STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
OPERATING BUDGET
2014 - 2015 FISCAL YEAR

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BUDGET NARRATIVE
2014-15 OPERATING BUDGET
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EXHIBITS A, A1 AND A2
BUDGET SUMMARY

These exhibits are summaries of the financial plan for each of the funds through which revenues will be received and expenditures will be disbursed throughout the budget year. The summaries of Funds 1, 2, and 7 for the lower division (Exh A), upper division (Exh A1) and collegiate school (Exh A2) reflect the budgets as presented on succeeding exhibits for review and approval.

EXHIBIT B
BUDGET JUSTIFICATION

Exhibit B presents information to support the budget request. The Exhibit includes student fee amounts per credit hour, transfers, and federal funds information.

EXHIBITS C, C1 AND C2
REVENUES
CURRENT FUNDS

Tuition and Non-Resident Fees for Two Year Programs - for 2014-15 are estimated at $16,227,795 for in state fees for credit courses (205,832 student load hours) and $1,461,622 for out-of-state fees for credit courses (6,175 student load hours). The fee rate is the same as the 2013-14 rate (no increase), however the cumulative fees are $1,447,552 lower due to a 2% decrease in projected load hours over actual load hours for 2014-15, or 7.6% decrease from budgeted hours for 2013-14. Included in the fees are designated amounts for financial aid, student activities and services, technology and capital improvements. The portion of the fee for technology will be restricted to the enhancement of service to students by providing current technology standards as they relate to administrative services, student email, portal, instructional technology and online learning. Excess fees over expenses, should they occur, will be reserved in fund balance for future year student technology expenses.

Florida College System Program Fund and State Lottery – are budgeted at $17,499,159 and $5,136,721, respectively, for a total allocation of $22,635,880. This is a net increase of $503,208 from the allocation for 2013-14 of $22,132,672.

Other Revenue – is budgeted at $5,195,725 for 2014-15, which includes non-credit at a minimum average rate of $25.98 per hour, other student fees, indirect revenues, interest, cell tower lease, transfers-in from the Auxiliary Fund, proceeds from sales and services and rental of college facilities.

Baccalaureate Programs Revenue Exhibit C1 - is recorded in the current unrestricted fund as required by law. Tuition is estimated at $1,149,394 for in state (12,522 student load hours) and $27,500 for out-of-state (100 student load hours) for the continuation of eight programs (BAS Technology Management, BAS International Business and Trade, BS Nursing, BS Early Childhood Education, BAS Health Services Administration, BAS Homeland Security, BAS Public Safety Administration and BAS Energy Technology Management). The tuition rate is the same as the 2013-14 rate, however, the technology fee was reduced by $1.56 for a 1% reduction in total tuition and fees. Included in the per-hour fees to students are designated fund amounts for financial aid, student activities and services, technology and capital improvements, and total $259,571. Other budgeted revenue include college program funds at $178,164, other student fees at $74,675, and other grants and contracts (foundation) at $90,145.

Collegiate School Revenue Exhibit C2 – are recorded in the current restricted fund. State funding through the School Board of Manatee County is budgeted at $2,879,313. Other revenues include $21,000 for meal sales to students, $45,000 for the Federal School Lunch Program and $500 of miscellaneous revenue.

EXHIBITS D, D1 AND D2
EXPENDITURES
CURRENT FUNDS

Personnel Expenses Lower Division – for 2014-15, are budgeted at $34,087,634 as compared with $33,396,357 budgeted in 2013-14, an increase of $691,277. Personnel costs are at 73.7% of total operating costs as compared to 72.9% for 2013-14. The budget provides for no increase for regular full and part-time administrative, professional and career employees, a $350 increase for all eligible faculty, seven new positions, including one faculty lecturer, a coordinator of student recruitment and orientation, a systems analyst for student affairs, a coordinator for the quality enhancement plan (QEP) as required by SACS, an alumni coordinator, a coordinator of web communications and social media, and a director of institutional reporting. Also included are earned faculty promotions (T.O.P. for career employees), and organizational changes to take best advantage of the considerable talents of individuals at the college. Also reflected in the personnel expenses is a continuation of supplemented dependent health coverage, an 11% increase in health insurance premiums and a 5.9% increase in the retirement rate paid by the college for all classes of employees. Employees will continue contributing 3% of their retirement cost.

Current Expenses Lower Division – for 2014-15 are budgeted at $12,002,731, a decrease of $115,754 over 2013-14. The difference is a result of cuts in property and liability insurance through the consortium ($100,000), a 0% increase in utilities due to energy management, and minor cuts across the board.

Capital Outlay Lower Division – for 2014-15 are budgeted at $162,742, which is a net decrease of $125,749 from 2013-14. This budget represents general facilities equipment, labs and classroom improvements and equipment upgrades.

Baccalaureate Programs Expenditures Exhibit D1- are recorded in both the current unrestricted and restricted funds to include state, student and private grant supported expenses. Personnel expenses are budget at $913,196. Current expenditures are budgeted at $425,607, and include operating expenses for eight ongoing programs. There are no capital outlay expenditures budgeted for 2014-15.

Collegiate School Expenditures Exhibit D2 – are recorded in the current restricted fund as required by contract. Personnel expenses are budgeted at $1,752,488 for twenty-eight full and part-time personnel, including administrative, full and part time instructors, and technical and professional staff. Current expenses are budgeted at $912,500 and include purchased services, technology, materials and supplies, other expenses. Rent of $84,500 is budgeted in the unexpended plant fund. There are no capital outlay expenditures budgeted for 2014-15.

EXHIBITS E & F
EXPENDITURES BY ORGANIZATIONAL UNIT

The amounts budgeted for each organizational unit of the current unrestricted fund – lower division, are reported on Exhibit E (Upper division on Exhibit E-1). The totals for personnel expenses, current expenses, and capital outlay equal the expenditures located on Exhibit D for the current unrestricted fund lower division (Upper division on Exhibit D-1). The amounts budgeted for each organizational unit in the current restricted fund are reported on Exhibit F. It is prepared in the same manner as Exhibit E.

EXHIBIT G
PLANT FUND EXPENDITURES

The exhibit for plant fund expenditures consists of three sections. Section A is a recapitulation of the unexpended plant fund by source of funds. Sections B and C project anticipated expenditures based upon state funding. Funds allocated from 2014-15 PECO appropriations will be used for general renovation and remodeling and deferred maintenance college-wide ($374,477). There is an appropriation of $8.7 million for the continuation of the library on the Bradenton Campus. There are no matching funds from challenge grants allocated for the 2014-15 budget statewide.

The exhibit also reflects funds generated from the Student Capital Improvement Fees to be used for various capital projects system-wide ($1,518,118) and technology refresh ($250,000), and from Capital Outlay and Debt Service funds of $300,000 to be used for campus improvements.

CONCLUSION

The 2014-15 budget is a planning document. During the fiscal year budget amendments will be presented for formal approval to reflect actual revenues and expenditures to meet the ever-changing needs of the college.

EXHIBIT A

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
BUDGET SUMMARY
2014 - 2015 FISCAL YEAR

		Lower Division Current Funds Unrestricted		Lower Division Current Funds Restricted		Lower Division UnExpended Plant & Renewals/Replacement Fund
Estimated Fund Balance July 1, 2014	$	6,944,397	$	0	$	0
Add: Revenues, Exclusive of Transfers		45,433,572		3,592,028		11,142,595
Transfers In		87,450		0		0
Total Available	$	52,465,419	$	3,592,028	$	11,142,595
Deduct: Expenditures, Exclusive of Transfers		46,002,107		3,592,028		11,142,595
Transfers Out		251,000		0		0
Estimated Fund Balance June 30, 2015	$	**6,212,312**	$	**0**	$	**0**

STATE COLLEGE OF FLORIDA
EXHIBIT B
2014-15 BUDGET JUSTIFICATION

I. Student Fees for 2014-15 - Two Year Programs

Per Credit or Load Hour:	In State	Out-of-State
Tuition	$ 78.84	$ 78.84
Out-of-State Fee	.00	236.69
Financial Aid Fee	3.94	15.78
Capital Improvement Fee	7.88	31.55
Student Activity and Service Fee	7.88	7.88
Technology Fee	3.94	15.78
Total Per Credit or Load Hour	$ 102.48	$ 386.52

The District Board of Trustees is appropriating $1,751,172 for Student Activities in 2014-15 that will be received from Student Activity and Service Fee assessment.

II. Student Fees for 2014-15 – Baccalaureate Programs

Per Credit or Load Hour	In State	Out-of-State
Tuition	$ 91.79	$ 91.79
Out-of-State Fee	.00	275.00
Financial Aid Fee	4.37	18.12
Capital Improvement Fee	6.56	34.06
Student Activity and Service Fee	6.55	6.55
Technology Fee	2.81	16.56
Total Per Credit or Load Hour	$ 112.08	$ 442.08

III. Transfers Information:

Transfers In:

Business Hospitality	$ 5,850	from Fund 3 to Fund 1
Presidential Discretionary Fund	$ 30,000	from Fund 3 to Fund 1
Human Resources – Mgmt Development	$ 7,200	from Fund 3 to Fund 1
Recognition	$ 10,000	from Fund 3 to Fund 1
Wellness	$ 34,400	from Fund 3 to Fund 1

Transfers Out:

Debt Service – Performance Contract	$251,000	from Fund 1 to Fund 8

IV. Federal Funds Information

U.S. Department of Education — Federal Work-Study Program Award of $ 234,650

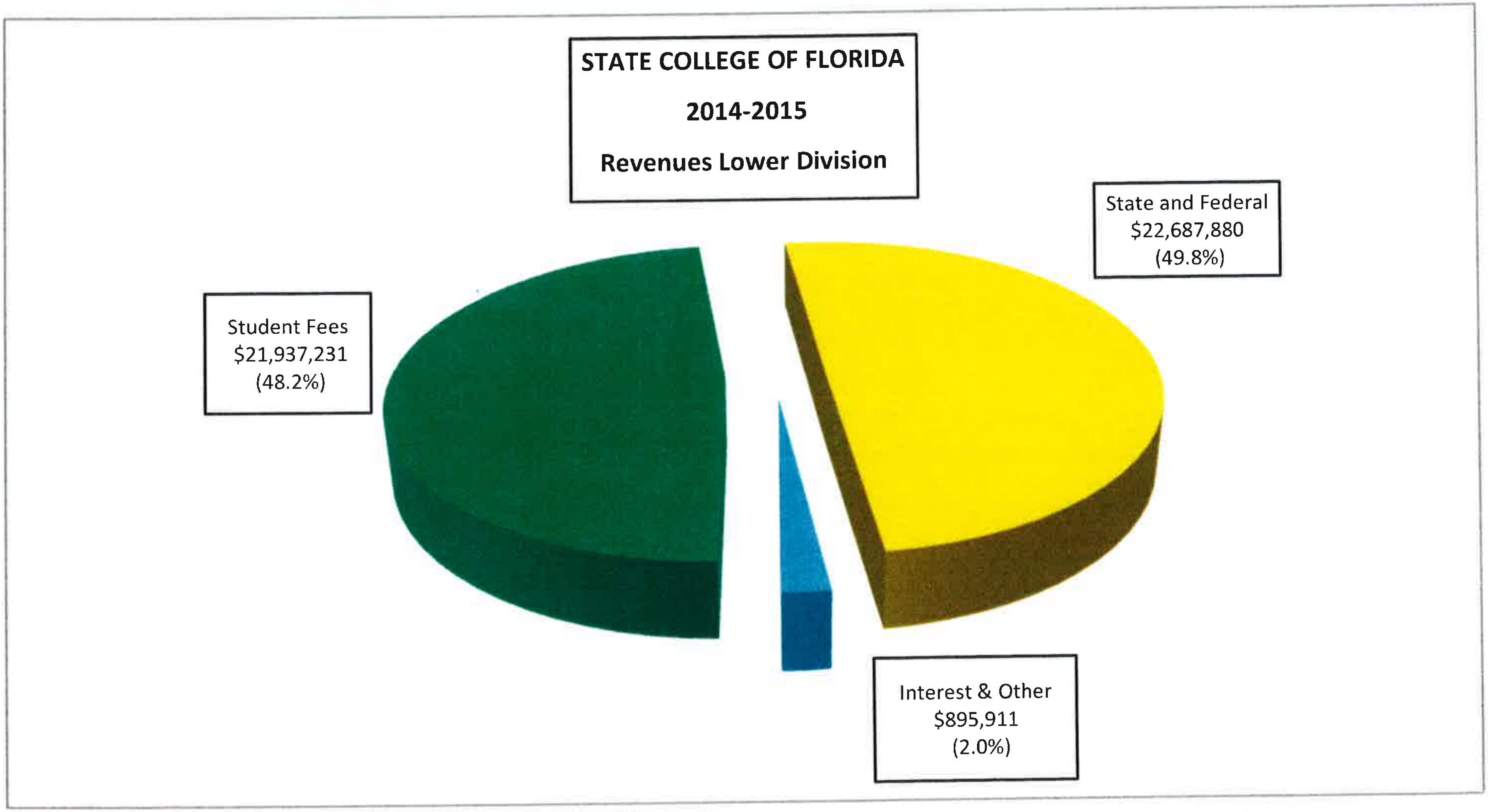
STATE COLLEGE OF FLORIDA
2014-2015
Revenues Lower Division
State and Federal
$22,687,880
(49.8%)
Student Fees
$21,937,231
(48.2%)
Interest & Other
$895,911
(2.0%)

EXHIBIT C

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
SCHEDULE OF REVENUES
2014 - 2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED
		Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Plant Renewals/ Replacements 2014-2015
Student Fees								
40110	Tuition - Advanced & Professional	$ 13,500,000	$ 14,016,491	$ 13,336,259	$ 0	$ 0	$ 0	$ 0
40116	Tuition - Advanced & Professional DE	677,946	0	678,300	0	0	0	0
40120	Tuition - Postsecondary Vocational	1,700,000	1,401,618	1,623,473	0	0	0	0
40126	Tuition - Postsecondary Vocational DE	5,206	0	5,100	0	0	0	0
40150	Tuition - Developmental Education	1,400,000	2,102,505	1,268,063	0	0	0	0
40160	Tuition - Educator Preparatory Institutes	88,458	90,035	87,355	0	0	0	0
40240	Tuition - Continuing Workforce Education	425,000	305,000	409,746	0	0	0	0
40261	Repeat Course Fee - Advanced & Professional	350,000	250,000	360,880	0	0	0	0
40262	Repeat Course Fee - Postsecondary Vocational	4,800	6,000	5,033	0	0	0	0
40265	Repeat Course Fee - Developmental Education	35,000	15,000	40,980	0	0	0	0
40270	Tuition - Self Supporting	123,000	135,000	123,242	0	0	0	0
40310	Out of State Fee - Advanced and Professional	1,300,000	1,373,985	1,277,470	0	0	0	0
40320	Out of State Fee - Postsecondary Vocational	54,000	64,616	52,547	0	0	0	0
40350	Out of State Fee - Developmental Education	147,200	177,754	131,605	0	0	0	0
40360	Out of State Fee - EPI	0	2,604	0	0	0	0	0
40400	Laboratory Fees	625,000	650,000	623,000	0	0	0	0
40500	Application Fees	5,400	3,500	5,100	0	0	0	0
40510	Application Fees - Health Sciences	11,500	8,500	10,200	0	0	0	0
40600	Graduation Fees	30,000	40,000	29,888	0	0	0	0
40700	Transcript Fees	50,000	70,000	49,980	0	0	0	0
40850	Student Activities and Service Fees	0	0	0	1,621,955	1,751,172	1,621,956	0
40860	Student Capital Improvement Fees	0	0	0	0	0	0	1,768,118
40870	Technology Fees	904,852	956,442	884,090	0	0	0	0
40900	Other Student Fees	0	146,000	0	692,063	678,009	731,245	0
40910	Late/Reinstatement Fees	7,000	11,000	6,997	0	0	0	0
40913	SCF OneCard Replacement Fee	3,800	0	3,670	0	0	0	0

EXHIBIT C

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
SCHEDULE OF REVENUES
2014 - 2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED
		Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Plant Renewals/ Replacements 2014-2015
Student Fees (cont.)								
40915	Degree Check Credentials	$ 1,000	$ 1,000	$ 1,020	$ 0	$ 0	$ 0	$ 0
40920	Testing Fees	9,900	9,000	9,843	0	0	0	0
40930	Student Insurance Fees	8,700	10,000	8,650	0	0	0	0
40950	Access Fee	900,000	975,000	899,640	0	0	0	0
40960	Replacement Fee - Student ID Card	5,100	5,000	5,100	0	0	0	0
40995	Dual Enrollment Processing Fee MCSB	45,200	0	0	0	0	0	0
40996	Dual Enrollment Processing Fee SCSB	44,800	0	0	0	0	0	0
	Total Student Fees	$ 22,462,862	$ 22,826,050	$ 21,937,231	$ 2,314,018	$ 2,429,181	$ 2,353,201	$ 1,768,118
Support from State Government								
42110	Florida College System Program Fund	$ 17,977,450	$ 17,977,450	$ 17,499,159	$ 0	$ 0	$ 0	$ 0
42130	Performance Funding	0	0	0	0	0	0	0
42210	License Tag Fees	0	0	0	0	0	0	300,000
42310	Public Education Capital Outlay	0	0	0	0	0	0	9,074,477
42510	Grants and Contracts from State	0	0	0	30,317	30,317	30,946	0
42610	Lottery Funds - FCSPF	4,155,222	4,155,222	5,136,721	0	0	0	0
42900	Indirect Cost Recovered - State	52,000	52,000	52,000	0	0	0	0
42920	Refund Grantor NonCapital Finance	759	0	0	0	0	0	0
	Total Support from State	$ 22,185,431	$ 22,184,672	$ 22,687,880	$ 30,317	$ 30,317	$ 30,946	$ 9,374,477
Support from Federal Government								
43510	Grants and Contracts from Federal Gov't.	$ 0	$ 0	$ 0	$ 440,322	$ 386,024	$ 498,573	$ 0
43900	Indirect Cost Recovered - Federal	80,000	50,000	80,000	0	0	0	0
	Total Support Federal	$ 80,000	$ 50,000	$ 80,000	$ 440,322	$ 386,024	$ 498,573	$ 0

EXHIBIT C

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
SCHEDULE OF REVENUES
2014 - 2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED
		Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Plant Renewals/ Replacements 2014-2015
Gifts & Private Grants								
44110	Gifts From Individuals Operating	$ 0	$ 0	$ 0	$ 44,286	$ 53,545	$ 65,745	$ 0
44400	Private Grants and Contracts	0	0	0	296,374	340,161	343,519	0
44900	Indirect Cost Recovered - Private Sources	0	500	0	0	0	0	0
	Total Gifts & Private Grants	$ 0	$ 500	$ 0	$ 340,660	$ 393,706	$ 409,264	$ 0
Sales & Services								
45600	Food Service Sales and Commissions	$ 0	$ 0	$ 0	$ 4,834	$ 4,200	$ 4,200	$ 0
46400	Use of College Facilities	60,000	32,000	60,000	12,030	45,171	45,171	0
46410	Clearwire XOHM ATT/IT (Sprint)	233,061	233,061	233,061	0	0	0	0
46600	Other Sales and Services	19,000	18,000	19,000	0	0	0	0
46601	Recyclable Materials	500	800	500	0	0	0	0
46603	Debit Card Copier Sales	28,000	30,000	27,400	0	0	0	0
46900	Interdepartmental Sales	240,000	240,000	262,300	0	0	0	0
	Total Sales & Services	$ 580,561	$ 553,861	$ 602,261	$ 16,864	$ 49,371	$ 49,371	$ 0
Other Revenue								
48100	Interest and Dividends - SBA	$ 20,290	$ 34,000	$ 20,000	$ 1,452	$ 2,547	$ 2,547	$ 0
48102	Investment Interest - BOA	13,000	19,000	13,000	0	0	0	0
48200	Realized/Unrealized Gains and (Losses)	10,000	0	10,000	0	0	0	0
48700	Fines and Penalties	1,200	1,800	1,200	0	0	0	0
48900	Miscellaneous Revenue	25,000	30,000	25,000	12,228	12,228	12,228	0
48910	Recovery of Bad Debts	56,000	35,000	56,000	0	0	0	0
48940	Ticket Sales and Gate Receipts	0	0	0	5,604	5,604	5,604	0

EXHIBIT C

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
SCHEDULE OF REVENUES
2014 - 2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED
		Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Plant Renewals/ Replacements 2014-2015
Other Revenue (cont.)								
48941	Reimbursed Rent - Athletics	$ 0	$ 0	$ 0	$ 30,568	$ 30,568	$ 30,568	$ 0
48942	Reimbursed Utilities - Athletics	0	0	0	10,795	10,795	10,795	0
	Total Other Revenue	$ 125,490	$ 119,800	$ 125,200	$ 60,647	$ 61,742	$ 61,742	$ 0
Non-Revenue Receipts								
49220	Non Mand Transfers In - From Curr Rest Fd	$ 0	$ 0	$ 0	$ 34,640	$ 123,925	$ 113,931	$ 0
49230	Non Mandatory Transfers In - From Aux Fund	87,450	67,450	87,450	75,000	75,000	75,000	0
49500	Proceeds from Sale of Capital Assets	952	1,000	1,000	0	0	0	0
49600	Prior Year Corrections	1,362	0	0	0	0	0	0
	Total Non-Revenue Receipts	$ 89,764	$ 68,450	$ 88,450	$ 109,640	$ 198,925	$ 188,931	$ 0
	Total Revenues	$ **45,524,108**	$ **45,803,333**	$ **45,521,022**	$ **3,312,468**	$ **3,549,266**	$ **3,592,028**	$ **11,142,595**

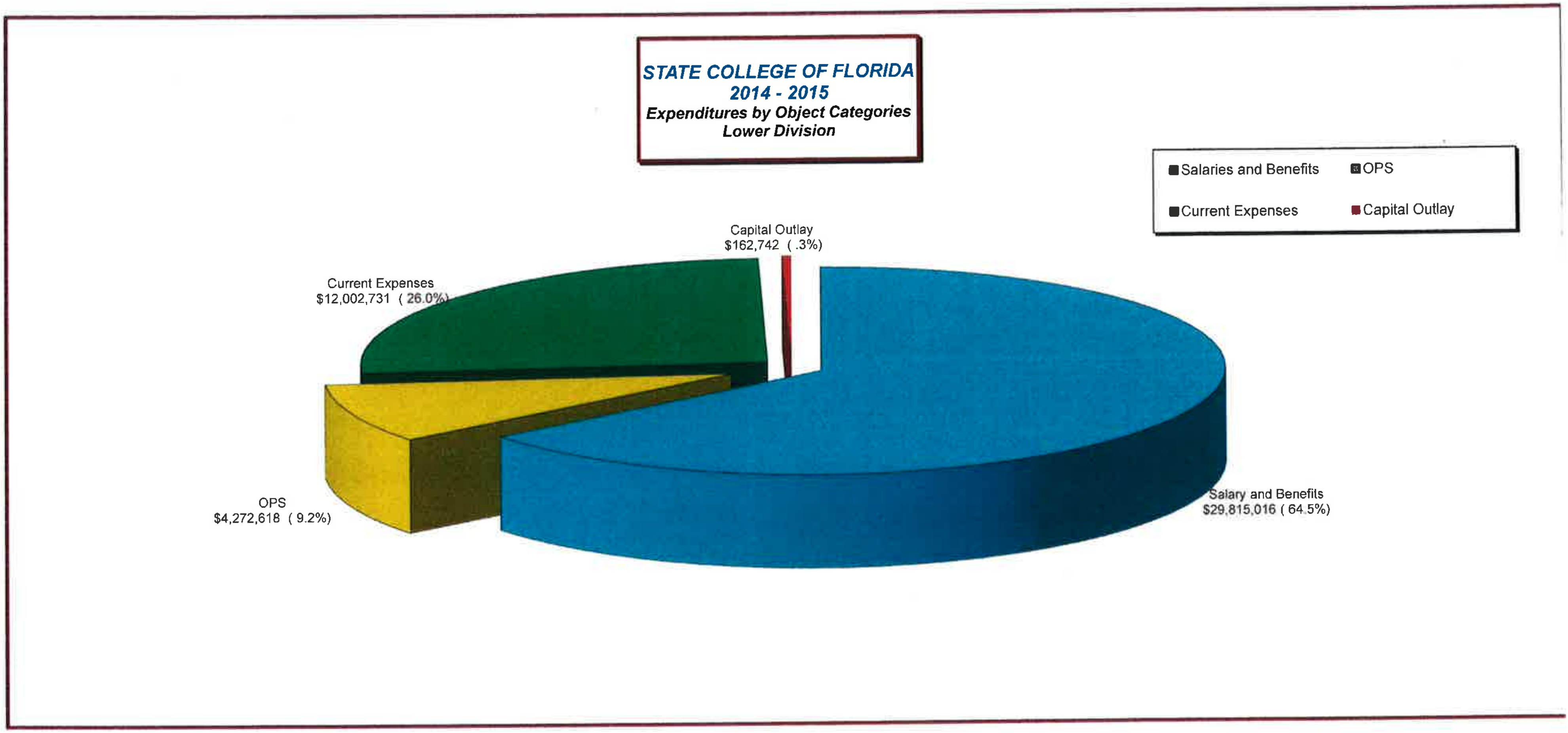
STATE COLLEGE OF FLORIDA
2014 - 2015
Expenditures by Object Categories
Lower Division
Salaries and Benefits
OPS
Current Expenses
Capital Outlay
Capital Outlay
$162,742 (.3%)
Current Expenses
$12,002,731 (26.0%)
OPS
$4,272,618 (9.2%)
Salary and Benefits
$29,815,016 (64.5%)

EXHIBIT D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED PLANT RENEWALS/ REPLACEMENTS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	2014-2015
Salaries								
51000	Executive Management	$ 785,434	$ 796,760	$ 789,356	$ 0	$ 0	$ 0	$ 0
51100	Instructional Management	269,760	270,798	162,512	0	0	0	0
51101	Department Chair Supplement	72,000	72,000	72,000	0	0	0	0
51201	Non-Instructional Administrators	1,537,669	1,575,874	1,656,919	65,667	159,920	149,920	0
51202	Middle Managers	529,638	529,825	663,480	44,100	44,100	31,605	0
51203	Institutional Management Supplemental Pay	6,000	0	0	0	0	0	0
52001	Instructional - 9 Months	6,815,146	6,850,451	6,894,636	147,822	147,822	147,808	0
52002	Instructional - Librarians	338,276	339,789	339,789	0	0	0	0
52004	Instructional - Coach	0	0	0	25,000	25,000	25,000	0
52005	Instructional - Progam Managers	31,269	35,275	35,275	0	0	0	0
52006	Instructional - Supplemental Pay	87,661	122,788	113,288	13,000	13,000	16,000	0
52007	Instructional - Adjunct Training	0	25,800	0	0	0	0	0
52101	Instructional - Overload - Fall	477,811	409,944	457,568	0	0	0	0
52102	Instructional - Overload - Spring	455,641	446,499	452,310	0	0	0	0
52103	Instructional - Overload - Summer	802,140	693,557	790,122	0	0	0	0
52105	Instructional - Overload - Clinical	2,626	2,000	2,000	0	0	0	0
52110	Instructional - Overload - Non Credit	12,425	12,000	13,400	0	0	0	0
52200	Instructional - Substitution	4,622	5,000	5,000	0	0	0	0
52301	Instructional - Para-Prof 9 - 10 Months	161,729	162,614	164,324	0	0	0	0
52302	Instructional - Para-Prof 11 - 12 Months	155,722	157,205	156,045	8,957	8,991	8,991	0
53010	Professional Support - Academic	624,170	673,205	630,987	65,264	65,493	118,785	0
53020	Professional Support - Student Services	548,224	562,053	645,632	0	14,972	14,972	0
53030	Professional Support - Institutional Support	1,855,381	1,992,276	1,930,419	65,047	65,153	66,439	0
53099	Supplemental - Other Professional	2,328	0	0	0	0	0	0
53310	Para-Professional - Academic	176,621	194,193	241,570	45,418	46,038	45,150	0
53320	Para-Professional - Student Services	480,929	505,415	547,452	332,138	410,941	370,386	0

EXHIBIT D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED PLANT RENEWALS/ REPLACEMENTS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	2014-2015
Salaries (cont.)								
53330	Para-Professional - Institutional Support	$ 51,958	$ 52,158	$ 136,541	$ 0	$ 0	$ 0	$ 0
53500	Para-Professional - Professional Support	49,609	33,200	0	0	0	0	0
54000	Technical - Programmers, Etc.	621,867	710,155	624,227	0	0	0	0
54010	Career Staff - Clerical and Secretarial	2,877,352	3,036,268	2,996,395	208,913	250,322	284,640	0
54011	Career Staff - Skilled Craft	873,935	920,235	852,645	0	0	0	0
54099	Supplemental Pay - Career	11,416	11,500	11,500	450	0	0	0
54100	Overtime - Non-Instructional Staff	38,000	57,410	38,220	156	9,911	0	0
54101	Straight Time in Excess of Regular Hours	23,000	32,661	21,780	444	2,028	0	0
54500	Regular Part Time > 20 hrs Full Benefits	70,207	73,027	81,133	10,131	10,654	10,654	0
54510	Regular Part Time <= 20 hrs FRS Only	261,626	296,812	277,911	5,091	0	0	0
	Total Salaries	$ 21,112,192	$ 21,658,747	$ 21,804,436	$ 1,037,598	$ 1,274,345	$ 1,290,350	$ 0
Other Personnel Services								
56004	OPS - Coach	$ 0	$ 0	$ 0	$ 81,000	$ 81,000	$ 93,000	$ 0
56005	OPS - Instructional Program Manager	3,500	0	0	0	0	0	0
56006	OPS - Instructional Para Professional	3,500	0	37,000	535	0	0	0
56007	OPS - Adjunct Training	23,550	25,800	25,800	0	0	0	0
56101	OPS - Instructional - Fall	1,484,542	1,783,832	1,649,843	0	0	0	0
56102	OPS - Instructional - Spring	1,745,437	1,673,809	1,700,575	0	0	0	0
56103	OPS - Instructional - Summer	475,000	542,359	446,398	0	0	0	0
56105	OPS - Instructional - Clinical	103,000	100,000	100,000	0	0	0	0
56110	OPS - Instructional - Non Credit	120,000	140,000	105,002	106,038	72,700	95,000	0

EXHIBIT D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED PLANT RENEWALS/ REPLACEMENTS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	2014-2015
Other Personnel Services (cont.)								
56120	OPS - Substitute	$ 11,554	$ 6,000	$ 8,000	$ 0	$ 0	$ 0	$ 0
57000	OPS - Non Instructional	0	4,000	0	3,237	11,375	4,000	0
58000	SCF Student Help	170,000	200,000	200,000	47,000	34,150	78,302	0
58100	Federal Work Study Student Help	0	0	0	215,976	215,976	234,560	0
58300	Student Help Peer Advisors	0	0	0	76,803	102,849	103,268	0
	Total Other Personnel Services	$ 4,140,083	$ 4,475,800	$ 4,272,618	$ 530,589	$ 518,050	$ 608,130	$ 0
Personnel Benefits								
59100	Social Security Taxes	$ 1,207,978	$ 1,393,384	$ 1,435,312	$ 64,331	$ 79,007	$ 79,999	$ 0
59101	Medicare Taxes	339,958	389,224	392,517	15,045	20,873	21,495	0
59203	Florida Retirement System	1,372,478	1,436,162	1,450,343	83,008	101,947	116,132	0
59206	Optional Retirement Contribution	301,945	404,794	318,525	0	0	0	0
59300	Accrued Leave Expense	188,492	188,492	150,000	0	0	0	0
59400	Accrued Severance Pay Expense	600,000	600,000	600,000	0	0	0	0
59500	Other Taxable Benefits	23,682	40,000	30,000	973	0	0	0
59601	Health Insurance - OPEB Expense	43,000	43,000	46,000	0	0	0	0
59602	Life Insurance - OPEB Expense	2,000	2,000	3,000	0	0	0	0
59701	Health Insurance	2,454,624	2,654,002	2,978,481	140,967	177,675	221,395	0
59702	Life Insurance	66,845	72,568	73,096	3,497	4,603	4,617	0
59703	Dental Insurance Contributions	348	550	500	0	0	0	0
59704	Disability Insurance Contributions	34,382	37,464	37,706	1,787	2,352	2,387	0
59707	Vision Insurance Contributions	230	170	200	0	0	0	0
59900	Personnel Contingency	233,120	0	494,900	0	0	0	0
	Total Personnel Benefits	$ 6,869,082	$ 7,261,810	$ 8,010,580	$ 309,608	$ 386,457	$ 446,025	$ 0
	Total Personnel Expenses	$ 32,121,357	$ 33,396,357	$ 34,087,634	$ 1,877,795	$ 2,178,852	$ 2,344,505	$ 0

EXHIBIT D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED PLANT RENEWALS/ REPLACEMENTS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	2014-2015
Current Expenses								
Services								
60501	Travel - In District	$ 49,033	$ 65,368	$ 61,898	$ 2,250	$ 2,450	$ 3,450	$ 0
60502	Travel - Out of District	106,047	114,094	108,044	12,680	10,824	12,799	0
60503	Travel - Out of State	233,547	292,675	317,850	6,335	6,335	5,600	0
60506	Travel - Student	12,604	16,560	16,560	188,372	218,178	173,000	0
60508	Travel - Employee Recruitment	7,353	11,500	13,000	0	0	0	0
61000	Freight and Postage	105,729	135,131	129,758	2,205	4,405	4,255	0
61501	Local Telephone Service	89,003	93,000	93,000	9,946	11,480	11,480	0
61502	Long Distance Telephone	5,905	9,800	9,800	0	0	0	0
61503	Suncom Service	185	500	500	0	0	0	0
61504	Other Communication Service	201,812	237,700	237,700	3,000	0	3,000	0
62001	Printing - Vendor	99,297	153,633	113,986	14,908	26,100	29,240	0
62002	Printing - College	149,101	150,888	163,225	10,056	15,047	11,805	0
62003	Binding	0	400	0	0	0	0	0
62501	Repairs and Maintenance - Building	137,515	203,027	204,027	0	2,450	2,450	0
62502	Repairs and Maintenance - Equipment	75,828	153,302	134,595	1,260	2,100	400	0
62503	Repairs and Maintenance - Grounds	24,527	42,800	40,800	0	0	0	0
62504	Service Contracts	1,332,569	1,560,056	1,496,200	0	3,750	250	0
62505	Repairs and Maintenance - Other	58,100	72,532	68,532	0	0	0	0
63001	Rentals - Facilities	31,880	64,300	41,800	214,421	214,421	226,670	0
63002	Rentals - Equipment	14,843	11,090	10,890	0	500	500	0
63003	Rentals - Film	413	1,500	500	0	225	50	0
63005	Rentals - Other	16,203	77,000	77,000	0	1,250	1,100	0
63006	Lease/Purchase Payments	41,184	16,400	16,400	0	0	0	0

EXHIBIT D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED PLANT RENEWALS/ REPLACEMENTS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	2014-2015
Services (cont.)								
63501	Insurance - Property	$ 430,652	$ 479,300	$ 379,300	$ 0	$ 0	$ 0	$ 0
63502	Insurance - Workers Compensation	117,584	143,000	143,000	0	0	0	0
63503	Insurance - Student	12,540	19,800	19,800	69,940	74,500	76,934	0
63505	Insurance - General Liability	40,781	73,100	73,100	0	0	0	0
64001	Heating Fuels	189,223	124,823	144,823	0	0	0	0
64002	Water and Sewer	97,611	95,200	95,200	0	0	0	0
64003	Electricity	884,228	1,132,000	1,122,000	21,000	21,350	21,350	0
64004	Garbage Collection	41,123	76,404	66,404	0	0	0	0
64005	Vehicular Fuel	24,515	31,040	31,040	0	0	0	0
64006	Hazardous Waste Removal	28,971	75,000	60,000	0	0	0	0
64008	Cable/Direct TV	6,424	0	0	0	0	0	0
64501	Other Contractual Services	310,844	743,811	536,117	136,117	157,075	142,603	0
64502	Institutional Memberships	116,084	152,980	121,635	11,733	13,040	14,270	0
64504	Collection Services	3,104	8,000	8,000	0	0	0	0
64505	Advertising (Required By Law)	7,611	7,200	7,700	0	0	0	0
64507	Contracted Instructional Service	58,231	113,389	75,549	0	0	0	0
64508	Contracted Non Instructional	957,187	935,176	1,150,461		0	0	0
64509	Other Services - Non-Contracted	11,924	21,400	21,400	36,796	39,250	39,750	0
64510	Advertising (Not Required By Law)	351,261	332,226	397,776	4,250	4,050	4,050	0
64512	Tuition Reimbursement - Undergrad Non Tax	7,337	18,000	18,000	0	0	0	0
64514	Contracted Temporary Services	227,777	133,648	196,648	21,412	0	0	0
64515	Contracted Temporary Services - Instructional	47,508	53,400	53,400	37,118	70,000	20,000	0
64517	Contracted - Out of Area Adjunct Contract	88,675	12,952	12,952	0	0	0	0
64518	Contracted Services - DualEnrollment	550,000	0	0	0	0	0	0
65001	Consultant Fees	111,776	63,084	80,784	1,200	2,000	2,000	0
65002	Honoraria Fees	2,000	5,075	5,200	5,640	6,000	5,000	0

EXHIBIT D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED PLANT RENEWALS/ REPLACEMENTS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	2014-2015
Services (cont.)								
65003	Legal Fees	$ 8,507	$ 22,000	$ 22,000	$ 0	$ 500	$ 500	$ 0
65004	Auditing Fees	36,000	38,000	38,000	11,200	11,200	11,200	0
65006	Professional Fees - Engineering	9,673	0	0	0	0	0	0
65007	Other Professional Fees	112,463	118,560	104,560	35,000	38,000	35,650	0
65008	Accreditation Fees	16,387	10,610	12,350	0	0	0	0
65009	Bank Service Fees	161,249	199,000	198,700	7,750	7,750	7,750	0
	Total Services	$ 7,861,928	$ 8,721,434	$ 8,551,964	$ 864,589	$ 964,230	$ 867,106	$ 0
Materials and Supplies								
65501	Educational Materials and Supplies	$ 351,067	$ 433,302	$ 450,165	$ 35,500	$ 66,380	$ 62,700	$ 0
65502	Office Materials and Supplies	198,639	252,206	241,666	10,000	16,200	16,700	0
65503	Diplomas and Covers	18,000	18,050	18,050	0	0	0	0
65701	Data Software - Educational	469,133	422,621	482,704	17,325	13,850	13,850	0
65702	Data Software - Administrative	1,094,537	983,819	993,353	0	0	0	0
66001	Maintenance Materials and Supplies	161,959	138,000	140,000	0	500	500	0
66002	Janitorial Materials and Supplies	91,860	101,428	101,428	0	0	0	0
66003	Automotive Materials and Supplies	11,475	35,600	27,600	0	0	0	0
66004	Grounds Materials and Supplies	53,717	63,796	63,796	0	0	0	0
66008	Materials and Supplies - HVAC	17,476	0	20,000	0	0	0	0
66501	Athletic Materials and Supplies	0	0	0	35,206	40,750	16,866	0
66502	Athletic Uniforms	0	0	0	32,977	37,460	9,250	0
66503	Food and Food Products	53,028	28,198	27,598	22,000	22,700	22,000	0
66505	Departmental Uniforms	13,000	13,180	16,180	0	0	0	0
66506	Minor Equipment (100.01-999.99)	93,525	84,443	36,219	63,787	0	0	0
66507	Minor Computer Equipment (100.01-999.99)	32,427	0	0	228	0	0	250,000
67001	Subscriptions (Library Only)	100	1,125	125	0	0	0	0

EXHIBIT D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED PLANT RENEWALS/ REPLACEMENTS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	2014-2015
Materials and Supplies (cont.)								
67002	Periodicals (Library Only)	$ 30,556	$ 30,000	$ 28,000	$ 0	$ 0	$ 0	$ 0
67003	Books (Library Only)	98,123	106,943	106,943	0	0	0	0
67004	Other Library Collections	14,653	15,044	15,044	0	0	0	0
67006	e-Resources Licenses (Library Only)	119,568	74,396	74,396	0	0	0	0
	Total Materials and Supplies	$ 2,922,843	$ 2,802,151	$ 2,843,267	$ 217,023	$ 197,840	$ 141,866	$ 250,000
Other Current Expenses								
67507	Central Stores - Resale	40,771	$ 35,000	$ 35,000	$ 0	$ 0	$ 0	$ 0
67604	Indirect Cost Expense - Other	$ 0	0	0	61,414	61,414	61,413	0
68001	Scholarships	32,241	34,000	35,000	70,000	74,088	72,168	0
68003	Textbook/Materials/Supplies Scholarship	360	0	0	0	0	0	0
68511	Interest on Unfunded OPEB	1,792	1,500	1,500	0	0	0	0
69180	Mand. Transfers Out- Retirement of Indebtedness	239,400	239,400	251,000	0	0	0	0
69500	Other Expense	9	0	0	72,842	72,842	104,970	0
69501	Bad Debt Expense	450,000	200,000	200,000	0	0	0	0
69503	Unemployment Compensation	61,629	75,000	75,000	0	0	0	0
69504	Uninsured Losses	923	10,000	10,000	0	0	0	0
69600	Prior Year Corrections	29,956	0	0	0	0	0	0
69900	Contingency	0	0	0	0	0	0	0
	Total Other Current Expenses	$ 857,081	$ 594,900	$ 607,500	$ 204,256	$ 208,344	$ 238,551	$ 0
	Total Current Expenses	$ 11,641,852	$ 12,118,485	$ 12,002,731	$ 1,285,868	$ 1,370,414	$ 1,247,523	$ 250,000

EXHIBIT D

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		LOWER DIVISION CURRENT UNRESTRICTED			LOWER DIVISION CURRENT RESTRICTED			LOWER DIVISION UNEXPENDED PLANT RENEWALS/ REPLACEMENTS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	2014-2015
Capital Outlay								
70601	Educ. Computer Equipment ($1000 - $4999)	$ 42,191	$ 0	$ 0	$ 21,013	$ 0	$ 0	$ 0
70602	Office Computer Equipment ($1000 - $4999)	24,471	0	0	0	0	0	0
70603	Non-Comp Educ. Furn. & Equip. ($1000 - $4999)	20,274	29,099	12,977	94,464	0	0	0
70604	Non-Comp Office Furn. & Equip. ($1000 - $4999)	24,224	45,000	83,765	0	0	0	0
71001	Educational Equipment ($5000 and up)	98,263	182,386	5,000	33,328	0	0	0
71002	Office Equipment ($5000 and up)	24,378	10,000	0	0	0	0	0
71003	Construction & Maint Equipment	40,900	12,006	51,000	0	0	0	0
73050	Artwork/Artifacts	10,000	10,000	10,000	0	0	0	0
75024	General Construction	0	0	0	0	0	0	8,700,000
76000	Non-Capitialized Repairs and Maintenance	575	0	0	0	0	0	0
79000	Other Structures and Improvements	0	0	0	0	0	0	2,192,595
	Total Capital Outlay	$ 285,276	$ 288,491	$ 162,742	$ 148,805	$ 0	$ 0	$ 10,892,595
	Total Expenditures	**$ 44,048,485**	**$ 45,803,333**	**$ 46,253,107**	**$ 3,312,468**	**$ 3,549,266**	**$ 3,592,028**	**$ 11,142,595**

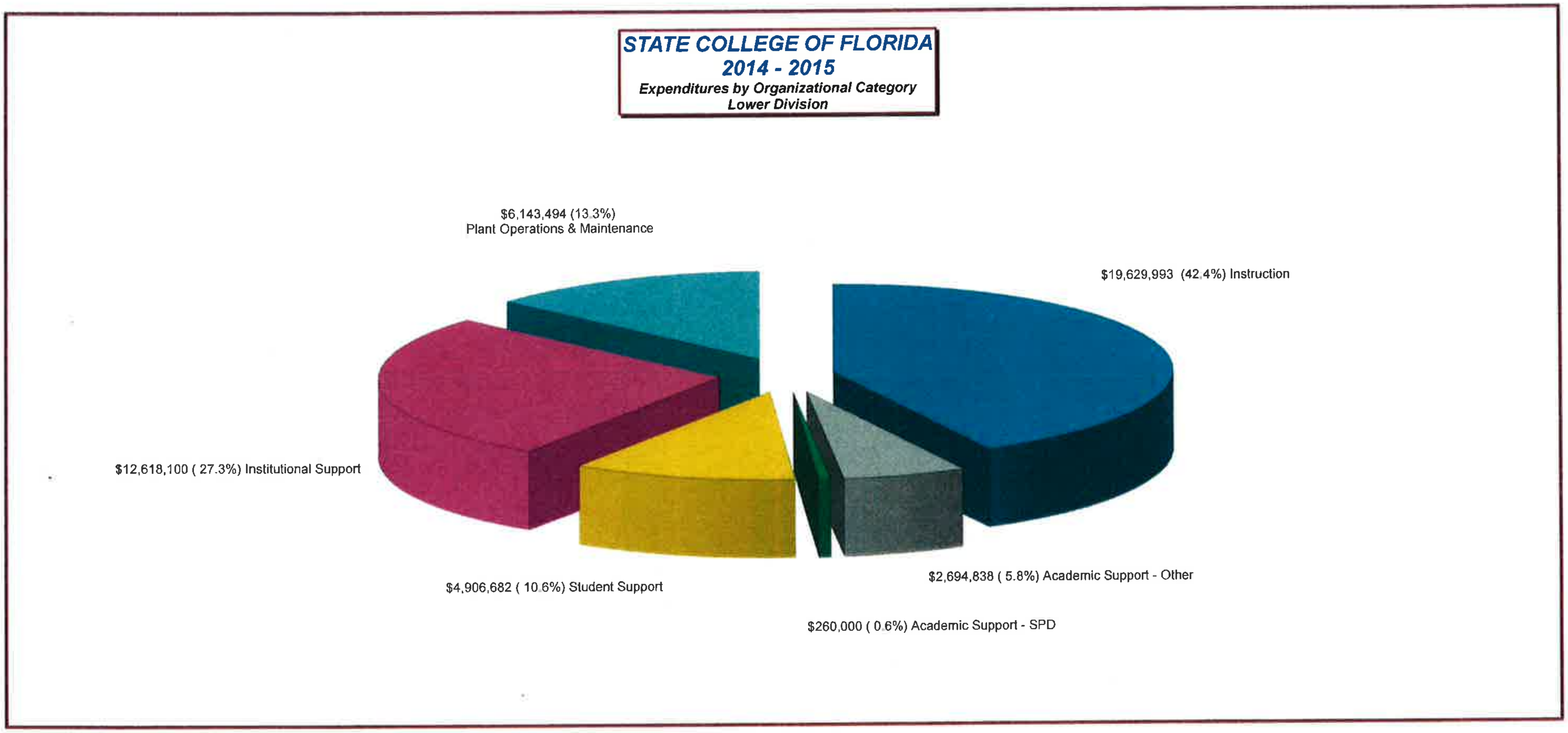
STATE COLLEGE OF FLORIDA
2014 - 2015
Expenditures by Organizational Category
Lower Division
$6,143,494 (13.3%)
Plant Operations & Maintenance
$19,629,993 (42.4%) Instruction
$12,618,100 (27.3%) Institutional Support
$4,906,682 (10.6%) Student Support
$2,694,838 (5.8%) Academic Support - Other
$260,000 (0.6%) Academic Support - SPD

EXHIBIT E

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014 - 2015 FISCAL YEAR

LOWER DIVISION CURRENT FUND - UNRESTRICTED

	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Instruction								
Science - Bradenton Campus	$ 976,765		$ 112,575		$ 8,852		$ 1,098,192	
Science - Venice Campus	413,405		45,806		2,226		461,437	
Science - LWR	140,632		28,657		0		169,289	
Bio-Technology AS	2,303		14,200		0		16,503	
Arts and Humanities - Bradenton Campus	550,839		39,076		0		589,915	
Fine & Performing Arts - Venice Campus	68,435		18,500		0		86,935	
Graphic Design Technology	148,250		4,750		0		153,000	
Arts and Humanities - Music	367,241		25,244		0		392,485	
Arts and Humanities - Drama	178,956		18,558		0		197,514	
Arts and Humanities - Film	119,843		22,803		0		142,646	
Language and Literature - Bradenton Campus	1,468,215		17,450		0		1,485,665	
Language and Literature - Venice Campus	366,286		4,560		0		370,846	
Health and Physical Education - Bradenton Campus	92,003		10,102		0		102,105	
Health and Physical Education - Venice Campus	0		3,252		0		3,252	
Education Programs	181,011		8,450		0		189,461	
Early Childhood Education AS	80,648		9,050		0		89,698	
Mathematics - Bradenton Campus	1,015,693		13,985		0		1,029,678	
Mathematics - Venice Campus	311,844		5,350		0		317,194	
Social and Behavioral Sciences - Bradenton Campus	457,868		12,205		0		470,073	
Social and Behavioral Sciences - Venice Campus	230,396		6,140		0		236,536	
Criminal Justice AAS	90,113		2,450		0		92,563	
Paralegal - Legal Assistant AS	54,081		7,100		0		61,181	
Fire Science Technology AS	2,303		375		0		2,678	
Nursing - Bradenton Campus	1,254,211		153,179		0		1,407,390	
Radiography	217,432		20,710		0		238,142	
Occupational Therapy	205,850		18,125		0		223,975	
Physical Therapy	156,833		15,900		0		172,733	
Dental Hygiene	196,523		14,657		0		211,180	
Dental Hygiene Clinic	0		52,866		0		52,866	
Nursing - LWR	0		45,382		0		45,382	

EXHIBIT E

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014 - 2015 FISCAL YEAR

LOWER DIVISION CURRENT FUND - UNRESTRICTED

	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Instruction (cont.)								
Business Administration - Bradenton Campus	$ 316,208		$ 6,268		$ 0		$ 322,476	
Business Administration - Venice Campus	152,625		1,894		0		154,519	
Computer Science AS	439,799		15,700		0		455,499	
Engineering Technology AS	61,876		23,770		0		85,646	
Business Administration AS	61,876		12,000		0		73,876	
Non Credit Occupational Motor Safety Education	89,688		12,585		0		102,273	
Academic Resources Center - Bradenton Campus	347,725		13,420		0		361,145	
Academic Resources Center - Venice Campus	90,816		3,580		0		94,396	
Avocational	90,573		32,669		0		123,242	
Non Credit CCD Economic Development	176,788		90,838		0		267,626	
Lump Sum Salary Items	1,642,998		0		0		1,642,998	
Lump Sum Instructional	5,835,783		0		0		5,835,783	
Total Instruction	$ 18,654,734	54.73%	$ 964,181	8.03%	$ 11,078	6.81%	$ 19,629,993	42.44%
Academic Support								
Learning Resource Center	$ 840,786		$ 287,970		$ 0		$ 1,128,756	
Art Gallery - Bradenton Campus	55,449		5,942		0		61,391	
Family Heritage House	25,103		8,504		0		33,607	
Performing Arts Center	149,832		13,419		0		163,251	
Adjunct Coordinator	82,590		1,598		0		84,188	
Dean, Nursing Programs	289,696		7,500		0		297,196	
Office of Career & Technical Education	170,790		24,650		0		195,440	
Online Learning	349,644		273,158		0		622,802	
Faculty Prof. Development Team	4,606		284		0		4,890	
Academic Office - Venice Campus	78,414		8,000		0		86,414	
Academic Office - Lakewood Ranch	2,303		14,600		0		16,903	
Staff and Program Development	0		260,000		0		260,000	
Total Academic Support	$ 2,049,213	6.01%	$ 905,625	7.55%	$ 0	0.00%	$ 2,954,838	6.39%

EXHIBIT E

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014 - 2015 FISCAL YEAR

LOWER DIVISION CURRENT FUND - UNRESTRICTED

	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Student Services								
Student Development - Bradenton Campus	$ 750,683		$ 250,048		$ 0		$ 1,000,731	
Student Development - Venice Campus	327,979		6,565		0		334,544	
Student Services - Special Projects	70,792		0		0		70,792	
Testing - Bradenton Campus	89,500		79,775		0		169,275	
Testing - Venice Campus	45,273		255		0		45,528	
Career Resource Center	258,443		40,450		0		298,893	
SCF Student Employment	200,000		0		0		200,000	
Financial Aid - Bradenton Campus	650,773		233,350		0		884,123	
Financial Aid - Venice Campus	83,408		0		0		83,408	
Student Services - Bradenton Campus	800,733		48,626		0		849,359	
Student Services - Venice Campus	124,285		1,324		0		125,609	
Disability Resource Center	160,613		176,900		40,000		377,513	
CROP Grant Match	84,511		34,463		0		118,974	
Summer Bridge Program	0		3,650		0		3,650	
Admissions and Records	327,033		17,250		0		344,283	
Total Student Services	$ 3,974,026	11.66%	$ 892,656	7.44%	$ 40,000	24.58%	$ 4,906,682	10.61%
Institutional Support								
Board of Trustees	$ 0		$ 13,590		$ 0		$ 13,590	
President	567,325		17,700		10,000		595,025	
President Auxiliary Discretionary Fund	0		30,000		0		30,000	
Vice President Academic Affairs	229,200		50,075		0		279,275	
Vice President Business and Administrative Services	220,590		6,900		0		227,490	
Vice President Student Affairs	212,536		51,289		0		263,825	

EXHIBIT E

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014 - 2015 FISCAL YEAR

LOWER DIVISION CURRENT FUND - UNRESTRICTED

	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Institutional Support (cont.)								
Vice President Strategic Initiatives	$ 202,204		$ 4,850		$ 0		$ 207,054	
Chief Executive Officer, Venice Campus	177,359		6,850		0		184,209	
Affirmative Action	0		15,780		0		15,780	
Internal Auditing	0		38,000		0		38,000	
Institutional Research	247,671		3,530		0		251,201	
SACS/Quality Enhancement Plan	45,874		74,425		0		120,299	
Strategic Planning	0		44,000		0		44,000	
Institutional Effectiveness & Planning	117,734		4,540		0		122,274	
Strategic Enrollment Initiatives	0		83,699		0		83,699	
Service Excellence	0		8,500		0		8,500	
General Counsel	222,871		33,600		0		256,471	
Faculty Council/Faculty Senate	2,303		3,321		0		5,624	
Career Employee Council	0		300		0		300	
Accounting and Payroll	666,276		243,775		0		910,051	
Cashiering and Fee Payment - Bradenton Campus	256,367		17,155		0		273,522	
Cashiering and Fee Payment - Venice Campus	93,352		7,740		0		101,092	
Information Technology Services	2,133,607		649,542		0		2,783,149	
Banner Consulting	0		200,000		0		200,000	
Network Service Disaster Recovery	0		105,290		0		105,290	
Human Resources	604,437		162,650		0		767,087	
One Card Solutions	0		19,011		0		19,011	
Volunteer Services	0		2,000		0		2,000	
Wellness Program - Employee	0		66,120		0		66,120	
Recognition	0		12,400		0		12,400	
Contracted Services - Temporary Help	0		216,000		0		216,000	
Business Services and Purchasing	134,620		8,250		0		142,870	
Property Records and Receiving	108,696		12,400		0		121,096	

EXHIBIT E

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014 - 2015 FISCAL YEAR

LOWER DIVISION CURRENT FUND - UNRESTRICTED

	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Institutional Support (cont.)								
Central Storeroom - Copiers	$ 0		$ 79,955		$ 0		$ 79,955	
Central Storeroom - Processing	127,167		85,560		0		212,727	
Central Storeroom - Resale	0		35,000		0		35,000	
Document/Record Disposal	0		1,300		0		1,300	
Mailroom	36,892		102,100		0		138,992	
Unallocated Communication Expense	0		429,548		0		429,548	
Transportation Services - Bradenton Campus	0		39,000		46,075		85,075	
Transportation Services - Venice Campus	0		6,800		0		6,800	
Business Hospitality	0		5,848		0		5,848	
Organizational Memberships	0		59,000		0		59,000	
General Expense	79,676		862,331		12,153		954,160	
Unemployment Compensation	0		75,000		0		75,000	
General Insurance (Other Than Property)	0		611,150		0		611,150	
Risk Management	0		22,725		0		22,725	
Commencement	0		70,599		0		70,599	
Creative Services and Marketing	359,465		339,221		0		698,686	
Microsite	0		75,000		0		75,000	
Student Viewbook	0		27,500		0		27,500	
Non-Credit Advertising	0		17,750		0		17,750	
Resource Development	113,446		3,000		0		116,446	
Institutional Development	382,584		45,951		0		428,535	
Total Institutional Support	$ 7,342,252	21.54%	$ 5,207,620	43.39%	$ 68,228	41.92%	$ 12,618,100	27.28%

EXHIBIT E

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014 - 2015 FISCAL YEAR

LOWER DIVISION CURRENT FUND - UNRESTRICTED

	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Physical Plant								
Supervision and Planning - Bradenton Campus	$ 333,776		$ 32,665		$ 0		$ 366,441	
Supervision and Planning - Venice Campus	46,243		2,092		0		48,335	
Building Maintenance - Bradenton Campus	468,713		568,024		43,436		1,080,173	
Building Maintenance - Venice Campus	254,019		95,068		0		349,087	
Building Maintenance - Lakewood Ranch	0		99,039		0		99,039	
Grounds Maintenance - Bradenton Campus	441,329		114,729		0		556,058	
Grounds Maintenance - Venice Campus	114,397		51,048		0		165,445	
Grounds Maintenance - Lakewood Ranch	0		41,000		0		41,000	
Campus Resource Officers	82,186		0		0		82,186	
Custodial Services - Bradenton Campus	0		721,492		0		721,492	
Custodial Services - Venice Campus	0		180,500		0		180,500	
Custodial Services - Lakewood Ranch	0		119,770		0		119,770	
Energy Management	0		40,000		0		40,000	
Utilities - Bradenton Campus	0		1,025,527		0		1,025,527	
Utilities - Venice Campus	0		251,900		0		251,900	
Utilities - Lakewood Ranch	0		151,000		0		151,000	
Equipment Maintenance & Repair - Bradenton Campus	42,691		21,200		0		63,891	
Equipment Maintenance & Repair - Venice Campus	0		1,000		0		1,000	
Campus Security - Bradenton Campus	166,221		273,140		0		439,361	
Campus Security - Venice Campus	117,834		115,390		0		233,224	
Campus Security - CIT	0		85,561		0		85,561	
Disaster Recovery	0		42,504		0		42,504	
Total Physical Plant	$ 2,067,409	6.06%	$ 4,032,649	33.60%	$ 43,436	26.69%	$ 6,143,494	13.28%
Total Expenditures	**$ 34,087,634**	**100.00%**	**$ 12,002,731**	**100.00%**	**$ 162,742**	**100.00%**	**$ 46,253,107**	**100.00%**

EXHIBIT F

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014-2015 FISCAL YEAR

	LOWER DIVISION CURRENT - RESTRICTED							
	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Instruction								
D.U.I.	$ 343,229		$ 229,537		$ 0		$ 572,766	
Special Supervision	56,442		46,930		0		103,372	
Driver Improvement	24,505		30,602		0		55,107	
Venice Hospital	96,728		0		0		96,728	
Nursing Endowed Faculty/Staff Health Svc	97,973		0		0		97,973	
Total Instruction	$ 618,877	26.40%	$ 307,069	24.61%	$ 0	0.00%	$ 925,946	25.78%
Institutional Support								
Institutional Compliance	105,607		8,324		0		113,931	
Foundation Program Services	148,818		0		0		148,818	
Total Institutional Support	$ 254,425	10.85%	$ 8,324	0.67%	$ 0	0.00%	$ 262,749	7.31%
Academic Support - Other								
Carl Perkins Basic Grant	264,013		0		0		264,013	
Total Academic Support - Other	$ 264,013	11.26%	$ 0	0.00%	$ 0	0.00%	$ 264,013	7.35%
Student Services								
Phi Theta Kappa/Honors	$ 4,666		$ 3,425		$ 0		$ 8,091	
Phi Theta Kappa Venice Campus	4,666		3,150		0		7,816	
Phi Beta Lambda Venice Campus	2,333		3,400		0		5,733	
Mathematics Team Bradenton Campus	2,333		2,850		0		5,183	
State & National Tournament Travel	0		43,846		0		43,846	
Film Video Club	0		675		0		675	
Student Government Assn. Bradenton Campus	0		25,400		0		25,400	
Student Government Assn. Venice Campus	0		20,900		0		20,900	

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014-2015 FISCAL YEAR

	LOWER DIVISION CURRENT - RESTRICTED							
	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Student Services (cont.)								
Radiography	$ 0		$ 250		$ 0		$ 250	
E.A.R.T.H. Club	0		250		0		250	
African American Student Union	0		450		0		450	
Art Club Venice Campus	0		225		0		225	
Brain Bowl	2,333		4,170		0		6,503	
Student Ambassadors	40,043		2,000		0		42,043	
American Chemical Society	0		560		0		560	
Legal Assisting	0		925		0		925	
Physical Therapy	0		250		0		250	
Occupational Therapy Assistant Club	0		250		0		250	
Honors Convocation	0		4,800		0		4,800	
Tournament Academic Teams	0		10,000		0		10,000	
AMISTAD	0		600		0		600	
Circle K	0		1,150		0		1,150	
SADHA	0		250		0		250	
Phi Beta Lambda	2,333		3,000		0		5,333	
Student Development -Peer Advisors Program	178,851		50,000		0		228,851	
Student Handbook/Planner	0		15,000		0		15,000	
History and Political Science Club	0		250		0		250	
Music Teachers' Assn	0		250		0		250	
Philosophy Club	0		250		0		250	
Model UN	0		1,000		0		1,000	
Pop Culture - Venice Campus	0		700		0		700	
Swamp Scribes	0		250		0		250	
Academic Resource Center Staffing	39,597		20,000		0		59,597	
Veterans Club	0		250		0		250	

EXHIBIT F

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014-2015 FISCAL YEAR

	LOWER DIVISION CURRENT - RESTRICTED							
	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Student Services (cont.)								
Veterans Exchange VC	$ 0		$ 900		$ 0		$ 900	
Wellness Program	0		22,800		0		22,800	
S.P.A.C.E.	0		1,050		0		1,050	
SCF Student Ministry	0		250		0		250	
VA Center	0		9,450		0		9,450	
Anime and Manga VC	0		250		0		250	
Museum Club	0		250		0		250	
The Literary Guild	0		150		0		150	
Career Resource Center	62,096		0		0		62,096	
Intramurals	0		500		0		500	
Student Life Advisors	186,193		60,351		0		246,544	
Undesignated Student Fee - Contingency	0		104,970		0		104,970	
Student Activity Organized Athletics	288,670		24,556		0		313,226	
Student Athletic Insurance	0		76,934		0		76,934	
Drug Free Sports Program	0		12,000		0		12,000	
Men's Baseball	34,009		50,785		0		84,794	
Men's Baseball Boosters	0		69,460		0		69,460	
Men's Basketball	25,160		25,513		0		50,673	
Men's Basketball Boosters	0		46,818		0		46,818	
Women's Softball	31,118		32,086		0		63,204	
Women's Softball Boosters	0		69,260		0		69,260	
Women's Tennis	15,218		11,267		0		26,485	
Women's Tennis Boosters	0		20,120		0		20,120	

EXHIBIT F

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014-2015 FISCAL YEAR

LOWER DIVISION CURRENT - RESTRICTED

	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Student Services (cont.)								
Women's Volleyball	$ 22,065		$ 25,484		$ 0		$ 47,549	
Women's Volleyball Boosters	0		36,200		0		36,200	
Manatees Boosters	0		10,000		0		10,000	
College Reach Out Program	30,946		0		0		30,946	
Total Student Services	$ 972,630	41.49%	$ 932,130	74.72%	$ 0	0.00%	$ 1,904,760	53.03%
Student Aid								
Federal Work Study Program	$ 234,560	10.00%	$ 0	0.00%	$ 0	0.00%	$ 234,560	6.53%
Total Expenditures	**$ 2,344,505**	**100.00%**	**$ 1,247,523**	**100.00%**	**$ 0**	**0.00%**	**$ 3,592,028**	**100.00%**

EXHIBIT G

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
ANALYSIS OF PLANT FUND EXPENDITURES
2014 - 2015 FISCAL YEAR

A. Recapitulation By Source - Unexpended Plant

	TOTAL FUNDS	LOCAL	CO&DS	PECO	FUND BALANCE
Beginning Fund Balance July 1, 2014	$ 0	$ 0	$ 0	$ 0	$ 0
Add Revenues	11,142,595	1,768,118	300,000	9,074,477	0
Deduct Expenditures	11,142,595	1,768,118	300,000	9,074,477	0
Ending Fund Balance June 30, 2015	$ 0	$ 0	$ 0	$ 0	$ 0

B. Expenditures By Project and Source

	TOTAL FUNDS	LOCAL	CO&DS	PECO	FUND BALANCE
#712200/720000 Undesignated CO&DS	$ 300,000	$ 0	$ 300,000	$ 0	$ 0
#713110/710000 Capital Improvement Fee	1,518,118	1,518,118	0	0	0
#712795/770001 Sum of the Years Digits	374,477	0	0	374,477	0
#712756/770003 Rem/Ren Library Building Bradenton	8,700,000	0	0	8,700,000	0
#713154/710000 Tech Refresh /CIF	250,000	250,000	0	0	0
Totals	$ 11,142,595	$ 1,768,118	$ 300,000	$ 9,074,477	$ 0

C. Expenditures By Project and Type

	Totals	G/L 75000	G/L 76000	G/L 79000	G/L 66507/70601
#712200/720000 Undesignated CO&DS	$ 300,000	$ 0	$ 0	$ 300,000	$ 0
#713110/710000 Capital Improvement Fee	1,518,118	0	0	1,518,118	0
#712795/770001 Sum of the Years Digits	374,477	0	0	374,477	0
#712756/770003 Rem/Ren Library Building Bradenton	8,700,000	8,700,000	0	0	0
#713154/710000 Tech Refresh /CIF	250,000	0	0	0	250,000
Totals	$ 11,142,595	$ 8,700,000	$ 0	$ 2,192,595	$ 250,000

EXHIBIT A1

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
BUDGET SUMMARY
2014 - 2015 FISCAL YEAR

		Upper Division Current Funds Unrestricted		Upper Division All Other Funds		Upper Division Total All Funds
Estimated Fund Balance July 1, 2014	$	560,815	$	518,350	$	1,079,165
Add: Revenues, Exclusive of Transfers		1,466,295		313,154		1,779,449
Transfers In		0		0		0
Total Available	$	2,027,110	$	831,504	$	2,858,614
						0
Deduct: Expenditures, Exclusive of Transfers		1,025,649		313,154		1,338,803
Transfers Out		0		0		0
Estimated Fund Balance June 30, 2015	$	**1,001,461**	$	**518,350**	$	**1,519,811**

EXHIBIT C1

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
SCHEDULE OF REVENUES AND EXPEDITURES
2014 - 2015 FISCAL YEAR

		UPPER DIVISION CURRENT UNRESTRICTED			UPPER DIVISION ALL OTHER FUNDS (2, 5 & 7)			UPPER DIVISION TOTALS
		Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Proposed Budget 2014-2015
Student Fees								
40101	Tuition - Advanced & Professional Baccalaureate	$ 1,050,000	$ 1,030,024	$ 1,149,394	$ 0	$ 0	$ 0	$ 1,149,394
40260	Repeat Course Fee	18,150	3,000	2,475	0	0	0	2,475
40301	Out-of-State Fees - A & P Baccalaureate	25,575	31,900	27,500	0	0	0	27,500
40444	Laboratory Fees	2,250	3,000	3,000	0	0	0	3,000
40504	Application Fees	0	200	0	0	0	0	0
40600	Graduation Fees	2,080	1,000	2,500	0	0	0	2,500
40844	Financial Aid Fee	0	0	0	51,025	49,814	56,096	56,096
40854	Student Activities and Service Fees - Bacc.	0	0	0	73,268	72,273	82,019	82,019
40864	Student Capital Improvement Fees - Bacc.	0	0	0	77,670	75,573	84,894	84,894
40874	Technology Fees - Bacc.	34,000	32,601	36,562	0	0	0	36,562
40910	Late/Reinstatement Fees	0	200	0	0	0	0	0
40934	Student Insurance Fee	1,643	1,300	1,700	0	0	0	1,700
40954	Access Fee	60,760	50,000	65,000	0	0	0	65,000
	Total Student Fees	$ 1,194,458	$ 1,153,225	$ 1,288,131	$ 201,963	$ 197,660	$ 223,009	$ 1,511,140
Support from State Government								
42111	Community College Program Fund	$ 178,164	$ 178,164	$ 178,164	$ 0	$ 0	$ 0	$ 178,164
	Total Support from State	$ 178,164	$ 178,164	$ 178,164	$ 0	$ 0	$ 0	$ 178,164

EXHIBIT C1

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
SCHEDULE OF REVENUES AND EXPEDITURES
2014 - 2015 FISCAL YEAR

	UPPER DIVISION CURRENT UNRESTRICTED			UPPER DIVISION ALL OTHER FUNDS (2, 5 & 7)			UPPER DIVISION TOTALS
	Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015	Proposed Budget 2014-2015
Gifts & Private Grants							
44400 Private Grants and Contracts	$ 0	$ 0	$ 0	$ 89,323	$ 64,027	$ 90,145	$ 90,145
Total Gifts & Private Grants	$ 0	$ 0	$ 0	$ 89,323	$ 64,027	$ 90,145	$ 90,145
Other Revenue							
48100 Interest and Dividends	$ 150	$ 0	$ 0	$ 110	$	$	$ 0
Total Gifts & Private Grants	$ 150	$ 0	$ 0	$ 110	$ 0	$ 0	$ 0
Total Revenues	$ 1,372,772	$ 1,331,389	$ 1,466,295	$ 291,396	$ 261,687	$ 313,154	$ 1,779,449

EXHIBIT D1

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		UPPER DIVISION CURRENT UNRESTRICTED			UPPER DIVISION ALL OTHER FUNDS (2, 5 & 7)			UPPER DIVISION TOTALS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Proposed Budget 2014-2015
Personal Expenses								
Salaries								
52001	Instructional - 9 Months	$ 274,437	$ 209,205	$ 282,605	$ 51,100	$ 51,100	$ 0	$ 282,605
52005	Instructional - Program Manager	6,000	4,000	4,000	0	0	2,000	6,000
52007	Instructional - Adjunct Training	300	0	0	0	0	0	0
52101	Instructional Overload - Fall	47,726	40,300	38,000	0	0	10,000	48,000
52102	Instructional Overload - Spring	61,916	40,300	43,700	0	0	20,000	63,700
52103	Instructional Overload - Summer	43,168	40,100	38,400	4,370	0	10,000	48,400
53010	Professional Support - Academic	52,515	52,515	52,515	0	0	0	52,515
54010	Secretarial and Clerical	8,143	8,143	0	0	0	0	0
	Total Salaries	$ 494,205	$ 394,563	$ 459,220	$ 55,470	$ 51,100	$ 42,000	$ 501,220
Personal Expenses								
Other Personnel Services								
56101	OPS - Instructional - Fall	$ 91,091	$ 40,300	$ 94,000	$ 15,007	$ 0	$ 15,000	$ 109,000
56102	OPS - Instructional - Spring	111,245	40,300	93,000	0	0	21,000	114,000
56103	OPS - Instructional - Summer	51,061	40,375	58,000	4,985	0	0	58,000
	Total Other Personnel Services	$ 253,397	$ 120,975	$ 245,000	$ 19,992	$ 0	$ 36,000	$ 281,000
Personnel Benefits								
59100	Social Security Taxes	$ 30,628	$ 24,463	$ 29,050	$ 3,439	$ 3,168	$ 2,604	$ 31,654
59101	Medicare Taxes	10,840	7,475	10,347	1,100	741	1,131	11,478
59203	Florida Retirement System	30,788	31,565	31,682	4,392	4,088	3,360	35,042

EXHIBIT D1

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		UPPER DIVISION CURRENT UNRESTRICTED			UPPER DIVISION ALL OTHER FUNDS (2, 5 & 7)			UPPER DIVISION TOTALS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Proposed Budget 2014-2015
Personnel Benefits (cont.)								
59206	Optional Retirement Contributions	$ 5,354	$ 0	$ 5,801	$ 0	$ 0	$ 0	$ 5,801
59500	Other Taxable Benefits	980	360	720	0	0	0	720
59701	Health Insurance	35,688	27,034	35,755	4,644	4,644	0	35,755
59702	Life Insurance	1,246	997	1,271	189	189	0	1,271
59704	Disability Insurance Contributions	637	515	655	97	97	0	655
59900	Personnel Contingency	0	0	8,600	0	0	0	8,600
	Total Personnel Benefits	$ 116,161	$ 92,409	$ 123,881	$ 13,861	$ 12,927	$ 7,095	$ 130,976
	Total Personnel Expenses	$ 863,763	$ 607,947	$ 828,101	$ 89,323	$ 64,027	$ 85,095	$ 913,196
Current Expenses								
Services								
60501	Travel - In District	$ 650	$ 1,950	$ 1,700	$ 0	$ 0	$ 450	$ 2,150
60502	Travel - Out of District	379	2,200	1,270	0	0	1,100	2,370
60503	Travel - Out of State	1,374	3,500	2,900	0	0	0	2,900
61000	Freight and Postage	6	350	50	0	0	0	50
62001	Printing - Vendor	918	1,600	1,000	0	0	600	1,600
62002	Printing - College	1,865	1,900	1,700	0	0	200	1,900
64501	Other Contractual Services	0	46,000	18,000	0	0	2,000	20,000
64502	Institutional Memberships	4,435	8,000	8,000	0	0	0	8,000
64510	Advertising (Not Required By Law)	0	42,000	12,000	0	0	0	12,000
64514	Contracted Service - Temp Employees	66,459	72,782	72,782	0	0	0	72,782
65008	Accreditation Fees	2,400	2,900	3,200	0	0	0	3,200
	Total Services	$ 78,486	$ 183,182	$ 122,602	$ 0	$ 0	$ 4,350	$ 126,952

EXHIBIT D1

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

		UPPER DIVISION CURRENT UNRESTRICTED			UPPER DIVISION ALL OTHER FUNDS (2, 5 & 7)			UPPER DIVISION TOTALS
		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015	Proposed Budget 2014-2015
Materials and Supplies								
65501	Educational Materials and Supplies	$ 4,735	$ 6,700	$ 6,700	$ 0	$ 72,273	$ 82,619	$ 89,319
65502	Office Materials and Supplies	753	2,600	2,500	73,268	0	100	2,600
65701	Data Software - Educational	0	5,000	5,000	0	0	0	5,000
66506	Minor Equipment (100.01-999.99)	0	0	0	77,670	75,573	84,894	84,894
66507	Minor Computer Equipment (100.01-999.99)	0	0	0	0	0	0	0
67003	Books (Library Only)	10,545	12,000	12,000	0	0	0	12,000
67006	eResources (Library Only)	47,025	44,746	44,746	0	0	0	44,746
	Total Materials and Supplies	$ 63,058	$ 71,046	$ 70,946	$ 150,938	$ 147,846	$ 167,613	$ 238,559
Other Current Expenses								
68001	Scholarships	$ 0	$ 0	$ 0	$ 51,025	$ 49,814	$ 56,096	$ 56,096
69900	Current Expense Contingency	0	14,000	4,000	0	0	0	4,000
	Total Other Current Expenses	$ 0	$ 14,000	$ 4,000	$ 51,025	$ 49,814	$ 56,096	$ 60,096
	Total Current Expenses	$ 141,544	$ 268,228	$ 197,548	$ 201,963	$ 197,660	$ 228,059	$ 425,607
Capital Outlay								
70601	Computer Hardware - Educational Equipment	$ 0	$	$ 0	$ 0	$ 0	$ 0	$ 0
79000	Other Structures and Improvements	0	0	0	0	0	0	0
	Total Capital Outlay	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
	Total Expenditures	**$ 1,005,307**	**$ 876,175**	**$ 1,025,649**	**$ 291,286**	**$ 261,687**	**$ 313,154**	**$ 1,338,803**

EXHIBIT E1

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014 - 2015 FISCAL YEAR

UPPER DIVISION CURRENT FUND - UNRESTRICTED

	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Instruction								
BAS Early Childhood Education	$ 61,014		$ 6,370		$ 0		$ 67,384	
BAS Homeland Security & Public Safety	86,681		2,750		0		89,431	
BSN Program	582,891		23,600		0		606,491	
BAS Health Services Administration	87,521		11,300		0		98,821	
BSN Library Resources	0		133,528		0		133,528	
Total Instruction	$ 818,107	98.79%	$ 177,548	89.88%	$ 0		$ 995,655	97.08%
Institutional Support								
Baccalaureate Control	$ 9,994		$ 20,000		$ 0		$ 29,994	
Total Institutional Support	$ 9,994	1.21%	$ 20,000	10.12%	$ 0		$ 29,994	2.92%
Total Expenditures	**$ 828,101**	**100.00%**	**$ 197,548**	**100.00%**	**$ 0**		**$ 1,025,649**	**100.00%**

EXHIBIT E1

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY ORGANIZATIONAL UNIT
2014 - 2015 FISCAL YEAR

UPPER DIVISION CURRENT FUND - ALL OTHER FUNDS (2, 5 & 7)

	Personnel Costs		Current Expense		Capital Outlay		Total Expenditures	
	Amount	%	Amount	%	Amount	%	Amount	%
Instruction								
BAS Int'l Business & Trade/Tech Mgmt/Energy Tech Mgmt	$ 85,095		$ 5,050		$ 0		$ 90,145	
Student Activity and Service Fee	0		82,019		0		82,019	
Financial Aid Fee	0		56,096		0		56,096	
Capital Improvement Fee	0		84,894		0		84,894	
Total Instruction	$ 85,095	100.00%	$ 228,059	100.00%	$ 0	0.00%	$ 313,154	100.00%
Institutional Support								
Baccalaureate Control	0		0		0		0	
Total Institutional Support	$ 0	0.00%	$ 0	0.00%	$ 0	0.00%	$ 0	0.00%
Total Expenditures	**$ 85,095**	**100.00%**	**$ 228,059**	**100.00%**	**$ 0**	**0.00%**	**$ 313,154**	**100.00%**
Total Expenditures - All Funds	**$ 913,196**		**$ 425,607**		**$ 0**		**$ 1,338,803**	

EXHIBIT A2

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
BUDGET SUMMARY
2014 - 2015 FISCAL YEAR

		SCF Collegiate School Current Funds Restricted		SCF Collegiate School Unexpended Plant & Renewals/Replacement
Estimated Fund Balance July 1, 2014	$	117,256	$	161,223
Add: Revenues, Exclusive of Transfers		2,945,813		233,900
Transfers In		0		0
Total Available	$	3,063,069	$	395,123
Deduct: Expenditures, Exclusive of Transfers		2,664,988		233,900
Transfers Out		0		0
Estimated Fund Balance June 30, 2015	**$**	**398,081**	**$**	**161,223**

EXHIBIT C2

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
SCHEDULE OF REVENUES AND EXPEDITURES
2014 - 2015 FISCAL YEAR

COLLEGIATE SCHOOL - CURRENT RESTRICTED FUND

		Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015
Support from Local Government (through State)				
41683	Digital Classroom Allocation	$ 0	$ 0	$ 6,564
41685	Teach Salary Allocation	24,379	0	0
41686	ESE Guaranteed Allocation	218,366	0	99,034
41687	Florida School Recognition Program	33,033	0	20,000
41688	Teacher Lead Fund Allocation	5,487	0	5,000
41690	FEFP Funding (MCSD)	1,456,967	1,655,390	1,901,078
41691	Supplemental Academic Instruction (MCSD)	85,244	85,749	97,505
41692	Class Size Reduction (MCSD)	385,337	390,929	444,744
41693	Other FEFP WFTE Share (MCSD)	10,141	10,329	11,024
41694	Discretionary Local Effort WFTE Share (MCSD)	139,744	162,663	198,915
41696	Instructional Materials Allocation UFTE Share (MCSD)	32,414	34,181	36,763
41698	Reading Allocation	20,253	20,341	19,600
41699	Student Transportation	42,100	17,248	39,086
	Total Support from Local Government	$ 2,453,465	$ 2,376,830	$ 2,879,313
Support from Federal Government				
43590	Federal School Lunch Program	$ 48,121	$ 41,500	$ 45,000
	Total Support from Federal Government	$ 48,121	$ 41,500	$ 45,000

EXHIBIT C2

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
SCHEDULE OF REVENUES AND EXPEDITURES
2014 - 2015 FISCAL YEAR

COLLEGIATE SCHOOL - CURRENT RESTRICTED FUND

		Estimated Actual Revenues 2013-2014	Original Budget 2013-2014	Proposed Budget 2014-2015
Sales and Services				
45690	Food Service Sales	$ 21,833	$ 21,833	$ 21,000
	Total Sales and Services	$ 21,833	$ 21,833	$ 21,000
Miscellaneous Revenue				
48900	Miscellaneous Revenue	$ 1,756	$ 0	$ 500
	Total Miscellaneous Revenue	$ 1,756	$ 0	$ 500
Non-Revenue Receipts				
49230	Non Mand Transfers - From Aux Operations	$ 99	$ 0	$ 0
49231	Non Mand Transfers - From Aux Fund Indirect Costs	0	750,000	0
	Total Non-Revenue Receipts	$ 99	$ 750,000	$ 0
	Total Revenues	$ **2,525,274**	$ **3,190,163**	$ **2,945,813**

EXHIBIT D2

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

COLLEGIATE SCHOOL - CURRENT RESTRICTED FUND

		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015
Personal Expenses				
Salaries				
51000	Executive Management	$ 82,400	$ 82,400	$ 82,400
51100	Academic Administrator	65,000	65,000	65,000
52001	Instructional - 9 Months	852,788	872,178	905,281
52003	Instructional - Counselor	51,599	51,599	54,099
52006	Supplemental Pay - Instructional	6,920	0	0
52101	Instructional Overload - Fall	1,446	0	0
53030	Professional Support - Institutional Support	30,179	30,179	30,179
54000	Behavioral Spec/Campus Resource Officer	33,727	33,727	38,126
54000	Technical - Programmers, Etc.	40,549	40,549	40,549
54010	Career Staff - Clerical and Secretarial	95,893	95,893	99,094
54099	Supplemental Pay - Career	2,035	0	0
54100	Technical Clerical Trade Service Overtime	1,152	0	0
54101	Straight Time in Excess of Regular Hours	0	0	0
	Total Salaries	$ 1,263,688	$ 1,271,525	$ 1,314,728
Other Personnel Services				
56101	OPS - Instructional - Fall	$ 0	$ 0	$ 2,600
56102	OPS - Instructional - Spring	0	0	2,600
56120	OPS - Substitute Teachers	45,392	32,000	9,500
58000	Student Help - College	6,383	12,000	10,000
	Total Other Personnel Services	$ 51,775	$ 44,000	$ 24,700
Personnel Benefits				
59100	Social Security Taxes	$ 77,579	$ 79,579	$ 82,424
59101	Medicare Taxes	17,673	18,611	19,277
59203	Florida Retirement System	83,701	101,722	105,178
59505	College Provided TSA	1,410	720	1,080

EXHIBIT D2

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

COLLEGIATE SCHOOL - CURRENT RESTRICTED FUND

		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015
Personnel Benefits (cont.)				
59506	College Provided FSA	$ 960	$ 720	$ 1,080
59701	Health Insurance	165,701	173,210	196,653
59702	Life Insurance	4,519	4,700	4,859
59704	Disability Insurance Contributions	2,313	2,426	2,509
	Total Personnel Benefits	$ 353,856	$ 381,688	$ 413,060
	Total Personnel Expenses	$ 1,669,319	$ 1,697,213	$ 1,752,488
Current Expenses				
Services				
60501	Travel - In District	$ 150	$ 600	$ 500
60502	Travel - Out of District	5,411	8,000	8,000
60503	Travel - Out of State	0	1,000	0
60506	Travel - Student	63,192	65,000	80,000
60507	Travel - Non Employee	1,400	0	0
61000	Freight and Postage	253	1,000	1,500
62001	Printing - Vendor	900	4,000	1,000
62002	Printing - College	11,211	12,000	12,000
62502	Repairs and Maintenance - Furniture and Equipment	487	2,500	1,500
63006	Rental/Lease Payments	102,929	109,000	105,000
63505	Insurance - General Liability	7,475	8,500	8,500
64501	Other Contractual Services	6,095	10,000	8,000
64502	Institutional Memberships	1,663	2,500	3,000
64507	Contracted Instructional Services DE to SCF	230,000	0	354,200
64508	Contracted Non-Instructional Services	400	4,000	4,000
64509	Other Services Non-Contracted	872	1,500	1,500
64510	Advertising (Not Required By Law)	2,215	4,300	2,000
64514	Contracted Services Temporary Help	12,874	3,000	14,000

EXHIBIT D2

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
EXPENDITURES BY OBJECT
2014-2015 FISCAL YEAR

COLLEGIATE SCHOOL - CURRENT RESTRICTED FUND

		Estimated Actual Expense 2013-2014	Current Budget 2013-2014	Proposed Budget 2014-2015
Services (Cont.)				
65001	Consultant Fees	$ 3,000	$ 0	$ 0
65004	Auditing Fees	10,000	10,050	10,000
65008	Accreditation Fees	2,825	3,000	800
	Total Services	$ 463,352	$ 249,950	$ 615,500
Materials and Supplies				
65501	Educational Materials and Supplies	$ 149,159	$ 130,000	$ 150,000
65502	Office Materials and Supplies	3,389	5,000	3,000
65701	Data Software - Educational Non-Capitalized	53,922	52,500	52,000
66501	Athletic Materials and Supplies	1,554	5,000	2,000
66503	Food and Food Products	95,555	100,000	90,000
66506	Minor Equipment ($100.01 - $999.99)	13,315	0	0
	Total Materials and Supplies	$ 316,894	$ 292,500	$ 297,000
Other Current Expenses				
67602	Indirect Cost Expense - State	$ 0	$ 750,000	$ 0
	Total Other Expenses	$ 0	750,000	0
	Total Current Expenses	$ 780,246	$ 1,292,450	$ 912,500
Capital Outlay				
70601	Educational Computer Equipment ($1000-$4999)	$ 1,472	$ 0	$ 0
	Total Capital Outlay	$ 1,472	$ 0	$ 0
	Total Expenditures	**$ 2,451,037**	**$ 2,989,663**	**$ 2,664,988**

EXHIBIT G2

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA
ANALYSIS OF PLANT FUND EXPENDITURES
2014 - 2015 FISCAL YEAR

COLLEGIATE SCHOOL - UNEXPENDED PLANT FUND

A. Recapitulation By Source - Unexpended Plant

	TOTAL FUNDS	PECO		
Beginning Fund Balance July 1, 2014	$ 161,223	$ 161,223	$ 0	$ 0
Add Revenues	233,900	233,900		0
Deduct Expenditures	233,900	233,900		0
Ending Fund Balance June 30, 2015	**$ 161,223**	**$ 161,223**	**$ 0**	**$ 0**

B. Expenditures By Project and Source

#712400/770004 Charter School Capital Outlay Funds	$ 233,900	$ 233,900	$ 0	$ 0
Totals	**$ 233,900**	**$ 233,900**	**$ 0**	**$ 0**

C. Expenditures By Project and Type

	Totals	G/L 76000	G/L 63006	
#712400/770004 Charter School Capital Outlay Funds	$ 233,900	$ 149,400	$ 84,500	$ 0
Totals	**$ 233,900**	**$ 149,400**	**$ 84,500**	**$ 0**