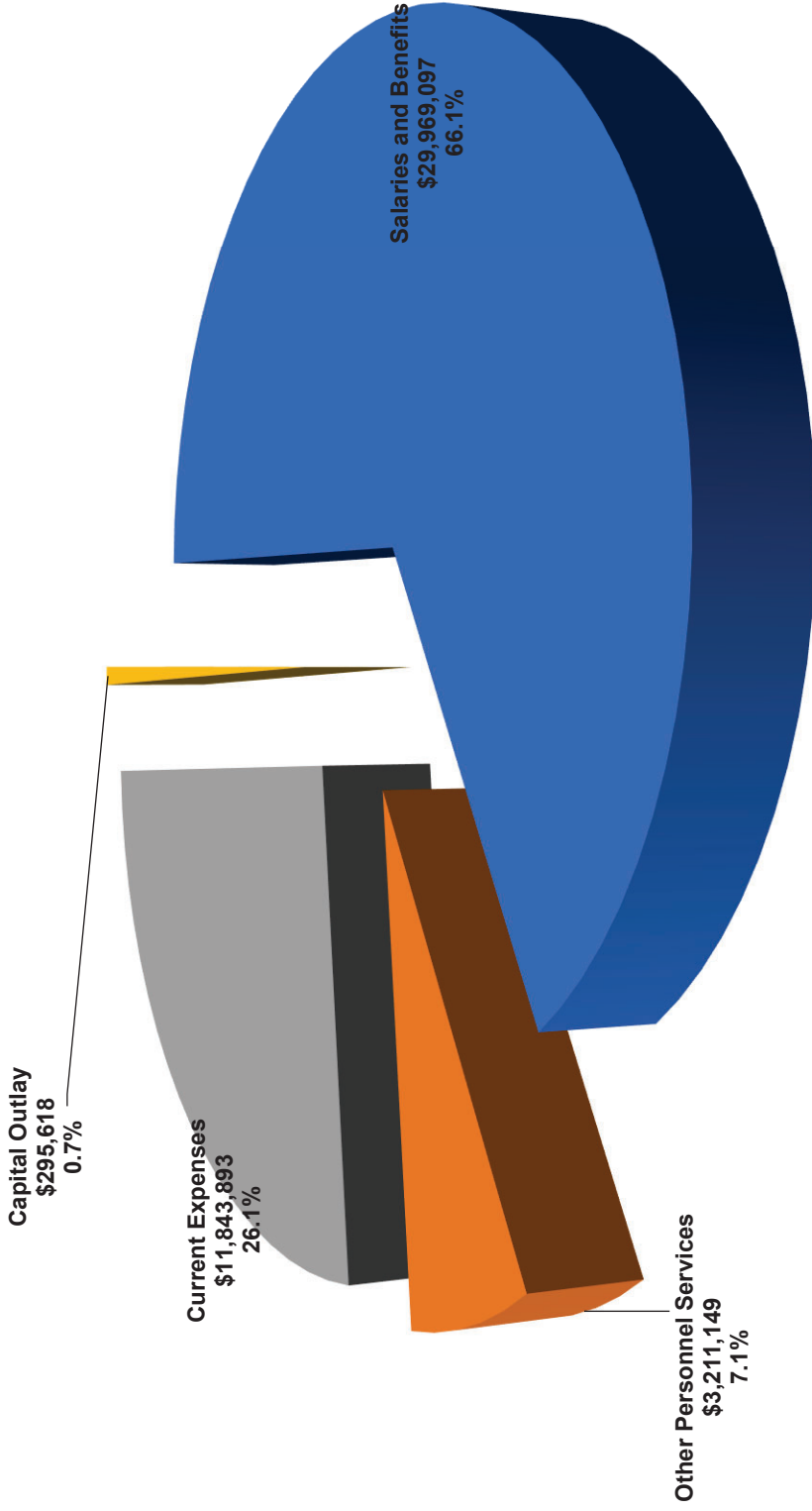
REVENUES	RESTRICTED OPERATING CURRENT	RESTRICTED GRANT CURRENT	UNEXPENDED PLANT FUND	TOTAL ALL FUNDS
41631 Grant & Contracts fr Counties SCFCS	\$ 0	\$ 0	\$ 299,455	\$ 299,455
41678 Referendum Millage	0	0	0	0
41680 Mental Health Assistance Allocation	19,639	0	0	19,639
41681 Total Funds Compression Allocation	0	0	0	0
41682 Safe Schools Allocation-UFTE Share	0	0	0	0
41683 Digital Classroom Allocation	1,076	0	0	1,076
41684 ESOL	42,476	0	0	42,476
41685 Teacher Salary Allocation	88,012	0	0	88,012
41686 ESE Guaranteed Allocation	15,350	0	0	15,350
41687 Florida School Recognition Program	0	0	0	0
41688 Teacher Lead Fund Alloc (SCFCS)	0	0	0	0
41690 FEFP Funding (SCFCS)	2,873,505	0	0	2,873,505
41691 Supp Acad Instruction (SCFCS)	119,906	0	0	119,906
41692 Class Size Reduction (SCFCS)	448,404	0	0	448,404
41693 Other FEFP WFTE Share (SCFCS)	29,547	0	0	29,547
41694 Discret Local Effort WFTE Share (SCFCS)	0	0	0	0
41696 Instruct Materials UFTE (SCFCS)	37,160	0	0	37,160
41697 Discret Lottery WFTE (SCFCS)	0	0	0	0
41698 Reading Allocation	19,312	0	0	19,312
41699 Student Transportation	76,958	0	0	76,958
<b>Sub-Total Support From Local Government</b>	<b>\$ 3,771,345</b>	<b>\$ 0</b>	<b>\$ 299,455</b>	<b>\$ 4,070,801</b>
42310 PECO Appropriation	0	0	259,432	259,432
42725 Grants and Contracts - State Student Support	7,685	1,772	0	9,457
<b>Sub-Total State Support</b>	<b>\$ 7,685</b>	<b>\$ 1,772</b>	<b>\$ 259,432</b>	<b>\$ 268,889</b>
43520 Grants Federal Non Operating	0	0	0	0
43590 Grants Federal Operating (SCFCS)	10,013	90,565	0	100,577
<b>Sub-Total Federal Support</b>	<b>\$ 10,013</b>	<b>\$ 90,565</b>	<b>\$ 0</b>	<b>\$ 100,577</b>
48100 Interest & Dividends	5,688	0	0	5,688
48900 Miscellaneous Revenue	6,308	0	0	6,308
<b>Sub-Total Miscellaneous Revenue</b>	<b>\$ 11,996</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,996</b>
49210 Non-Mandatory Transfer/Current Unrestricted	0	0	0	0
49230 Non-Mandatory Tran/Auxiliary Funds	0	0	0	0
	0	0	0	0
<b>GRAND TOTAL REVENUES</b>	<b>\$ 3,801,039</b>	<b>\$ 92,337</b>	<b>\$ 558,887</b>	<b>\$ 4,452,263</b>

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF REVENUES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, VENICE CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2022

	RESTRICTED OPERATING CURRENT	RESTRICTED GRANT CURRENT	UNEXPENDED PLANT FUND	TOTAL ALL FUNDS
<b>REVENUES</b>				
41631 Grant & Contracts fr Counties SCFCS	\$ 0	\$ 0	0	0
41678 Referendum Millage	233,688	0	0	233,688
41680 Mental Health Assistance Allocation	5,279	0	0	5,279
41681 Total Funds Compression Allocation	0	0	0	0
41682 Safe Schools Allocation-UJFTE Share	3,555	0	0	3,555
41683 Digital Classroom Allocation	324	0	0	324
41684 ESOL	0	0	0	0
41685 Teacher Salary Allocation	0	0	0	0
41686 ESE Guaranteed Allocation	45,742	0	0	45,742
41687 Florida School Recognition Program	0	0	0	0
41690 FEFP Funding (SCFCS)	620,198	0	0	620,198
41691 Supp Acad Instruction (SCFCS)	26,196	0	0	26,196
41692 Class Size Reduction (SCFCS)	122,437	0	0	122,437
41693 Other FEFP WFTE Share (SCFCS)	4,592	0	0	4,592
41694 Discret Local Effort WFTE Share (SCFCS)	182,471	0	0	182,471
41696 Instruct Materials UFTE (SCFCS)	10,122	0	0	10,122
41697 Discret Lottery WFTE (SCFCS)	0	0	0	0
41698 Reading Allocation	6,643	0	0	6,643
41699 Student Transportation	0	0	0	0
<b>Sub-Total Support From Local Government</b>	<b>\$ 1,261,247</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,261,247</b>
42310 PECO Appropriation	0	0	65,252	65,252
42725 Grants and Contracts - State Student Support	0	0	0	0
<b>Sub-Total State Support</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 65,252</b>	<b>\$ 65,252</b>
43520 Grants Federal Non Operating	0	0	0	0
43590 Grants Federal Operating (SCFCS)	0	90,012	0	90,012
<b>Sub-Total Federal Support</b>	<b>\$ 0</b>	<b>\$ 90,012</b>	<b>\$ 0</b>	<b>\$ 90,012</b>
48100 Interest & Dividends	564	0	0	564
48900 Miscellaneous Revenue	1,684	0	0	1,684
<b>Sub-Total Miscellaneous Revenue</b>	<b>\$ 2,247</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,247</b>
49210 Non-Mandatory Transfer/Current Unrestricted	0	0	0	0
49230 Non-Mandatory Trans/Auxiliary Funds	0	0	570,382	570,382
<b>GRAND TOTAL REVENUES</b>	<b>\$ 1,263,494</b>	<b>\$ 90,012</b>	<b>\$ 635,634</b>	<b>\$ 1,989,140</b>



State College of Florida  
Expenditures By Object - Unrestricted Current  
2021-22



STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - LOWER DIVISION  
 FOR THE YEAR ENDED JUNE 30, 2022

	1	2	3	4	5	7	8	9	TOTAL
	UNRESTRICTED	RESTRICTED	AUXILIARY	LOAN AND	SCHOLARSHIP	UNEXPENDED	DEBT	INVESTMENT	
	CURRENT	CURRENT	CURRENT	ENDOWMENT	RESTRICTED	PLANT FUND	SERVICE	IN PLANT	ALL FUNDS
PERSONNEL EXPENSES									
51000 Executive Management	786,407	10,693	-	-	-	-	-	-	797,101
51100 Instructional Management	349,950	-	-	-	-	-	-	-	349,950
51101 Department Chair Supplement	152,520	-	-	-	-	-	-	-	152,520
51201 Non-Instructional Administrator	1,655,152	509,820	40,154	-	-	3,900	-	-	2,209,027
51202 Middle Manager	398,939	131,326	-	-	-	-	-	-	530,266
51203 Supplemental Pay - Institution Mgmt	-	-	-	-	-	-	-	-	-
52001 Instructional - 9 Month	7,040,245	178,266	-	-	-	-	-	-	7,218,510
52002 Instructional - Librarian	427,613	-	-	-	-	-	-	-	427,613
52004 Instructional - Coach	-	138,934	-	-	-	-	-	-	138,934
52005 Instructional - Program Manager	38,000	4,138	-	-	-	-	-	-	42,138
52006 Supplemental Pay - Instructional	32,401	43,266	-	-	-	-	-	-	75,666
52101 Instructional - Overload - Fall	563,573	-	-	-	-	-	-	-	563,573
52102 Instructional - Overload - Spring	457,260	40,435	-	-	-	-	-	-	497,696
52103 Instructional - Overload - Summer A	852,577	-	-	-	-	-	-	-	852,577
52105 Instructional - Overload - Clinical	-	-	-	-	-	-	-	-	-
52110 Instructional - Overload - Non Cred	24,215	10,260	-	-	-	-	-	-	34,475
52200 Instructional - Substitution (FT)	14,938	-	-	-	-	-	-	-	14,938
52301 Instructional Para Prof 9-10 Mo	170,287	10,845	-	-	-	-	-	-	181,133
52302 Instructional Para Prof 11-12 Mo	192,211	-	-	-	-	-	-	-	192,211
53001 Other Professional - Technical	1,629	51,528	-	-	-	-	-	-	53,157
53010 Professional Support - Academic	485,473	30,000	-	-	-	-	-	-	515,473
53020 Professional Support - Stud Svcs	605,520	69,091	-	-	-	-	-	-	674,611
53030 Professional Support - Instt Supp	2,849,081	96,159	-	-	-	197,336	-	-	3,142,576
53099 Supplemental Pay - Other Professional	660	20,636	-	-	-	-	-	-	21,296
53310 Professional Support - Acad Support	223,136	89,671	-	-	-	-	-	-	312,807
53320 Professional Support - Student Svc	862,355	422,405	-	-	-	-	-	-	1,284,760
53330 Professional Support - Inst Support	130,578	-	-	-	-	-	-	-	130,578
54000 Technical - Programmers, Etc.	516,995	74,275	-	-	-	-	-	-	591,270
54010 Secretarial and Clerical	2,826,692	316,434	15,114	-	-	-	-	-	3,158,240
54011 Physical Plant	634,318	-	-	-	-	-	-	-	634,318
54099 Supplemental Pay - Career	16,160	-	-	-	-	-	-	-	16,160
54100 Tech, Clerical, Trade&Serv/Ovr Time	3,921	9	-	-	-	-	-	-	3,930
54101 Straight Time In Excess of Reg Hrs	1,221	-	-	-	-	-	-	-	1,221
54500 Reg PT>20 hrs Full Ben FRS	61,005	-	-	-	-	-	-	-	61,005
54510 Reg PT<=20 hrs FRS Only	124,327	-	-	-	-	-	-	-	124,327
54550 OPS Temp PT FRS Only	25,000	-	-	-	-	-	-	-	25,000
56004 Other Personnel Serv-Instruct/Coach	-	7,735	-	-	-	-	-	-	7,735
56005 Other Personnel Serv-Instruct/Prog Mgr	-	-	-	-	-	-	-	-	-
56006 Other Personnel Serv-Inst/Para Prof	5,150	2,356	-	-	-	-	-	-	7,506
56010 OPS Instructional Non Credit	-	52,572	-	-	-	-	-	-	52,572
56101 OPS - Instructional Fall	1,114,184	229,734	-	-	-	-	-	-	1,343,918
56102 OPS - Instructional Spring	1,154,479	128,457	-	-	-	-	-	-	1,282,936
56103 OPS - Instructional Summer A	285,709	-	-	-	-	-	-	-	285,709
56105 OPS - Clinical Instruction	81,140	-	-	-	-	-	-	-	81,140
56110 OPS - Non-Credit (Open Campus)	115,463	52,608	-	-	-	-	-	-	168,071
56120 Other Pers Svcs - Substitute	12,321	-	-	-	-	-	-	-	12,321
57000 Other Personnel-Tech/Clerical/Trade	5,453	1,575	-	-	-	-	-	-	7,028
58000 Student Employee - SCF Paid	78,259	15,640	-	-	-	-	-	-	93,899
58100 Student Employee - Fed Work Study	-	147,439	-	-	-	-	-	-	147,439
58200 Student Employ - College Work Exp	25,709	-	-	-	-	-	-	-	25,709
58300 Student Employment - Peer Advisor	-	48,299	-	-	-	-	-	-	48,299

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - LOWER DIVISION  
 FOR THE YEAR ENDED JUNE 30, 2022

	1	2	3	4	5	7	8	9	TOTAL
	UNRESTRICTED	RESTRICTED	AUXILIARY	LOAN AND	SCHOLARSHIP	UNEXPENDED	DEBT	INVESTMENT	ALL FUNDS
	CURRENT	CURRENT	CURRENT	ENDOWMENT	RESTRICTED	PLANT FUND	SERVICE	IN PLANT	ALL FUNDS
59100 Social Security Contributions	1,354,026	134,400	3,333	-	-	12,271	-	-	1,504,029
59101 FICA/Medicare Contributions	359,560	38,385	779	-	-	2,870	-	-	401,595
59203 Florida Retirement Contribut - Reg	(209,059)	201,481	6,026	-	-	21,935	-	-	20,382
59206 Optional Retirement Contribut/DOR	254,730	46,122	-	-	-	-	-	-	300,852
59220 Net Pension Expense	821,369	-	-	-	-	-	-	-	821,369
59300 Accrued Leave Expense	(43,715)	3,429	(991)	-	-	10,927	-	-	(30,350)
59301 Accrued Annual Leave Expense	99,778	-	-	-	-	-	-	-	99,778
59400 Accrued Severance Pay Expense	490,445	7,591	-	-	-	-	-	-	498,036
59500 Other Benefits - Taxable	-	20,633	-	-	-	-	-	-	20,633
59506 College Provided FSA	16,290	1,381	-	-	-	-	-	-	17,671
59701 Health Insurance Contributions	3,520,449	310,027	9,619	-	-	28,718	-	-	3,868,813
59702 Life Insurance Contributions	68,985	6,257	180	-	-	594	-	-	76,016
59703 Dental Insurance Contributions	701	-	-	-	-	-	-	-	701
59704 Disability Insurance Contributions	33,836	3,280	94	-	-	310	-	-	37,519
59707 Vision Insurance Contributions	135	-	-	-	-	-	-	-	135
59751 Health Insurance OPEB Expense	46,977	-	-	-	-	-	-	-	46,977
59900 Personnel Expense Contingency (Bud)	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSE	32,216,733	3,707,594	74,308	-	-	278,860	-	-	36,277,494
CURRENT EXPENSE	65,499	7,954	-	-	-	-	-	-	73,453
60501 Travel - In-District	47,410	9,262	378	-	-	-	-	-	57,050
60502 Travel - Out-of-District	50,343	20,024	-	-	-	-	-	-	70,367
60504 Travel - International	1,000	-	-	-	-	-	-	-	1,000
60505 Travel - Reimbursable	467	-	-	-	-	-	-	-	467
60506 Travel - Student	6,462	116,853	108,550	-	-	-	-	-	231,865
60510 Travel - Other	110	-	-	-	-	-	-	-	110
61000 Freight and Postage	87,234	455	-	-	-	-	-	-	87,689
61501 Local Telephone/Fax Service	39,347	15,948	-	-	-	-	-	-	55,295
61502 Long Distance Telephone/Fax Service	-	-	-	-	-	-	-	-	-
61503 Suncom/WATS Service	13	-	-	-	-	-	-	-	13
61504 Other Communication Service	198,996	18,609	-	-	-	-	-	-	217,604
62001 Printing/Duplicating - Vendor	93,379	9,243	-	-	-	1,824	-	-	104,446
62002 Printing/Duplicating - College	94,135	10,884	-	-	-	-	-	-	105,019
62501 Repairs and Maintenance - Building	211,336	-	-	-	-	-	-	-	211,336
62502 Repairs and Maintenance - Furn/Equip	146,584	405	-	-	-	-	-	-	146,990
62503 Repairs and Maintenance - Grounds	9,880	-	-	-	-	-	-	-	9,880
62504 Service Contracts/Agreements	1,803,680	210,673	3,957	-	-	1,666	-	-	2,019,976
62505 Repairs and Maintenance - Other	3,627	-	-	-	-	-	-	-	3,627
63001 Rentals - Facilities	22,564	267,473	-	-	-	-	-	-	290,037
63002 Rentals - Equipment	3,200	-	-	-	-	-	-	-	3,200
63003 Rentals - Films	-	-	-	-	-	-	-	-	-
63005 Rentals - Other	6,087	755	-	-	-	-	-	-	6,842
63006 Lease/Purchase Payments	42,760	-	-	-	-	149,752	-	-	192,512
63501 Insurance - Property	480,815	-	-	-	-	-	-	-	480,815
63502 Insurance - Workers Compensation	173,474	-	-	-	-	-	-	-	173,474
63503 Insurance - Student	13,922	51,769	-	-	-	-	-	-	65,691
63505 Insurance - General Liability	197,777	-	-	-	-	-	-	-	197,777
63507 Insurance - Cyber Liability	-	-	-	-	-	-	-	-	-
63508 Other Insurance - FCSRMC	261,818	-	-	-	-	-	-	-	261,818
64001 Heating Fuels	283,950	-	-	-	-	-	-	-	283,950
64002 Water and Sewer	121,705	15,423	-	-	-	-	-	-	137,128
64003 Electricity	1,009,773	19,032	-	-	-	-	-	-	1,028,805
64004 Garbage Collections	64,817	-	-	-	-	-	-	-	64,817
64005 Fuel, Vehicular	14,374	-	-	-	-	-	-	-	14,374
64006 Hazardous Waste Removal	34,276	-	-	-	-	-	-	-	34,276
64008 Cable/Direct TV	-	-	-	-	-	-	-	-	-
64501 Other Contractual Services	306,588	557,713	69,182	-	-	2,400	-	-	935,884

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - LOWER DIVISION  
 FOR THE YEAR ENDED JUNE 30, 2022

	1	2	3	4	5	7	8	9	TOTAL
	UNRESTRICTED	RESTRICTED	AUXILIARY	LOAN AND	SCHOLARSHIP	UNEXPENDED	DEBT	INVESTMENT	TOTAL
	CURRENT	CURRENT	CURRENT	ENDOWMENT	RESTRICTED	PLANT FUND	SERVICE	IN PLANT	ALL FUNDS
64502 Institutional Memberships	91,641	31,299	-	-	-	-	-	-	122,941
64504 Collection/Billing Services	-	-	-	-	-	-	-	-	-
64505 Advertising (Required by Law)	1,478	-	-	-	-	1,315	-	-	2,793
64507 Contract Inst Serv/State Fund Enrol	-	-	-	-	-	-	-	-	-
64508 Contracted Non-Instructional Serv	810,946	14,680	-	-	-	-	-	-	825,626
64509 Other Services - Non-Contracted	21,348	59,324	-	-	-	232	-	-	80,904
64510 Advertising (Not Required by Law)	593,667	-	6,310	-	-	-	-	-	599,976
64512 Tuition Reimbursement Non-Taxable	15,431	-	-	-	-	-	-	-	15,431
64514 Contracted Svcs - Temp Svc Employee	58,535	-	-	-	-	-	-	-	58,535
64515 Contracted Svcs - Instruct Asst	44,366	45,121	-	-	-	-	-	-	89,487
64516 Technology Services	-	-	-	-	-	-	-	-	-
64517 Out of State/Area Adjunct Contract	-	-	-	-	-	-	-	-	-
64519 Contracted Svcs - Temp Svc (Depts)	13,885	90,338	96	-	-	-	-	-	104,319
64601 Marketing/Recruitment	-	60,906	-	-	-	-	-	-	60,906
64606 Needs-Related Payments	-	5,686,900	-	-	-	-	-	-	5,686,900
64608 Occupational Skills Training	-	-	-	-	-	-	-	-	-
64620 Travel Allowances	-	2,981	-	-	-	-	-	-	2,981
64621 Registration Fees (Non-employee)	-	35,000	-	-	-	-	-	-	35,000
64622 Subistence Allowances	-	-	122	-	-	-	-	-	122
64624 Other Participant Support Costs	-	-	-	-	-	-	-	-	-
65000 Professional Fees	450	30,020	-	-	-	-	-	-	30,470
65001 Consultant Fees	1,266	-	-	-	-	-	-	-	1,266
65002 Honoraria Fees	96,314	-	-	-	-	-	-	-	96,314
65003 Legal Fees	-	10,000	-	-	-	-	-	-	10,000
65004 Auditing Fees	-	-	-	-	-	54,216	-	-	54,216
65005 Architectural Fees	-	-	-	-	-	-	-	-	-
65006 Engineering Fees	-	-	-	-	-	-	-	-	-
65007 Other Professional Fees	89,350	39,950	-	-	-	-	-	-	129,300
65008 Accreditation Fees	19,263	-	-	-	-	-	-	-	19,263
65009 Bank Service Fees	190,273	12,216	1,241	-	-	-	-	-	203,729
65501 Educational Materials and Supplies	337,691	130,022	-	-	-	3,471	-	-	471,184
65502 Office Materials and Supplies	104,928	37,769	-	-	-	20,433	-	-	163,130
65503 Diplomas and Covers	-	-	-	-	-	-	-	-	-
65701 Data Software - Ed/Non-Capitalized	372,371	213,643	-	-	-	-	-	-	586,015
65702 Data Software - Adm/Non-Capitalized	1,241,502	220,339	62,655	-	-	1,650	-	-	1,526,146
66001 Maintenance Materials/Supplies	125,763	-	-	-	-	-	-	-	125,763
66002 Janitorial Materials/Supplies	54,130	-	-	-	-	-	-	-	54,130
66003 Automotive Materials/Supplies	8,821	-	-	-	-	-	-	-	8,821
66004 Grounds Materials/Supplies	36,739	-	-	-	-	-	-	-	36,739
66005 Construction Materials/Supplies	2,324	-	-	-	-	-	-	-	2,324
66008 HVAC Materials and Supplies	18,281	-	-	-	-	-	-	-	18,281
66501 Athletic Materials and Supplies	-	57,573	-	-	-	-	-	-	57,573
66502 Athletic Uniforms	-	26,473	-	-	-	-	-	-	26,473
66503 Food and Food Products	12,317	94,463	6,320	-	-	-	-	-	113,100
66504 Materials and Supplies - Other	2,980	2,073	-	-	-	-	-	-	5,053
66505 Departmental Uniforms	10,346	-	-	-	-	-	-	-	10,346
66506 Minor Equipment (100.01 - 999.99)	66,209	93,418	4,174	-	-	286,738	-	-	450,539
66507 Minor Computer Equip(100.01-999.99)	25,891	357,028	-	-	-	119,086	-	-	502,005
66508 Food charges - CCD only	266	-	-	-	-	-	-	-	266
67001 Subscriptions (Library Only)	-	301	-	-	-	-	-	-	301
67002 Periodicals (Library Only)	28,848	-	-	-	-	-	-	-	28,848
67003 Books (Library Only)	100,380	-	-	-	-	-	-	-	100,380
67004 Other Library Collections	14,222	-	-	-	-	-	-	-	14,222
67006 e-Resources Licenses Library Only	94,455	-	-	-	-	-	-	-	94,455
67505 Miscellaneous/Clothing	-	(100)	-	-	-	-	-	-	(100)
67507 Central Stores - Resale	9,109	-	-	-	-	-	-	-	9,109
67511 Use Tax - Vending	-	-	947	-	-	-	-	-	947
67601 Indirect Cost Expense - Private	-	-	-	-	-	-	-	-	-
67602 Indirect Cost Expense - State	-	103,196	-	-	-	-	-	-	103,196
67603 Indirect Cost Expense - Federal	-	1,406,383	-	-	34,224	-	-	-	1,440,607

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - LOWER DIVISION  
 FOR THE YEAR ENDED JUNE 30, 2022

	1	2	3	4	5	7	8	9	TOTAL
	UNRESTRICTED	RESTRICTED	AUXILIARY	LOAN AND	SCHOLARSHIP	UNEXPENDED	DEBT	INVESTMENT	TOTAL
	CURRENT	CURRENT	CURRENT	ENDOWMENT	RESTRICTED	PLANT FUND	SERVICE	IN PLANT	ALL FUNDS
68001 Scholarships	-	473,409	-	-	15,929,284	-	-	-	16,402,694
68002 Fundable Fee Waivers	1,012,480	-	-	-	-	-	-	-	1,012,480
68003 Textbook/Material/Supplies Scholars	-	-	-	-	14,257	-	-	-	14,257
69210 Non-Mandatory Train-Out/Current/Unres	-	-	-	-	-	-	-	-	-
69230 Non-Mandatory Train-Out/Current/Rest	-	-	252,159	-	-	-	-	-	252,159
69250 Non-Mandatory Trans-Out/Auxiliary	-	-	-	-	-	-	-	-	-
69250 Non-Mandatory Train-Out/Scholarship	-	-	124,545	-	-	-	-	-	124,545
69270 Non-Mandatory Train-out/Unexpended Plant	-	158,564	570,382	-	-	-	-	-	728,946
69500 Other Expenses	(31,153)	(210)	78,947	-	2,857	(210)	-	-	50,231
69501 Bad Debt Expense	94,887	8,758	41,624	-	54,617	10,435	-	-	210,322
69503 Unemployment Compensation	9,678	-	-	-	-	-	-	-	9,678
69504 Uninsured Losses	-	-	-	-	-	-	-	-	-
69506 Proceeds from Sale of Fixed Asset	(5,602)	-	-	-	-	-	-	5,602	-
69521 Uninsured Loss Recovery (COVID)	-	2,574,769	-	-	-	-	-	-	2,574,769
69522 HEERF Student Reengagement Expense	-	314,522	-	-	-	-	-	-	314,522
69600 Prior Year Corrections	17,918	10	-	-	-	-	-	-	17,928
69920 Buildings - Depreciation Expense	-	-	-	-	-	-	-	3,001,727	3,001,727
69930 Other Structures/Improvements - Depreciation Expense	-	-	-	-	-	-	-	552,152	552,152
69940 Machinery & Equipment - Depreciation Expense	-	-	-	-	-	-	-	785,520	785,520
TOTAL CURRENT EXPENSE	11,716,540	13,721,661	1,333,539	-	16,035,240	653,009	-	4,345,002	47,804,991
CAPITAL OUTLAY 70000									
70500	-	15,000	-	-	-	-	-	-	15,000
70601 Educ Computer Equip (\$1000-\$4999)	1,040	548,492	-	-	-	17,752	-	-	567,284
70602 Office Computer Equip (\$1000-\$4999)	43,284	68,645	9,500	-	-	188,628	-	-	310,058
70603 Non-Computer Educ F & E (1000-4999)	18,038	122,073	-	-	-	55,265	-	-	195,376
70604 Non-Comp Office F & E (1000-4999)	30,365	-	12,755	-	-	26,634	-	-	69,754
71000 Furniture and Equipment	-	-	-	-	-	-	-	-	-
71001 Educ Furniture and Equip (5000+)	51,959	270,045	-	-	-	(3,340)	-	(326,290)	(7,626)
71002 Office Furn and Equip (5000+)	6,500	-	-	-	-	12,918	-	(19,418)	-
71003 Construction and Mtn Equip (5000+)	-	-	-	-	-	-	-	-	-
71004 Vehicles (5000+)	56,392	-	-	-	-	-	-	(56,392)	-
71005 Athletic Equipment (5000+)	-	-	-	-	-	-	-	-	-
71006 Computer Equipment (5000+)	53,327	38,995	-	-	-	-	-	(133,315)	(11,748)
75002 Architectural/Engineering-Basic Ser	-	-	-	-	-	29,245	-	-	(11,748)
75010 Blueprinting/Duplicating/Advertising	-	-	-	-	-	598,908	-	-	(598,908)
75015 Demolition	-	-	-	-	-	-	-	-	-
75017 Site Preparation	-	-	-	-	-	-	-	-	-
75018 Materials Testing/Inspection	-	-	-	-	-	-	-	-	-
75024 General Construction	-	-	-	-	-	-	-	-	-
75028 Construction Materials	-	-	-	-	-	840,441	-	-	(840,441)
75029 Fixed Equipment	-	-	-	-	-	985	-	-	(985)
75032 Initial Supplies	-	-	-	-	-	-	-	-	-
76000 Non-Capitalized Repairs/Maint/Remod	18,965	-	-	-	-	730,305	-	-	749,270
77000 Land	-	-	-	-	-	-	-	-	-
79000 Other Structures and Improvements	-	-	-	-	-	981,812	-	-	(981,812)
79002 Athletics Courts and Fields	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	44,213,144	18,492,506	1,430,101	-	16,035,240	4,411,423	-	1,387,440	85,969,853
TOTAL CAPITAL EXPENSE	279,871	1,063,251	22,255	-	-	3,479,553	-	(2,957,562)	1,887,368

SCHEDULE 7B

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - UPPER DIVISION  
 FOR THE YEAR ENDED JUNE 30, 2022

	UNRESTRICTED CURRENT	RESTRICTED CURRENT	TOTAL ALL FUNDS
<b>PERSONNEL EXPENSES</b>			
51201 Non-Instructional Administrator	\$ 0	\$ 0	\$ 0
51202 Middle Manager	0	0	0
52001 Instructional - 9 Month	191,204	0	191,204
52005 Instructional - Program Manager	8,000	0	8,000
52006 Supplemental Pay - Instructional	9,058	0	9,058
52101 Instructional - Overload - Fall	51,264	0	51,264
52102 Instructional - Overload - Spring	56,249	0	56,249
52103 Instructional - Overload - Summer A	52,139	0	52,139
52200 Instructional - Substitution (FT)	0	0	0
53010 Professional Support - Academic	44,491	0	44,491
56005 OPS - Inst/Program Manager	2,000	0	2,000
56007 OPS - Adjunct Training	0	0	0
56101 OPS - Instructional Fall	171,561	0	171,561
56102 OPS - Instructional Spring	169,680	0	169,680
56103 OPS - Instructional Summer A	94,010	0	94,010
59100 Social Security Contributions	24,704	0	24,704
59101 FICA/Medicare Contributions	12,118	0	12,118
59203 Florida Retirement Contribut - Reg	40,574	0	40,574
59206 Optional Retirement Contribut/DOR	3,229	0	3,229
59505 College Provided TSA	0	0	0
59506 College Provided FSA	209	0	209
59701 Health Insurance Contributions	31,818	0	31,818
59702 Life Insurance Contributions	792	0	792
59704 Disability Insurance Contributions	413	0	413
<b>TOTAL PERSONNEL EXPENSE</b>	<b>\$ 963,513</b>	<b>\$ 0</b>	<b>\$ 963,513</b>
<b>CURRENT EXPENSE</b>			
60501 Travel - In-District	\$ 641	\$ 0	\$ 641

SCHEDULE 7B

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - UPPER DIVISION  
 FOR THE YEAR ENDED JUNE 30, 2022

60502	Travel - Out-of-District	0	0	0
60503	Travel - Out-of-State	0	0	0
60504	Travel - International	0	0	0
61000	Freight and Postage	0	0	0
62001	Printing/Duplicating - Vendor	0	0	0
62002	Printing/Duplicating - College	397	0	397
62504	Service Contracts/Agreements	0	0	0
64519	Contracted Svcs - Temp Svc (Depts)	0	0	0
65002	Honoraria Fees	0	0	0
65007	Other Professional Fees	460	0	460
65008	Accreditation Fees	2,875	0	2,875
65501	Educational Materials and Supplies	7,013	0	7,013
65502	Office Materials and Supplies	1,073	0	1,073
65701	Data Software - Ed/Non-Capitalized	0	0	0
66506	Minor Equipment	0	0	0
66507	Minor Computer Equipment	0	0	0
67003	Books (Library Only)	9,961	0	9,961
67006	e-Resources Licenses Library Only	61,210	0	61,210
68002	Fundable Fee Waivers	43,105	0	43,105
69501	Bad Debt Expense	0	0	0
69600	Prior Year Corrections	0	0	0
	<b>TOTAL CURRENT EXPENSE</b>	<b>\$ 127,353</b>	<b>\$ 0</b>	<b>\$ 127,353</b>
	<b>CAPITAL OUTLAY</b>			
70601	Educ Computer Equip (\$1000-\$4999)	0	0	0
70602	Office Computer Equip (\$1000-\$4999)	0	0	0
70603	Non-Computer Educ F & E (1000-4999)	15,747	0	15,747
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 15,747</b>	<b>\$ 0</b>	<b>\$ 15,747</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,106,613</b>	<b>\$ 0</b>	<b>\$ 1,106,613</b>

SCHEDULE 7C

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, BRADENTON CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2022

	\$	OPERATING RESTRICTED CURRENT	GRANT RESTRICTED CURRENT	TOTAL ALL FUNDS
<b>PERSONNEL EXPENSES</b>				
51100 Instructional Management	\$ 111,589	\$ 0	\$ 0	111,589
51102 Supplemental Pay-Instructional Mgmt	0	0	0	0
52001 Instructional - 9 Month	1,092,967	0	0	1,092,967
52003 Instructional - Counselor	87,618	0	0	87,618
52005 Instructional - Program Manager	0	0	0	0
52006 Supplemental Pay - Instructional	7,934	7,214	0	15,148
52101 Instructional Overload - Fall	3,272	0	0	3,272
52102 Instructional Overload - Spring	(748)	5,181	0	4,433
53030 Professional Support - Insttit Supp	111,223	0	0	111,223
53099 Supplemental Pay - OPS	0	0	0	0
54000 Technical - Programmers, Etc.	70,156	0	0	70,156
54010 Secretarial and Clerical	130,134	0	0	130,134
54012 Custodial	23,112	0	0	23,112
54099 Supplemental Pay - Career	3,758	0	0	3,758
54100 Tech, Clerical, Trade&Serv/Ovr Time	246	150	0	396
54101 Straight Time In Excess of Reg Hrs	221	0	0	221
56006 Other Personnel Serv-Inst/Para Prof	0	0	0	0
56101 OPS - Instructional Fall	5,602	0	0	5,602
56102 OPS - Instructional Spring	5,320	0	0	5,320
56110 OPS - Non-Credit (Open Campus)	0	0	0	0
56120 Other Pers Svcs - Substitute	23,735	42,517	0	66,252
56500 Other Professional - Part-Time	17,959	0	0	17,959
58000 Student Employee - SCF Paid	0	0	0	0
58200 Student Employee - College Work Exp	0	0	0	0
59100 Social Security Contributions	100,082	0	0	100,082
59101 FICA/Medicare Contributions	24,533	0	0	24,533
59203 Florida Retirement Contribut - Reg	150,839	0	0	150,839
59206 Optional Retirement Contributions	0	0	0	0
59300 Accrued Leave Expense	4,961	0	0	4,961
59301 Accrued Annual Leave Expense	0	0	0	0
59400 Accrued Severance Pay Expense	14,512	0	0	14,512



SCHEDULE 7C

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, BRADENTON CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2022

	OPERATING RESTRICTED CURRENT	GRANT RESTRICTED CURRENT	TOTAL ALL FUNDS
59506 College Provided FSA	413	0	413
59701 Health Insurance Contributions	274,179	0	274,179
59702 Life Insurance Contributions	4,769	0	4,769
59704 Disability Insurance Contributions	2,531	0	2,531
<b>TOTAL PERSONNEL EXPENSE</b>	<b>\$ 2,270,915</b>	<b>\$ 55,062</b>	<b>\$ 2,325,978</b>
<b>CURRENT EXPENSE</b>			
60501 Travel - In-District	2,540	0	2,540
60502 Travel - Out-of-District	5,950	4,040	9,990
60503 Travel - Out-of-State	2,124	5,166	7,290
60506 Travel - Student	195,000	0	195,000
61000 Freight and Postage	15	0	15
62001 Printing/Duplicating - Vendor	8,393	0	8,393
62002 Printing/Duplicating - College	5,336	0	5,336
62502 Repairs and Maintenance -Furn/Equip	10,171	0	10,171
62505 Repairs and Maintenance - Other	0	0	0
63005 Rentals - Other	4,146	0	4,146
63006 Lease/Purchase Payments	201,561	0	201,561
63505 Insurance - General Liability	3,126	0	3,126
64501 Other Contractual Services	21,197	0	21,197
64502 Institutional Memberships	3,139	0	3,139
64507 Contract Inst Serv/State Fund Enrol	312,681	0	312,681
64508 Contracted Non-Instructional Serv	119,724	0	119,724
64509 Other Services - Non-Contracted	170	0	170
64510 Advertising(Not Required by Law)	0	0	0
64514 Contracted Svcs - Temp Svc Employee	0	0	0
64519 Contracted Svcs - Temp Svc (Depts)	11,535	0	11,535
65001 Consultant Fees	(302)	0	(302)
65503 Diplomas and Covers	28	0	28
65004 Auditing Fees	19,889	0	19,889
65008 Accreditation Fees	1,200	0	1,200
65501 Educational Materials and Supplies	155,107	0	155,107

SCHEDULE 7C

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, BRADENTON CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2022

	OPERATING RESTRICTED CURRENT	GRANT RESTRICTED CURRENT	TOTAL ALL FUNDS
65502 Office Materials and Supplies	2,993	0	2,993
65701 Data Software - Ed/Non-Capitalized	54,539	7,072	61,611
65702 Data Software - Adm/Non-Capitalized	4,924	0	4,924
66501 Athletic Materials and Supplies	832	0	832
66503 Food and Food Products	18,333	0	18,333
66004 Grounds Materials/Supplies	4,900	0	4,900
66502 Athletic Uniforms	0	0	0
66506 Minor Equipment (100.01 - 999.99)	13,088	0	13,088
66507 Minor Computer Equip(100.01-999.99)	0	0	0
68500 Interest on Debt - Operating	0	0	0
69600 Prior Year Corrections	(21,635)	21,635	0
<b>TOTAL CURRENT EXPENSE</b>	<b>\$ 1,160,703</b>	<b>\$ 37,912</b>	<b>\$ 1,198,615</b>
<b>CAPITAL OUTLAY</b>			
70601 Educational Computer Equip	0	0	0
70602 Office Computer Equipment(1000-4999)	0	0	0
70603 Non-Computer Educ Furn. & Equip.(1000-4999)	0	0	0
70604 Non-Computer Office Furn & Equip.(1000-4999)	6,525	0	6,525
71006 Computer Equipment (5000+)	11,748	0	11,748
75002 Architectural/Engineering-Basic Ser	0	0	0
75024 General Construction	0	0	0
76000 Non-Capitalized Repairs/Maint/Remod	0	0	0
79000 Other Structures and Improvements	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 18,273</b>	<b>\$ 0</b>	<b>\$ 18,273</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,449,891</b>	<b>\$ 92,975</b>	<b>\$ 3,542,866</b>

SCHEDULE 7D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, VENICE CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2022

		OPERATING		GRANT		TOTAL
		RESTRICTED	CURRENT	RESTRICTED	CURRENT	
<b>PERSONNEL EXPENSES</b>						
51100 Instructional Management	\$	94,261	\$	0	\$	94,261
51102 Supplemental Pay-Instructional Mgmt		0		0		0
52001 Instructional - 9 Month		284,538		0		284,538
52003 Instructional - Counselor		86,498		0		86,498
52004 Instructional - Coach		0		0		0
52006 Supplemental Pay - Instructional		1,200		0		1,200
52101 Instructional Overload - Fall		0		0		0
52102 Instructional Overload - Spring		0		0		0
53030 Professional Support - Insttit Supp		0		0		0
53099 Supplemental Pay - OPS		0		0		0
54000 Technical - Programmers, Etc.		38,176		0		38,176
54010 Secretarial and Clerical		75,267		0		75,267
54012 Custodial		0		0		0
54099 Supplemental Pay - Career		0		0		0
54100 Tech, Clerical, Trade&Serv/Ovr Time		186		0		186
54101 Straight Time In Excess of Reg Hrs		0		0		0
56006 Other Personnel Serv-Inst/Para Prof		0		0		0
56101 OPS - Instructional Fall		0		0		0
56102 OPS - Instructional Spring		0		0		0
56110 OPS - Non-Credit (Open Campus)		0		0		0
56120 Other Pers Svcs - Substitute		17,654		0		17,654
56500 Other Professional - Part-Time		8,101		0		8,101
58000 Student Employee - SCF Paid		0		0		0
58200 Student Employee - College Work Exp		0		0		0
59100 Social Security Contributions		34,500		0		34,500
59101 FICA/Medicare Contributions		8,325		0		8,325
59203 Florida Retirement Contribut - Reg		61,642		0		61,642
59206 Optional Retirement Contributions		0		0		0
59300 Accrued Leave Expense		7,320		0		7,320
59400 Accrued Severance Pay Expense		0		0		0

SCHEDULE 7D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, VENICE CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2022

	OPERATING RESTRICTED CURRENT	GRANT RESTRICTED CURRENT	TOTAL ALL FUNDS
59506 College Provided FSA	571	0	571
59701 Health Insurance Contributions	95,143	0	95,143
59702 Life Insurance Contributions	1,870	0	1,870
59704 Disability Insurance Contributions	976	0	976
<b>TOTAL PERSONNEL EXPENSE</b>	<b>\$ 816,227</b>	<b>\$ 0</b>	<b>\$ 816,227</b>
<b>CURRENT EXPENSE</b>			
60501 Travel - In-District	90	0	90
60502 Travel - Out-of-District	644	0	644
60503 Travel - Out-of-State	1,875	0	1,875
60506 Travel - Student	65,456	0	65,456
61000 Freight and Postage	2,610	0	2,610
62001 Printing/Duplicating - Vendor	1,863	0	1,863
62002 Printing/Duplicating - College	482	0	482
62504 Service Contracts/Agreements	0	0	0
62505 Repairs and Maintenance - Other	0	0	0
63005 Rentals - Other	0	0	0
63006 Lease/Purchase Payments	12,328	0	12,328
63505 Insurance - General Liability	317	0	317
64501 Other Contractual Services	1,913	0	1,913
64502 Institutional Memberships	955	0	955
64507 Contract Inst Serv/State Fund Enrol	123,878	0	123,878
64508 Contracted Non-Instructional Serv	61,555	900	62,455
64509 Other Services - Non-Contracted	0	0	0
64510 Advertising(Not Required by Law)	486	0	486
64514 Contracted Svcs - Temp Svc Employee	0	0	0
64519 Contracted Svcs - Temp Svc (Depts)	1,123	0	1,123
65004 Auditing Fees	20,448	0	20,448
65008 Accreditation Fees	1,200	0	1,200
65501 Educational Materials and Supplies	65,883	1,672	67,555
65502 Office Materials and Supplies	4,005	0	4,005

SCHEDULE 7D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, VENICE CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2022

	OPERATING RESTRICTED CURRENT	GRANT RESTRICTED CURRENT	TOTAL ALL FUNDS
65701 Data Software - Ed/Non-Capitalized	10,480	8,234	18,715
65702 Data Software - Adm/Non-Capitalized	4,842	0	4,842
66501 Athletic Materials and Supplies	0	0	0
66503 Food and Food Products	477	0	477
66506 Minor Equipment (100.01 - 999.99)	1,398	9,942	11,340
69500 Other Expenses	0	0	0
<b>TOTAL CURRENT EXPENSE</b>	<b>\$ 385,595</b>	<b>\$ 21,606</b>	<b>\$ 407,201</b>
<b>CAPITAL OUTLAY</b>			
70601 Educational Computer Equip	0	0	0
70602 Office Computer Equipment(1000-4999)	1,200	0	1,200
70603 Non-Computer Educ Furn. & Equip.(1000-4999)	1,230	34,234	35,464
70604 Non-Computer Office Furn & Equip.(1000-4999)	0	0	0
71001 Educ Furniture and Equip (5000+)	0	7,626	7,626
75002 Architectural/Engineering-Basic Ser	0	0	0
75024 General Construction	0	0	0
76000 Non-Capitalized Repairs/Maint/Remod	0	0	0
79000 Other Structures and Improvements	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,430</b>	<b>\$ 41,860</b>	<b>\$ 44,290</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,204,252</b>	<b>\$ 63,467</b>	<b>\$ 1,267,719</b>

State College of Florida Current Capital Projects With Budgets over \$150,000 as of March 2023	Board of Trustee Approved Budget	Date Board Approved Budget	Source of Funds	Project Justification	Total Estimated Project Expense Includes all Hard and Soft costs	Remaining Budget Column C minus Column F	Comments
<b>FY23</b>							
Hurricane Ian Repairs, Venice Campus	354,020	1/31/2023	Insurance Claim	Hurricane Damage	354,020		In Process
Hurricane Ian Repairs, Bradenton & Venice Campus	413,709	1/31/2023	Insurance Claim	Hurricane Damage	413,709		In Process
Venice Science Building	5,800,000	4/26/2022	PECO, Fund Balance	Capacity	5,800,000	-	In Process
HVAC Upgrades, Indoor Air Quality	5,908,607	3/29/2022	HEERF	Health/Def. Maint.	5,908,607	-	In Process
Fire Alarm Upgrades, Collegewide	787,121	9/27/2022	\$8.2M State CARES, CIF	Life Safety	787,121		In Process
Stage Lift Replacement & Restroom Remodel	674,100	5/25/2021	Fund Balance	Deferred Maint.	674,100		In Process
Radiography X-Ray Machine	681,040	10/25/2022	Fund Balance	Deferred Maint.	681,040		In Process
Collegiate School Floor Replacement, Bradenton	375,000	12/13/2022	Collegiate School PECO	Deferred Maint.	375,000		In Process
26 West Center Building, EDC Office Suite	343,000	1/31/2023	Grant, Fund Balance	EDC Lease	343,000		In Process
Elevator Upgrades, Collegewide	1,040,000	6/28/2022	\$8.2M State CARES	Life Safety	1,040,000		In Process
Restroom Upgrades & ADA Door Operators, Collegewide	910,000	5/25/2021	CIF, Fund Balance	Deferred Maint.	910,000		In Process
Classroom A/V Upgrade, Collegewide	1,000,000	10/25/2022	Fund Balance	Def. Maint/Academic	1,000,000		In Process
Subtotal FY23	18,286,596				18,286,596		
<b>FY24</b>							
Bradenton Site Improvements	708,000	5/25/2021	CIF	Drainage/Safety	708,000		FY24
Building Maintenance Collegewide: Roof, Floor, Painting	450,000	5/25/2021	CIF, CO&DS	Deferred Maint.	450,000		FY24
Roof Coatings, Collegewide	1,535,000	6/28/2022	\$8.2M State CARES	Deferred Maint.	1,535,000		FY24
Building Deferred Maintenance, Buildings 17, 29, 300, 500	2,270,000	6/28/2022	\$8.2M State CARES	Deferred Maint.	2,270,000		FY24
HVAC Deferred Maintenance, Buildings 17, 26	2,658,776	6/28/2022	\$8.2M State CARES	Deferred Maint.	2,658,776		FY24
Subtotal FY24	7,621,776				7,621,776		
Subtotal FY23	18,286,596				18,286,596		
Subtotal FY23 & 24	25,908,372	FY23&24			25,908,372		

RULES FOR FINAL ACTION MARCH 28, 2023

<u>Rule</u>	<u>Title</u>	<u>Revision</u>
6HX14-5.18	Procurement	Revisions to Rule

# RULE

<b>Subject</b>	<b>Procurement</b>	<b>Number:</b> 6HX14-5.18
<b>Authority</b>	F.S. 287.017, 287.057, 1001.64	<b>Date:</b> <a href="#">02/26/13</a>
<b>History</b>	1/18/84, 8/17/88, 6/15/94, 9/15/99, 11/18/05, 1/17/07, <a href="#">02/26/13</a>	
<b>Source</b>	Vice President, <a href="#">BusinessFinance</a> & Administrative Services	

All College procurement by competitive solicitation shall conform to applicable rules of the State Board of Education. Purchases not exceeding the [Category Five threshold specified in Section 287.017, F.S. limit of \\$65,000 and purchases for items that are exempt from the bid requirements of State Board of Education Rule 6A-14.0734](#) may be approved or rejected by the President or his/her designee. [Recommendation for awards exceeding Category Five as specified in Section 287.017, F.S., shall be approved or rejected by the District Board of Trustees.](#) ~~An exception is made for purchases that are approved as part of the annual budget AND that are routine operating expenditures of the College such as utility bills or software license renewals. In the case of an excepted purchase the approval limit of the President or his/her designee is up to \$250,000. The District Board of Trustees shall be responsible to approve all excepted purchases in excess of \$250,000.~~

~~Competitive solicitations exceeding the \$65,000 limit shall be approved or rejected by the District Board of Trustees.~~

In the event than an invoice is received that is priced lower than the original bid approved, in accordance with this rule, the College is authorized to pay the lesser amount, assuming no reduction in contract services or conditions, without further action.



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<b>History</b>	1/18/84, 8/17/88, 6/15/94, 9/15/99, 11/18/05, 1/17/07, 02/26/13	
<b>Source</b>	Vice President, Finance & Administrative Services	

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**State College of Florida, Manatee-Sarasota**

**Dr. Carol Probstfeld, President**

**Goals & Targets for Additional Retirement Contribution**

**2023 - 2024**

The President's goals are developed annually to advance the College's strategic priorities and address points of emphasis that positively impact the institution. To develop annual goals, the President and the Vice President group review the College's progress in achieving its strategic priorities, annual performance measures, budgetary considerations, community workforce demand, and infrastructure projects. We examine higher education trends, community growth projections and industry best practices to identify the greatest opportunities for our institution. Each goal is intended to be broad, requiring multiple divisions of the College to contribute to goal accomplishment.

For the upcoming year, the President's goals address the College's enrollment, employee recruitment, and federal grant eligibility. These goals are measurable and require a statistical increase to mark accomplishment. They are strategic in nature and when accomplished, create multi-year positive impacts for the institution.

**Goals – To be completed by June 30, 2024**

**1. Nursing**

Based on the yield rate of qualified nursing applicants from all applications, SCF will increase the number of applicants for the 2023-2024 year to at least 540 applicants, up from 350 applicants during the 2022-2023 academic year.

20%

**2. Elementary Education**

SCF will increase the number of students enrolled in the Baccalaureate program in Elementary Education by at least 20 students during the 2023-2024 academic year, increasing the current enrollment by 100%.

20%

**3. Middle School Outreach**

SCF will increase the number of middle school students hosted by SCF for on-campus events during the 2023-2024 academic year, through new middle school outreach programs, to at least 250, up from 100 students in 2021-2022 and 186 students to date in 2022-2023. This will include expanding enrollment in the College Reach Out Program.

20%

**4. Data Containerization**

SCF will implement containerization of our cloud data storage. This will result in a savings of at least \$23,000 (15%) in the cost of data storage. In addition, this change will result in the data having less exposure to risk and will save SCF \$22,000 annually in current labor costs associated with security patching. These savings (\$45,000) will be reinvested in strengthening data security.

20%

## 5. Dual Enrollment Conversion

For the 2023-2024 year, SCF will increase the percentage of formerly dual enrolled students who choose to continue at SCF following high school graduation, from 25% during the 2022-2023 year to 28%. This will represent an increase of 13 students.

Former dual enrollment students enroll in an average of 2 credits more per term and have a higher persistence and retention rate than SCF students who were not dual enrolled.

20%

**Stretch - to be completed by June 30, 2024**

## 6. Overall Enrollment increase

Through a variety of tactics SCF will increase overall credit load enrollment by 1.5% for the 2023-2024 fiscal year over the 2022-2023 fiscal year.

The credit load enrollment for the 2022-2023 fiscal year is projected to be 184,053 total credits. Thus, successful achievement of the goal will result in an increase of at least 2,761 credits.

30%

## 7. Persistence Fall to Spring

SCF will implement several measures aimed at increasing fall to spring student persistence from just below 75% at present, up to 76%. This change will result in approximately 100 more students enrolling in the spring term.

40%

## 8. South County Application to Enrollment

For 2023–2024 year SCF will increase the applicant-to-enrollee conversion rate of first time in college (FTIC) applicants from Lemon Bay, Northport, Port Charlotte, and Venice high schools, to at least 60%, up from 55% in Fall 2022.

Keeping the number of applicants greater than or equal to the 2022-2023 goal (409), the number of new enrollees from these schools will exceed 255 (30 additional new students).

30%

