



STATE COLLEGE OF FLORIDASM
MANATEE - SARASOTA

DISTRICT BOARD OF TRUSTEES

SCF Mission:

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.

SCF Vision:

State College of Florida, Manatee-Sarasota is the region's first choice for innovative, responsive, quality education, workforce training and community partnership.

SCF Values:

Integrity. We have a tradition of delivering our promises responsibly and transparently.

Collaboration. SCF is boldly engaging our partners to achieve the dynamic future we envision.

Innovation. We define best practices and create opportunity with forethought.

Inclusivity. SCF is an open access institution where all are welcomed and supported as part of the SCF college community.

AGENDA

The District Board of Trustees
State College of Florida, Manatee - Sarasota
Regular Meeting
SCF Bradenton - Board Room 7/160
April 30, 2024 5:30 pm

- 1. Meeting Call to Order – Mr. Thomson**
- 2. Invocation and Pledge of Allegiance - Dr. Nielsen**
- 3. Public Comment - Mr. Thomson**
- 4. President’s Report - Dr. Probstfeld**
- 5. Mission Moment: Student Profile / Fall Enrollment – Dr. Ryan Hale and Dr. Brittany Nielsen**
- 6. Approval of Non-Financial Consent Agenda Items (“Consent Agenda A”)**

Exhibit A:	Minutes of February 27, 2024 BOT Meeting - Page 5
Exhibit B:	Minutes of March 5, 2024 TSI Advisory Committee Meeting - Page 8
Exhibit C:	CDR - Curriculum Revision - Page 10
Exhibit D:	Amended Spring 2024 Lifelong Learning & Workforce Development Schedule - Page 14
Exhibit E:	HR Personnel Actions Monthly Report February - March 2024 - Page 21
Exhibit F:	SCFCS 2022-23 Annual FLDOE Accountability Reports - Page 23
Exhibit G:	2023-24 Annual Comprehensive Safety Inspection - Page 40

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

Exhibit H:	Monthly Financial Report January 2024 - Page 51
Exhibit I:	Budget Amendment FY 2023-24 January 2024 #21-24 - Page 56
Exhibit J:	SCFCS Financial Report(s) January 2024 - Page 60
Exhibit K:	Acceptance of Gifts and Grants January 2024 - Page 62
Exhibit L:	Monthly Financial Report February 2024 - Page 63
Exhibit M:	Budget Amendment FY 2023-24 February 2024 #25-27 - Page 68
Exhibit N:	SCFCS Financial Report(s) February 2024 - Page 71
Exhibit O:	Acceptance of Gifts and Grants February 2024 - Page 73
Exhibit P:	Property Disposals - Page 74
Exhibit Q:	2022-2023 Annual Financial Report - Page 78

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

Exhibit R: Project List - Page 175

9. Facilities

Construction Projects & Updates - Chris Wellman

Exhibit S: Deferred Maintenance Contract Approval, Buildings BC 17, 29 & VC 500 - Page 176

Exhibit T: Deferred Maintenance Contract Approval, Building 300 Venice Campus - Page 177

Exhibit U: Deferred Maintenance Contract Approval, Roof Coatings Collegewide - Page 178

Exhibit V: Deferred Maintenance Contract Approval, Roofing and Flooring Collegewide - Page 179

Exhibit W: Site Improvements Contract Approval, Bradenton Campus - Page 180

Exhibit X: Building 14 Student Union BC Floor Replacement Budget Increase Approval - Page 181

10. Old Business

11. New Business

12. Board Comments & Meeting Adjournment

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

Date: February 27, 2024 5:30 p.m.

Location: SCF Bradenton

Proceedings:

The District Board of Trustees of State College of Florida, Manatee – Sarasota held a Regular Meeting on February 27, 2024 at SCF Bradenton.

Board Members Present: Rod Thomson – Board Chair, Jaymie Carter, Taylor Collins, Dominic DiMaio, Mike Fuller, Mark Goodson, and Ryan Moore

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. Thomson

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

2. Invocation and Pledge of Allegiance

Dr. Nielsen delivered the invocation and led the pledge.

3. Public Comment

None

4. President's Report

Dr. Probstfeld recapped a recent visit to Tallahassee with SCF students and meetings with our local delegation. Dr. Probstfeld gave a shout-out to the SCF Brainbowl Team who despite traveling delays still managed to bring home a trophy from Nationals. She also commended the two SCF Collegiate School students who qualified as National Merit Scholar Semifinalists. Lastly, Dr. Probstfeld shared the good news of an additional \$956,000 awarded to SCF through the Open Door Grant for the Coding Academy and the CDL Training program.

5. Mission Moment: SCF Foundation

Cassandra Holmes introduced Chelsea Ritchie, a SCF RN-BSN Fast Track Program Graduate. Ms. Ritchie shared her story with the Trustees and expressed her appreciation for the scholarships she received through the foundation that enabled her to graduate and become an ER Nurse. Cassandra Holmes then introduced Mr. Chris Romine, SCF Foundation Board of Directors President. Mr. Romine reviewed the successful results of the Foundation's 2022-23 fundraising efforts and points of pride. Lastly, Cassandra Holmes introduced Laura Cotta, SCF Foundation Board of Directors Vice President. Ms. Cotta highlighted the Foundation's role in making higher education possible for SCF students and the need for the Trustees' continued support.

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

Exhibit A:	Minutes of January 23, 2024 BOT Meeting - Page 5
Exhibit B:	Amended Spring 2024 Lifelong Learning & Workforce Development Schedule - Page 7
Exhibit C:	Out of Country Travel - Page 14
Exhibit D:	HR Personnel Actions Monthly Report January 2024 - Page 16
Exhibit E:	SCFCS Out of Field - Page 18
Exhibit F:	Grant No. 24-01 NSF B2B - Page 20
Exhibit G:	Grant No. 24-02 Linking Industry to Nursing (LINE) - Page 22
Exhibit H:	Grant No. 24-03 College Reach Out Program (CROP) - Page 24
Exhibit I:	Grant No. 24-04 Florida Nonprofit Security Grant - Page 26
Exhibit J:	Grant No. 24-05 Equipment upgrade Modernization - Page 28
Exhibit K:	FP&L Easement - Page 30

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

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

Exhibit L:	Monthly Financial Report December 2023 - Page 33
Exhibit M:	Budget Amendment FY 2023-24 December 2023 #16 - 20 Page 38
Exhibit N:	SCFCS Financial Report(s) December 2023 - Page 43
Exhibit O:	Acceptance of Gifts and Grants December 2023 - Page 45
Exhibit P:	Property Disposals - Page 46
Exhibit Q:	SCFF 2022-2023 Annual Audit & 990 - Page 48

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

8. Facilities Project List (informational Only)

Exhibit R: Project List - Page 127

9. Facilities

Construction Projects & Updates - Chris Wellman

Exhibit S: Hepner Architects Contract Approval, Parrish Phase 1 Development - Page 128
Chris Wellman asked for Board Architect/Engineer Contract approval with Hepner Architects for Parrish Phase 1 Development in the amount of \$2,209,750. After due discussion and consideration, Ms. Carter motioned to approve Exhibit S, Mr. Goodson seconded, and the Board unanimously approved.

10. Rule for Final Action - Steve Prouty

Exhibit T: Evaluation of College Personnel Rule #6HX14-2-21 - Page 129
Mr. Prouty presented to the Trustees for Board approval of the revised Evaluation of College Personnel rule. Mr. Thomson opened the public hearing for public comment. There being no public comment, Mr. Thomson closed the public hearing. After due discussion and consideration, Mr. DiMaio motioned to approve Exhibit T, Mr. Moore seconded, and the Board unanimously approved.

11. Old Business

SCF Parrish Julie Jakway and Chris Wellman provided the Board with a presentation on SCF Parrish. The presentation highlighted the growth of the North Manatee County area. The presentation also included the property background, aerial views and planned project phases and funding.

12. New Business

None

13. Board Comments/Updates & Adjournment

Mr. Goodson applauded the SCF Foundation Bourbon, Brews & BBQ event.

Mr. DiMaio echoed Mr. Goodson’s praise. Mr. DiMaio commended Chris Wellman for his successful contract negotiations with Hepner Architects.

Mr. Fuller conveyed his admiration of Chelsea Ritchie and her great presentation.

Mr. Moore echoed Mr. Fullers’ sentiments.

Mr. Thomson drew the Trustees’ attention to Exhibit F, TB-B2B Grant, and highly praised the efforts that have increased the enrollment numbers of minority students.

The meeting adjourned at 6:30 p.m.

Chair, Board of Trustees

Carol Probstfeld, Secretary, Board of Trustees

State College of Florida, Manatee-Sarasota | Traffic Safety Institute

Advisory Committee Quarterly Meeting – 3/5/24

ATTENDING: Dana McMahon, Manatee County Probation; Jennifer Burgh, Manatee County Probation; Celeste Bilodeau, State Attorney’s Office; Darlene Ragoonanan, State Attorney’s Office; Sgt. Chuck Flint, Sarasota County Sheriff’s Office; Sgt. William Coleman, Manatee County Sheriff’s Office; Michael Miranda, Citizen Representative; Vicki Gillerin, TSI Director

The meeting was called to order by TSI Director Gillerin at 12:10 pm.

OLD BUSINESS: Michael Miranda made a motion to approve the minutes of the 12/5/23 TSI Advisory Committee meeting and it was seconded by Jennifer Burgh. Motion passed.

OUTPUT-TSI Report:

- A. Director Gillerin presented TSI’s student contacts since the last quarterly meeting. The total number of student contacts for this period decreased by 330 which indicates that student numbers have returned to the typical quarterly average seen over the last two years.

TSI Student Enrollments/Contacts	12/5/23 – 3/4/24
BDI	55
IDI	24
DUI Level One	292
DUI Level Two	149
DUI Evaluations	358
DUI Victim Panel	141
IID Updates	61
SSS Periodic Updates	178
Totals:	1,258

- B. Director Gillerin provided an update on TSI staffing levels. Within a one-month period two of four TSI Customer Service Specialists resigned after accepting employment elsewhere and another employee went out on FMLA for 4-6 weeks. As a result of staffing shortages, the TSI office in Bradenton was temporarily closed effective 1/22/24. The remaining Customer Service Specialist and the Manager provided all TSI services and office functions out of the downtown Sarasota office. (Post meeting: The Bradenton office was re-opened on 3/18/24)
- C. Director Gillerin presented the Committee with an updated DUI Fee Waiver Policy for review. There were some minor changes to the language in the document and the administrative fee for any client that is granted a fee waiver has been changed from \$100.00 to \$150.00. Discussion ensued. Celeste Bilodeau made a motion to accept the updated DUI Fee Waiver Policy and it was seconded by Dana McMahon. Motion passed.
- D. Director Gillerin provided an update on Judicial Innovations and advised the Committee that TSI began using Judicial Innovations to process credit card payments for all online DUI Pre-registrations on 12/16/2023. Due to the staffing issues, it was decided to hold off on using Judicial Innovations for in-person transactions until new staff are hired as that will become part of the training protocol.
- E. Director Gillerin distributed the FLHSMV March Public Safety Campaign “Never Drive Impaired” news release which focuses on education and raising awareness of the impacts of

State College of Florida, Manatee-Sarasota | Traffic Safety Institute

Advisory Committee Quarterly Meeting – 3/5/24

driving while impaired. Of note is that in March 2023 there were 1,359 crashes involving an impaired driver, with alcohol confirmed in 1,201 of those crashes. Additionally, March 2023 saw nearly 100 fatalities and over 100 serious bodily injuries. Of the 13,596 impaired driving crashes (those influenced by drugs, alcohol, or a combination of both) in Florida in 2023, 10% occurred in March.

INPUT

Law Enforcement:

Sgt. Coleman reported that in Manatee County crashes and serious injuries are down, but vehicle and bicycle fatalities are up. The traffic unit is still short staffed and there are three vacancies.

Sgt. Flint reported that there were over 23,000 issued tickets in 2023 in Sarasota County and SCSO wrote 55% of all tickets. There were 53 fatalities in Sarasota County. There were 1,127 DUI arrests in the county and SCSO was responsible for 774 of those. SCSO continues utilizing grant money and they currently have 3 active grants and have applied for additional grants for 2024-2025. SCSO continues to get complaints from citizens about traffic issues and as a result the Department is doing social media blasts on Tuesdays about traffic issues. There will also be heightened enforcement beginning on 3/1/24 through 4/19/24 due to Spring Break and St. Patrick's Day. The Department is also gearing up for the Distracted Driving campaign in April.

Misdemeanor Probation:

Dana McMahon reports that the Probation Unit has one vacant PO position now that a PO was promoted to a Senior PO. Caseload numbers are steady.

Jennifer Burgh reports that Pre-trial Services is running smoothly. The only recent change to impact the unit is that the bond schedule changed.

State Attorney's Office:

Darlene Ragoonanan reports that her office is down two attorneys and that each of the 3 attorneys in the division have 400 cases each. They will be getting more interns this summer and will have more interns in the office than attorneys.

Celeste Bilodeau reports that got caught up on screening leaving the scene cases. While she continues screening hit and run cases for TPTI and there are so many cases that she has fallen behind.

Clinical Supervisor/Treatment Representative:

Vicki Gillerin (Clinical Supervisor) reported that DUI treatment referral rates remain steady between 55 – 65% for Level I clients and between 90-95% for Level II clients.

Citizen/Business Representative: Nothing to report.

With no further business the meeting was adjourned at 1:10 pm.

NEXT MEETING: Tuesday, June 4, 2023 - 12:00 pm Lunch will be provided.

Traffic Safety Institute, 5840 26th St W, Bldg. 18, Room 112, Bradenton, FL 34207

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

Title: Curriculum Revision

Background:

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

Objective:

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

Legal Authority:

Rule 6HX14-1.07 Responsibility and Authority of the President

Recommendation:

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

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



\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*President*

\_\_\_\_\_  
*Date*

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

\_\_\_\_\_  
*Date*

**PROGRAMS: NEW, REVISED, DELETED**

**Programs: New**

Film Production Fundamentals.....Certificate

**Programs: Revised**

Advanced Teacher Certificate. Education Preparation Institute [4005]..... Program Revision  
Certificate. Alternate Energy System Specialist [3034] ..... Program Revision  
Associate in Arts ..... Program Revision  
A.S. Business Administration, Management [1706] ..... Program Revision  
A.S. Construction Management [2039] ..... Program Revision  
A.S. Engineering Technology [2040] ..... Program Revision  
A.S. Nursing (Articulated to B.S. Degree) [2019] ..... Program Revision  
A.S. Nursing Transition [2025] ..... Program Revision  
B.S. Elementary Education [8024] ..... Program Revision  
B.S. Exceptional Student Education [8025] ..... Program Revision

**Programs: Deleted**

Computer Aided Design & Drafting [3017].....Certificate  
Electronics [3018] .....Certificate  
Green Belt Six Sigma [3031].....Certificate  
Risk Management & Insurance Operations [3041].....Certificate  
Business Administration, Risk Management & Insurance Specialty [2046] ..... A.S.  
Business Analytics [2049] ..... A.S.

**COURSES: NEW, REVISED, DELETED**

**Courses: New**

AMS 2030 Introduction to American Studies..... (3) (A.A.)  
FIL 2133 Screen writing II ..... Gordon Rule, (3) (A.A.)

**Courses: Revised**

ACG 1020 Principles of Financial Accounting (3) (A.A.)..... Student Learning Outcomes  
AMH 1010 US History to 1877 (3) (A.A.) ..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes  
AMH 1020 US History 1877 to Present (3) (A.A.) ..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes  
ANT 2000 Introduction to Anthropology (3) (A.A.) ..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes  
ARH 2000 Art Appreciation (3) (A.A.) ..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes  
AST 1002 Descriptive Astronomy (3) (A.A.) ..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes  
BSC 1005C Diversity of Life (3) (A.A.) ..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes  
BSC 1007 Introduction to Biology (3) (A.A.) ..... Removed "C", Revised 4 to 3 credits, Student Learning Outcomes  
BSC 1007L Introduction to Biology Lab (1) (A.A.) ..... Revised 0 to 1 credit, Course Description, Student Learning Outcomes,  
BSC 2010 Fundamentals of Biology I (3) (A.A.) ..... State Gen. Ed. Requirements updates, Course Description, Removed "C", Revised  
..... 5 to 3 credits, Student Learning Outcomes

|                                                                                 |                                                                                                               |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| BSC 2010L Fundamentals of Biology I Lab (2) (A.A.)                              | Revised 0 to 2 credits, Course Description, Update Student Learning Outcomes                                  |
| BSC 2011 Fundamentals of Biology II (3) (A.A.)                                  | Removed "C", Revised 5 to 3 credits, Student Learning Outcomes                                                |
| BSC 2011L Fundamentals of Biology II Lab (2) (A.A.)                             | Revised 0 to 2 credits, Course Description, Update Student Learning Outcomes                                  |
| BSC 2085 Anatomy & Physiology (3) (A.A.)                                        | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| CHM 1020C Chemistry Everyday Life (3) (A.A.)                                    | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| CHM 1025 Introduction to Chemistry (3) (A.A.)                                   | State Gen. Ed. Requirement Course Description, Removed "C", Revised 5 to 3 credits, Student Learning Outcomes |
| CHM 1025L Introduction to Chemistry Lab (2) (A.A.)                              | Revised 0 to 2 credits, Course Description, Update Student Learning Outcomes                                  |
| CHM 2045 General Chemistry I (3) (A.A.)                                         | State Gen. Ed. Requirement Course Description, Removed "C", Revised 5 to 3 credits, Student Learning Outcomes |
| CHM 2045L General Chemistry I Lab (2) (A.A.)                                    | Revised 0 to 2 credits, Course Description, Update Student Learning Outcomes                                  |
| CHM 2046 General Chemistry II (3) (A.A.)                                        | Removed "C", Revised 5 to 3 credits, Course Description, Student Learning Outcomes                            |
| CHM 2046L General Chemistry II Lab (2) (A.A.)                                   | Revised 0 to 2 credits, Course Description, Update Student Learning Outcomes                                  |
| CHM 2210 Organic Chemistry I (3) (A.A.)                                         | Removed "C", Revised 5 to 3 credits, Course Description, Student Learning Outcomes                            |
| CHM 2210L Organic Chemistry I Lab (2) (A.A.)                                    | Revised 0 to 2 credits, Course Description, Update Student Learning Outcomes                                  |
| CHM 2211 Organic Chemistry II (3) (A.A.)                                        | Removed "C", Revised 5 to 3 credits, Course Description, Student Learning Outcomes                            |
| CHM 2211L Organic Chemistry II Lab (2) (A.A.)                                   | Revised 0 to 2 credits, Course Description, Update Student Learning Outcomes                                  |
| DSC 3013 Introduction to Homeland Security (3) (B.A.S.)                         | Update Student Learning Outcomes                                                                              |
| EAP 0385 Writing/Grammer 3, Integrated (5) (I.C.)                               | Title Change, Update Prerequisite                                                                             |
| EAP 0386 Speaking-Listening/Reading 3, Integrated (5) (I.C.)                    | Title Change, Update Prerequisite                                                                             |
| EAP 0485 Writing/Grammer 4, Integrated (5) (I.C.)                               | Title Change, Update Prerequisite                                                                             |
| EAP 0486 Speaking-Listening/Reading 4, Integrated (5) (I.C.)                    | Title Change, Update Prerequisite                                                                             |
| EAP 1520 Reading 5 (5) (I.C.)                                                   | Title Change, Update Prerequisite                                                                             |
| EAP 1540 Writing 5 (5) (I.C.)                                                   | Title Change, Update Prerequisite                                                                             |
| ECO 2013 Principals of Macroeconomics (3) (A.A.)                                | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| EDE 4942 Practicum: Elementary Education (3) (B.S.)                             | Revised 1 Credit to 3 Credits                                                                                 |
| EEX 3830 Practicum: Exceptional Student Education (3) (B.S.)                    | Revised 1 Credit to 3 Credit                                                                                  |
| ENC 1101 Written Communication I (3) (A.A.)                                     | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| ENL 2012 British Literature to 1700 (3) (A.A.)                                  | Course Number Change from 2010                                                                                |
| ENT 2100 Building & Presenting a Business Plan (3) (A.S.)                       | Update Prerequisites, Student Learning Outcomes                                                               |
| ESC 1000C Earth & Space (3) (A.A.)                                              | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| EVR 1001 Introduction to Environmental science (3) (A.A.)                       | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| ETD 2949 Internship in Technology (3) (A.S.)                                    | Revised 2 to 3 Credits                                                                                        |
| FES 4014 Evolution of Emergency Management (3) (B.A.S.)                         | Update Student Learning Outcomes                                                                              |
| HSA 4850 Healthcare Capstone (3) (B.A.S.)                                       | Update Prerequisites                                                                                          |
| HUM 1020 Introduction to Humanities (3) (A.A.)                                  | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| HUM 2230 Humanities II: Medieval, Renaissance & Early Modern Periods (3) (A.A.) | Title Change, Course Number Change,                                                                           |
| ISM 3541 Data Analytics (3) (B.A.S.)                                            | Remove Prerequisite, Update Student Learning Outcomes                                                         |
| LIT 2000 Introduction to Literature (3) (A.A.)                                  | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| MAC 1105 College Algebra (3) (A.A.)                                             | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| MAC 2311 Calculus w/Analytical Geometry (4) (A.A.)                              | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| MGF 1130 Mathematical Thinking (3) (A.A.)                                       | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| MCB 2010 Microbiology (3) (A.A.)                                                | Removed "C", Revised 4 to 3 credits, Course Description, Student Learning Outcomes                            |
| MCB 2010L Microbiology Lab (1) (A.A.)                                           | Revised 0 to 1 credits, Course Description, Update Student Learning Outcomes                                  |
| MUL 2010 Music Appreciation (3) (A.A.)                                          | State Gen. Ed. Requirement Course Description, Student Learning Outcomes                                      |
| NUR 3870 Informatics in Healthcare (3) (B.S.)                                   | Update Student Learning Outcomes                                                                              |
| NUR 4636 Community/Public Health: Population Based (3) (B.S.)                   | Update Course Description, Student Learning Outcomes                                                          |

NUR 4636L Community/Public Health: Practicum (3) (B.S.) ..... Update Student Learning Outcomes  
 OCE 1001 Introduction to Oceanography (3) (A.A.)..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes  
 PHI 2010 Introduction to Philosophical Reasoning (3) (A.A.).....State Gen. Ed. Requirement Course Description,  
 ..... Student Learning Outcomes  
 PHY 1020C Fundamental of Physics (3) (A.A.)..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes  
 PHY 2048 General Physics I w/Calculus (3) (A.A.) .....State Gen. Ed. Requirement Course Description, Removed "C",  
 ..... Revised 5 to 3 credits, Student Learning Outcomes  
 PHY 2048L General Physics I w/Calculus Lab (2) (A.A.) ..... Revised 0 to 2 credits, Course Description,  
 ..... Update Student Learning Outcomes  
 PHY 2049 General Physics II w/Calculus (3) (A.A.) .....Removed "C", Revised 5 to 3 credits, Course Description, Student Learning  
 Outcomes  
 PHY 2049L General Physics II w/Calculus Lab (2) (A.A.) ..... Revised 0 to 2 credits, Course Description,  
 .....Update Student Learning Outcomes  
 PHY 2053 General Physics I (3) (A.A.) .....State Gen. Ed. Requirement Course Description, Removed "C",  
 ..... Revised 5 to 3 credits, Student Learning Outcomes  
 PHY 2053L General Physics I Lab (2) (A.A.) ..... Revised 0 to 2 credits, Course Description,  
 ..... Update Student Learning Outcomes  
 PHY 2054 General Physics II (3) (A.A.)..... Removed "C", Revised 5 to 3 credits, Course Description, Student Learning Outcomes  
 PHY 2054L General Physics II Lab (2) (A.A.) ..... Revised 0 to 2 credits, Course Description,  
 ..... Update Student Learning Outcomes  
 PLA 2614 Real Property Law & Transactions III (3) (A.S.) ..... Change A.A. to A.S.  
 POS 1041 American Government (3) (A.A.) ..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes  
 PSY 2012 General Psychology (3) (A.A.) ..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes  
 RED 4940 Reading Internship (3) (B.S.) ..... Revised 2 Credit to 3 Credits  
 STA 1001 Pathways to Statistics (3) (A.A.) ..... Course Description  
 STA 2023 Elementary Statistics (3) (A.A.) ..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes,  
 ..... Update Prerequisites  
 THE 2000 Theatre Appreciation (3) (A.A.) ..... State Gen. Ed. Requirement Course Description, Student Learning Outcomes

**Courses: Deleted**

EEX 3241 Curriculum & Instruction for Exceptional Students.....(3) (B.S.)

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

**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2024**

| Class ID | Class Name                                                                                                         | Start Date | End Date | Tuition Fee | Location                       | Instructor |
|----------|--------------------------------------------------------------------------------------------------------------------|------------|----------|-------------|--------------------------------|------------|
| 15689    | TOP - Excel Formulas                                                                                               | 2/1/24     | 2/1/24   | \$0.00      | Microsoft Teams                | Miscik     |
| 15690    | TOP - Excel Filtering                                                                                              | 2/1/24     | 2/1/24   | \$0.00      | Microsoft Teams                | Miscik     |
| 15691    | TOP - #SCFProud Brand Ambassador                                                                                   | 2/15/24    | 2/15/24  | \$0.00      | Microsoft Teams                | Smith      |
| 15693    | CompTIA Network+ Certification                                                                                     | 1/16/24    | 4/4/24   | \$3,250.00  | SCF Bradenton (26 West Center) | Askeri     |
| 15698    | OCA Java Programming                                                                                               | 1/17/24    | 3/18/24  | \$3,250.00  | SCF Bradenton (26 West Center) | Bagley     |
| 15704    | TOP - SCF Student Support Services: Students of Concern, Student Conduct and Academic Integrity - (OFFERED HYBRID) | 1/30/24    | 1/30/24  | \$0.00      | SCF Bradenton (Building 3)     | Walters    |
| 15705    | TOP - An Introduction to Student Veteran/Military Population                                                       | 2/28/24    | 2/28/24  | \$0.00      | Microsoft Teams                | Elkins     |
| 15707    | TOP - Microsoft Forms                                                                                              | 3/5/24     | 3/5/24   | \$0.00      | Microsoft Teams                | Smith      |
| 15708    | TOP - Diving into Degree Works                                                                                     | 3/15/24    | 3/15/24  | \$0.00      | Microsoft Teams                | Dinn       |
| 15709    | TOP - Service Animals 101                                                                                          | 3/27/24    | 3/27/24  | \$0.00      | Microsoft Teams                | Lahey      |
| 15710    | TOP - Achieving Institutional Effectiveness: A Step-by-Step Approach                                               | 4/9/24     | 4/9/24   | \$0.00      | Microsoft Teams                | Pride      |
| 15714    | TOP - Excel - Level 2                                                                                              | 1/24/24    | 1/24/24  | \$0.00      | SCF Lakewood Ranch (CIT)       | Devine     |
| 15715    | TOP - Excel - Level 3                                                                                              | 2/7/24     | 2/7/24   | \$0.00      | SCF Lakewood Ranch (CIT)       | Devine     |
| 15716    | TOP - CPR                                                                                                          | 2/15/24    | 2/15/24  | \$0.00      | SCF Lakewood Ranch (CIT)       | Wardman    |
| 15717    | TOP - Outlook - Beyond the Basics                                                                                  | 2/20/24    | 2/20/24  | \$0.00      | SCF Lakewood Ranch (CIT)       | Devine     |
| 15728    | Manatee Community Concert Band (February Concert)                                                                  | 1/9/24     | 2/17/24  | \$0.00      | SCF Bradenton (Building 11)    | Cleary     |
| 15729    | Manatee Community Concert Band (April Concert)                                                                     | 2/20/24    | 4/6/24   | \$0.00      | SCF Bradenton (Building 11)    | Cleary     |
| 15790    | TOP - Priorities and Time Management - SUPERVISOR LEADERSHIP TRACK                                                 | 1/24/24    | 1/24/24  | \$0.00      | SCF Bradenton (Building 3)     | Roth       |
| 15791    | TOP - Stop the Bleed                                                                                               | 1/30/24    | 1/30/24  | \$0.00      | SCF Bradenton (Building 3)     | Wardman    |
| 15792    | TOP - Disability 101                                                                                               | 2/6/24     | 2/6/24   | \$0.00      | SCF Bradenton (26 West Center) | Lahey      |
| 15793    | TOP - Conflict Resolution - SUPERVISOR LEADERSHIP TRACK                                                            | 2/13/24    | 2/13/24  | \$0.00      | SCF Bradenton (Building 18)    | Caskey     |
| 15794    | TOP - CPR                                                                                                          | 3/5/24     | 3/5/24   | \$0.00      | SCF Bradenton (Building 3)     | Wardman    |
| 15795    | TOP - Motivating the Team You Lead - SUPERVISOR LEADERSHIP TRACK                                                   | 3/7/24     | 3/7/24   | \$0.00      | SCF Bradenton (Building 3)     | Roth       |
| 15796    | TOP - Coaching for Performance and Promotion - SUPERVISOR LEADERSHIP TRACK                                         | 4/3/24     | 4/3/24   | \$0.00      | SCF Bradenton (26 West Center) | Roth       |
| 15801    | TOP - Active Threat                                                                                                | 1/30/24    | 1/30/24  | \$0.00      | SCF Bradenton (Building 3)     | Patten     |
| 15803    | TOP - Clear the Clutter                                                                                            | 4/3/24     | 4/3/24   | \$0.00      | SCF Bradenton (26 West Center) | Roth       |
| 15809    | TOP - Word - Mail Merge                                                                                            | 2/1/24     | 2/1/24   | \$0.00      | Microsoft Teams                | Miscik     |

(\$0.00 denotes paid by corporate.)

**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2024**

| <b>Class ID</b> | <b>Class Name</b>                                                                                                                                 | <b>Start Date</b> | <b>End Date</b> | <b>Tuition Fee</b> | <b>Location</b>                | <b>Instructor</b> |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------|--------------------|--------------------------------|-------------------|
| 15813           | TOP - Transforming Your Emotionally Intelligent Leadership - INTER-Personal Development - Part 2 of 3 - LEADERSHIP TRACK 2 - NEW (Offered Hybrid) | 2/21/24           | 2/21/24         | \$0.00             | SCF Bradenton (Building 18)    | Butulis           |
| 15814           | TOP - The Law of Consistency - Leadership Track 2 (Offered Hybrid)                                                                                | 2/28/24           | 2/28/24         | \$0.00             | SCF Bradenton (Building 18)    | Bailey            |
| 15815           | TOP - Transforming Your Emotionally Intelligent Leadership - Part 3 of 3 - LEADERSHIP TRACK 2 (Offered Hybrid)                                    | 3/20/24           | 3/20/24         | \$0.00             | SCF Bradenton (Building 18)    | Bechtol           |
| 15886           | TOP - SCF Policies and Procedures                                                                                                                 | 1/24/24           | 1/24/24         | \$0.00             | SCF Bradenton (Building 3)     | Berkle            |
| 15910           | Super Cyber DAILY Camp                                                                                                                            | 1/2/24            | 1/2/24          | \$65.00            | SCF Bradenton (26 West Center) | Roberts           |
| 15911           | Super Cyber Camp - Early and Late drop off                                                                                                        | 1/2/24            | 1/5/24          | \$20.00            | SCF Bradenton (26 West Center) | Roberts           |
| 15912           | Super Cyber DAILY Camp                                                                                                                            | 1/3/24            | 1/3/24          | \$65.00            | SCF Bradenton (26 West Center) | Roberts           |
| 15913           | Super Cyber DAILY Camp                                                                                                                            | 1/4/24            | 1/4/24          | \$65.00            | SCF Bradenton (26 West Center) | Roberts           |
| 15914           | Super Cyber DAILY Camp                                                                                                                            | 1/5/24            | 1/5/24          | \$65.00            | SCF Bradenton (26 West Center) | Roberts           |
| 15926           | Retirement Planning Today - Lakewood Ranch Campus                                                                                                 | 1/25/24           | 2/1/24          | \$49.00            | SCF Lakewood Ranch (CIT)       | Pope              |
| 15927           | Retirement Planning Today - Lakewood Ranch Campus                                                                                                 | 1/30/24           | 2/6/24          | \$49.00            | SCF Lakewood Ranch (CIT)       | Pope              |
| 15928           | In Person Real Estate Sales Associate Pre-Licensing                                                                                               | 2/12/24           | 4/22/24         | \$409.00           | SCF Lakewood Ranch (CIT)       | Repassy           |
| 15940           | Courageous Leadership                                                                                                                             | 3/29/24           | 3/29/24         | \$0.00             | SCF Lakewood Ranch (CIT)       | Johnson           |
| 15943           | HR Management Program                                                                                                                             | 2/6/24            | 3/26/24         | \$625.00           | SCF Lakewood Ranch (CIT)       | Velez             |
| 15944           | Jazz Combo                                                                                                                                        | 1/8/24            | 4/24/24         | \$50.00            | SCF Bradenton (Building 11)    | Carney            |
| 15945           | Jazz Ensemble                                                                                                                                     | 1/9/24            | 4/25/24         | \$50.00            | SCF Bradenton (Building 11)    | Carney            |
| 15948           | Children & Divorce (Spanish)                                                                                                                      | 1/20/24           | 1/20/24         | \$55.00            | SCF Lakewood Ranch (CIT)       | Cestero           |
| 15968           | Excel - Level 4                                                                                                                                   | 1/9/24            | 1/9/24          | \$129.00           | SCF Lakewood Ranch (CIT)       | Devine            |
| 15969           | Excel - Level 1                                                                                                                                   | 1/10/24           | 1/10/24         | \$129.00           | SCF Lakewood Ranch (CIT)       | Devine            |
| 15970           | Excel - Level 2                                                                                                                                   | 1/12/24           | 1/12/24         | \$129.00           | SCF Venice (Building 300)      | Devine            |
| 15973           | Excel - Level 2                                                                                                                                   | 1/24/24           | 1/24/24         | \$129.00           | SCF Lakewood Ranch (CIT)       | Devine            |
| 15976           | Children & Divorce                                                                                                                                | 1/13/24           | 1/13/24         | \$55.00            | SCF Bradenton (Building 18)    | Doran             |
| 15977           | Children & Divorce                                                                                                                                | 1/23/24           | 1/23/24         | \$55.00            | Zoom                           | Doran             |
| 15978           | Excel - Level 3                                                                                                                                   | 2/7/24            | 2/7/24          | \$129.00           | SCF Lakewood Ranch (CIT)       | Devine            |
| 15979           | Excel - Level 4                                                                                                                                   | 2/9/24            | 2/9/24          | \$129.00           | SCF Venice (Building 300)      | Devine            |
| 15980           | Excel - Level 4                                                                                                                                   | 2/21/24           | 2/21/24         | \$129.00           | SCF Lakewood Ranch (CIT)       | Devine            |
| 15982           | Excel - Level 1                                                                                                                                   | 2/23/24           | 2/23/24         | \$129.00           | SCF Venice (Building 300)      | Devine            |
| 15985           | FIRST LEGO League - West Florida Regional Championship                                                                                            | 2/10/24           | 2/10/24         | \$125.00           | SCF Bradenton (26 West Center) | Bagley            |
| 15988           | AWS Cloud Practitioner                                                                                                                            | 1/16/24           | 3/14/24         | \$3,250.00         |                                | Ortiz             |
| 15989           | CompTIA A+ Certification                                                                                                                          | 1/16/24           | 4/18/24         | \$3,250.00         | SCF Bradenton (26 West Center) | Askeri            |
| 15990           | Python Coding Specialist with Industry Certification                                                                                              | 1/16/24           | 3/14/24         | \$3,250.00         | SCF Bradenton (26 West Center) | Bagley            |

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**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2024**

| <b>Class ID</b> | <b>Class Name</b>                                              | <b>Start Date</b> | <b>End Date</b> | <b>Tuition Fee</b> | <b>Location</b>                | <b>Instructor</b> |
|-----------------|----------------------------------------------------------------|-------------------|-----------------|--------------------|--------------------------------|-------------------|
| 15991           | WordPress Web Developer                                        | 1/17/24           | 3/18/24         | \$3,250.00         | SCF Bradenton (26 West Center) | Link              |
| 15992           | UX/UI Web Developer                                            | 1/16/24           | 3/14/24         | \$3,250.00         | SCF Bradenton (26 West Center) | Link              |
| 15993           | Stage Movement for the Actor                                   | 1/9/24            | 5/2/24          | \$50.00            | SCF Bradenton (Building 14)    | Schlachter        |
| 15994           | Acting II                                                      | 1/9/24            | 5/2/24          | \$50.00            | SCF Bradenton (Building 11)    | Schlachter        |
| 15995           | Introduction to Dance                                          | 1/9/24            | 5/2/24          | \$50.00            | SCF Bradenton (Building 14)    | Burnette          |
| 15996           | Social Security 101 - Lakewood Ranch Campus                    | 2/27/24           | 2/27/24         | \$0.00             | SCF Lakewood Ranch (CIT)       | Cornell           |
| 15997           | Social Security 101 - Lakewood Ranch Campus                    | 2/29/24           | 2/29/24         | \$0.00             | SCF Lakewood Ranch (CIT)       | Cornell           |
| 15998           | Retirement Readiness Masterclass - Bradenton Campus            | 2/6/24            | 2/13/24         | \$49.00            | SCF Bradenton (Building 3)     | Sherrill          |
| 15999           | Retirement Readiness Masterclass - Bradenton Campus            | 2/8/24            | 2/15/24         | \$49.00            | SCF Bradenton (Building 3)     | Sherrill          |
| 16000           | English for College and Communication (Lakewood Ranch)         | 2/5/24            | 4/24/24         | \$500.00           | SCF Lakewood Ranch (CIT)       | TBD               |
| 16005           | English for College and Communication (Bradenton)              | 2/26/24           | 5/22/24         | \$500.00           | SCF Bradenton (Building 18)    | TBD               |
| 16008           | Your Emotional Impact                                          | 1/22/24           | 1/22/24         | \$0.00             | Zoom                           | Johnson           |
| 16014           | Collegiate Hour Study Hall (Mondays)                           | 1/15/24           | 5/13/24         | \$0.00             | SCF Bradenton (Building 19)    | TBD               |
| 16015           | Collegiate Hour Study Hall (Tuesdays)                          | 1/16/24           | 5/14/24         | \$0.00             | SCF Bradenton (Building 19)    | TBD               |
| 16016           | Collegiate Hour Study Hall (Wednesdays)                        | 1/17/24           | 5/15/24         | \$0.00             | SCF Bradenton (Building 19)    | TBD               |
| 16017           | Collegiate Hour Study Hall (Thursdays)                         | 1/18/24           | 5/16/24         | \$0.00             | SCF Bradenton (Building 19)    | TBD               |
| 16018           | Collegiate Hour Study Hall (Fridays)                           | 1/19/24           | 5/17/24         | \$0.00             | SCF Bradenton (Building 19)    | TBD               |
| 16019           | Art and Illustration                                           | 1/17/24           | 5/15/24         | \$50.00            | SCF Bradenton (Building 19)    | Vig               |
| 16020           | Ballet                                                         | 1/18/24           | 5/16/24         | \$50.00            | SCF Bradenton (Building 19)    | Hathaway          |
| 16021           | Creative Writing                                               | 1/19/24           | 5/17/24         | \$50.00            | SCF Bradenton (Building 19)    | Rosenbaum         |
| 16022           | Drab-to-Fab                                                    | 1/18/24           | 5/16/24         | \$50.00            | SCF Bradenton (Building 19)    | Dougherty         |
| 16023           | E-Sports                                                       | 1/15/24           | 5/13/24         | \$50.00            | SCF Bradenton (Building 19)    | Evans             |
| 16025           | Game Theory                                                    | 1/15/24           | 5/13/24         | \$50.00            | SCF Bradenton (Building 19)    | Parent            |
| 16026           | Gaming with Trading Cards                                      | 1/16/24           | 5/14/24         | \$50.00            | SCF Bradenton (Building 19)    | Reed              |
| 16027           | Garden Club                                                    | 1/16/24           | 5/14/24         | \$50.00            | SCF Bradenton (Building 19)    | Dougherty         |
| 16028           | Group Fitness                                                  | 1/17/24           | 5/15/24         | \$50.00            | SCF Bradenton (Building 19)    | Evans             |
| 16029           | Martial Arts Club                                              | 1/16/24           | 5/14/24         | \$50.00            | SCF Bradenton (Building 19)    | O'Leary           |
| 16030           | Financial Strategies for Successful Retirement - Venice Campus | 2/8/24            | 2/22/24         | \$89.00            | SCF Venice (Building 800)      | Dunlap            |
| 16037           | Coding with Minecraft                                          | 1/16/24           | 5/14/24         | \$50.00            | SCF Bradenton (26 West Center) | Roberts           |
| 16038           | 3D Design and Printing                                         | 1/18/24           | 5/16/24         | \$50.00            | SCF Bradenton (26 West Center) | Hudson            |
| 16044           | Bradenton Symphony Orchestra                                   | 1/10/24           | 4/24/24         | \$50.00            | SCF Bradenton (Building 11)    | Neuman            |
| 16045           | Chamber Choir                                                  | 1/9/24            | 4/25/24         | \$50.00            | SCF Bradenton (Building 11)    | Dickerson         |
| 16046           | Concert Choir                                                  | 1/9/24            | 4/25/24         | \$50.00            | SCF Bradenton (Building 11)    | Dickerson         |
| 16047           | Guitar Ensemble                                                | 1/8/24            | 4/24/24         | \$50.00            | SCF Bradenton (Building 11)    | Willis            |
| 16048           | Music Theatre Ensemble                                         | 1/8/24            | 4/24/24         | \$50.00            | SCF Bradenton (Building 11)    | Dickerson         |

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## AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2024

| Class ID | Class Name                                  | Start Date | End Date | Tuition Fee | Location                       | Instructor |
|----------|---------------------------------------------|------------|----------|-------------|--------------------------------|------------|
| 16049    | Symphonic Band                              | 1/9/24     | 4/25/24  | \$50.00     | SCF Bradenton (Building 11)    | Neuman     |
| 16050    | Jazz Fundamentals and Improvisation         | 1/16/24    | 2/27/24  | \$250.00    | SCF Bradenton (Building 11)    | Cruz       |
| 16051    | Social Security 101 - Lakewood Ranch Campus | 3/26/24    | 3/26/24  | \$0.00      | SCF Lakewood Ranch (CIT)       | Cornell    |
| 16052    | Social Security 101 - Lakewood Ranch Campus | 3/28/24    | 3/28/24  | \$0.00      | SCF Lakewood Ranch (CIT)       | Cornell    |
| 16053    | Social Security 101 - Lakewood Ranch Campus | 4/23/24    | 4/23/24  | \$0.00      | SCF Lakewood Ranch (CIT)       | Cornell    |
| 16054    | Social Security 101 - Lakewood Ranch Campus | 4/25/24    | 4/25/24  | \$0.00      | SCF Lakewood Ranch (CIT)       | Cornell    |
| 16060    | Word - Level 1                              | 1/12/24    | 1/12/24  | \$129.00    | SCF Lakewood Ranch (CIT)       | Miscik     |
| 16064    | SCF Leadership Academy Boot Camp            | 2/16/24    | 2/16/24  | \$299.00    | SCF Lakewood Ranch (CIT)       | Dudley     |
| 16071    | Strategic Thinking & Goal Setting           | 1/23/24    | 1/23/24  | \$0.00      | Zoom                           | Dudley     |
| 16072    | Leaders Who Change Things                   | 2/29/24    | 2/29/24  | \$0.00      | SCF Bradenton (Building 3)     | Dudley     |
| 16073    | Human Centered Leadership                   | 4/25/24    | 4/25/24  | \$0.00      | SCF Bradenton (Building 3)     | Dudley     |
| 16075    | Email Netiquette                            | 2/14/24    | 2/14/24  | \$0.00      | SCF Bradenton (Building 3)     | Smith      |
| 16076    | Conflict Resolution                         | 3/20/24    | 3/20/24  | \$0.00      | SCF Bradenton (Building 3)     | Caskey     |
| 16077    | Employment Law                              | 4/16/24    | 4/16/24  | \$0.00      | Zoom                           | Brode      |
| 16080    | Accountability                              | 2/28/24    | 2/28/24  | \$0.00      | Zoom                           | Dudley     |
| 16091    | Mindfulness in The Workplace                | 3/6/24     | 3/6/24   | \$0.00      | Zoom                           | Johnson    |
| 16093    | Assertive Communication                     | 4/3/24     | 4/3/24   | \$0.00      | Zoom                           | Johnson    |
| 16096    | Customer Experience - Discovery             | 1/22/24    | 1/22/24  | \$0.00      | Off-site                       | Marco      |
| 16097    | Keynote                                     | 2/6/24     | 2/6/24   | \$0.00      | Off-site                       | Marco      |
| 16098    | SWOT Analysis                               | 2/8/24     | 2/8/24   | \$0.00      | SCF Lakewood Ranch (CIT)       | Gander     |
| 16099    | State Childcare Testing                     | 2/10/24    | 2/10/24  | \$0.00      | SCF Lakewood Ranch (CIT)       | *          |
| 16100    | The Law Of Intentionality                   | 2/20/24    | 2/20/24  | \$0.00      | SCF Bradenton (Building 3)     | Bailey     |
| 16101    | Meeting Facilitation                        | 2/20/24    | 2/20/24  | \$0.00      | SCF Lakewood Ranch (CIT)       | *          |
| 16102    | FAA REMOTE PILOT - DRONE SAFETY             | 2/17/24    | 2/17/24  | \$299.00    | SCF Bradenton (26 West Center) | Bagley     |
| 16103    | FAA REMOTE PILOT - DRONE SAFETY             | 4/20/24    | 4/20/24  | \$299.00    | SCF Bradenton (26 West Center) | Bagley     |
| 16105    | Children & Divorce                          | 2/5/24     | 2/5/24   | \$55.00     | Zoom                           | Doran      |
| 16107    | Children & Divorce (Spanish)                | 2/21/24    | 2/21/24  | \$55.00     | SCF Bradenton (Building 18)    | Cestero    |
| 16108    | Children & Divorce (Spanish)                | 3/16/24    | 3/16/24  | \$55.00     | SCF Bradenton (Building 18)    | Cestero    |
| 16109    | Children & Divorce (Spanish)                | 4/20/24    | 4/20/24  | \$55.00     | SCF Lakewood Ranch (CIT)       | Cestero    |
| 16110    | Children & Divorce                          | 3/9/24     | 3/9/24   | \$55.00     | SCF Bradenton (Building 18)    | Doran      |
| 16111    | Children & Divorce                          | 2/27/24    | 2/27/24  | \$55.00     | Zoom                           | Doran      |
| 16113    | Children & Divorce                          | 3/28/24    | 3/28/24  | \$55.00     | Zoom                           | Doran      |
| 16114    | Children & Divorce                          | 4/4/24     | 4/4/24   | \$55.00     | Zoom                           | Doran      |
| 16115    | Children & Divorce                          | 4/16/24    | 4/16/24  | \$55.00     | Zoom                           | Doran      |
| 16116    | Children & Divorce                          | 4/27/24    | 4/27/24  | \$55.00     | SCF Lakewood Ranch (CIT)       | Doran      |
| 16118    | Excel - Level 2                             | 3/8/24     | 3/8/24   | \$129.00    | SCF Venice (Building 300)      | Devine     |

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## AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2024

| Class ID | Class Name                                           | Start Date | End Date | Tuition Fee | Location                            | Instructor      |
|----------|------------------------------------------------------|------------|----------|-------------|-------------------------------------|-----------------|
| 16119    | Tutoring/Coaching                                    | 1/13/24    | 1/13/24  | \$255.00    | SCF Lakewood Ranch (CIT)            | Miscik          |
| 16122    | Outlook                                              | 4/12/24    | 4/12/24  | \$129.00    | SCF Lakewood Ranch (CIT)            | Devine          |
| 16123    | Word - Level 1                                       | 4/24/24    | 4/24/24  | \$129.00    | SCF Lakewood Ranch (CIT)            | Miscik          |
| 16124    | Computer Basics                                      | 4/27/24    | 4/27/24  | \$129.00    | SCF Venice (Building 300)           | Miscik          |
| 16125    | Excel - Level 1                                      | 2/28/24    | 2/28/24  | \$129.00    | SCF Lakewood Ranch (CIT)            | Devine          |
| 16126    | Excel - Level 2                                      | 3/13/24    | 3/13/24  | \$129.00    | SCF Lakewood Ranch (CIT)            | Devine          |
| 16128    | Excel - Level 3                                      | 4/3/24     | 4/3/24   | \$129.00    | SCF Lakewood Ranch (CIT)            | Devine          |
| 16129    | Excel - Level 4                                      | 4/24/24    | 4/24/24  | \$129.00    | SCF Lakewood Ranch (CIT)            | Devine          |
| 16134    | Coding with Minecraft                                | 1/16/24    | 6/25/24  | \$50.00     | SCF Bradenton (26 West Center)      | Roberts         |
| 16135    | 3D Design and Printing                               | 1/18/24    | 6/27/24  | \$50.00     | SCF Bradenton (26 West Center)      | Roberts         |
| 16138    | 02: FEBRUARY 15th — 26 West Center Tours             | 2/15/24    | 2/15/24  | \$0.00      | SCF Bradenton (26 West Center)      | Rodgers-Mislyan |
| 16139    | Production Involvement I                             | 1/30/24    | 2/3/24   | \$25.00     | SCF Bradenton (Building 11)         | Smith           |
| 16140    | Production Involvement II                            | 2/6/24     | 4/20/24  | \$25.00     | SCF Bradenton (Building 11)         | Smith           |
| 16141    | 04: APRIL 16th — 26 West Center Tours                | 4/16/24    | 4/16/24  | \$0.00      | SCF Bradenton (26 West Center)      | Rodgers-Mislyan |
| 16142    | 03: MARCH 21st — 26 West Center Tours                | 3/21/24    | 3/21/24  | \$0.00      | SCF Bradenton (26 West Center)      | Rodgers-Mislyan |
| 16150    | Tutoring/Coaching                                    | 1/30/24    | 1/30/24  | \$150.00    | SCF Lakewood Ranch (CIT)            | Devine          |
| 16151    | Customer Experience - Coaching                       | 3/21/24    | 3/21/24  | \$0.00      | Off-site Venice (contract training) | Marco           |
| 16153    | Engineering with Minecraft                           | 1/30/24    | 6/18/24  | \$50.00     | SCF Bradenton (26 West Center)      | Roberts         |
| 16154    | ChatGPT/Artificial Intelligence: Beginner            | 2/27/24    | 2/27/24  | \$129.00    | SCF Bradenton (26 West Center)      | Bagley          |
| 16155    | ChatGPT/Artificial Intelligence: Beginner            | 3/19/24    | 3/19/24  | \$129.00    | SCF Bradenton (26 West Center)      | Bagley          |
| 16156    | ChatGPT/Artificial Intelligence: Beginner            | 4/23/24    | 4/23/24  | \$129.00    | SCF Bradenton (26 West Center)      | Bagley          |
| 16159    | Microsoft Co-Pilot & Power Automate: Beginner        | 2/16/24    | 2/16/24  | \$299.00    | SCF Bradenton (26 West Center)      | Bagley          |
| 16160    | Microsoft Co-Pilot & Power Automate: Beginner        | 4/26/24    | 4/26/24  | \$299.00    | SCF Bradenton (26 West Center)      | Bagley          |
| 16162    | Office Tools for Remote Professionals: Beginner      | 2/29/24    | 2/29/24  | \$199.00    | SCF Bradenton (26 West Center)      | Bagley          |
| 16163    | Office Tools for Remote Professionals: Beginner      | 3/28/24    | 3/28/24  | \$199.00    | SCF Bradenton (26 West Center)      | Bagley          |
| 16164    | Office Tools for Remote Professionals: Beginner      | 4/18/24    | 4/18/24  | \$199.00    | SCF Bradenton (26 West Center)      | Bagley          |
| 16166    | HubSpot: Manage Your Prospects/Customers: Beginner   | 2/23/24    | 2/23/24  | \$129.00    | SCF Bradenton (26 West Center)      | *               |
| 16167    | HubSpot: Manage Your Prospects/Customers: Beginner   | 3/22/24    | 3/22/24  | \$129.00    | SCF Bradenton (26 West Center)      | *               |
| 16169    | Teams Design Better Together Using FIGMA: Beginner   | 2/23/24    | 2/23/24  | \$299.00    | SCF Bradenton (26 West Center)      | Link            |
| 16170    | Teams Design Better Together Using FIGMA: Beginner   | 3/22/24    | 3/22/24  | \$299.00    | SCF Bradenton (26 West Center)      | Link            |
| 16172    | Canva Digital Design: Beginner                       | 2/21/24    | 2/21/24  | \$129.00    | SCF Bradenton (26 West Center)      | *               |
| 16173    | Canva Digital Design: Beginner                       | 3/20/24    | 3/20/24  | \$129.00    | SCF Bradenton (26 West Center)      | *               |
| 16175    | Intro to Adobe Creative Cloud: Visual Design Basics  | 2/19/24    | 2/19/24  | \$0.00      | SCF Bradenton (26 West Center)      | Roberts         |
| 16176    | Intro to Adobe Creative Cloud: Visual Design Basics  | 3/18/24    | 3/18/24  | \$129.00    | SCF Bradenton (26 West Center)      | Roberts         |
| 16177    | Intro to Adobe Creative Cloud: Visual Design Basics  | 4/15/24    | 4/15/24  | \$129.00    | SCF Bradenton (26 West Center)      | Roberts         |
| 16178    | Understanding Amazon Web Services Cloud Practitioner | 2/14/24    | 2/14/24  | \$299.00    | SCF Bradenton (26 West Center)      | Ortiz           |

(\$0.00 denotes paid by corporate.)

**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2024**

| Class ID | Class Name                                                              | Start Date | End Date | Tuition Fee | Location                              | Instructor |
|----------|-------------------------------------------------------------------------|------------|----------|-------------|---------------------------------------|------------|
| 16179    | Understanding Amazon Web Services Cloud Practitioner                    | 3/13/24    | 3/13/24  | \$299.00    | SCF Bradenton (26 West Center)        | Ortiz      |
| 16180    | Understanding Amazon Web Services Cloud Practitioner                    | 4/17/24    | 4/17/24  | \$299.00    | SCF Bradenton (26 West Center)        | Ortiz      |
| 16186    | Manatee County Spring Break Tech Camp @ SCF BRADENTON                   | 3/25/24    | 3/29/24  | \$299.00    | SCF Bradenton (26 West Center)        | *          |
| 16187    | Sarasota County Spring Break Tech Camp - SCF LAKEWOOD RANCH             | 3/11/24    | 3/15/24  | \$299.00    | SCF Lakewood Ranch (CIT)              | *          |
| 16188    | Spring Break Before and After Care - All Camps                          | 3/11/24    | 3/29/24  | \$50.00     |                                       | *          |
| 16191    | AWS Cloud Practitioner                                                  | 4/2/24     | 5/23/24  | \$3,250.00  |                                       | Lonseth    |
| 16192    | UX/UI Web Developer                                                     | 4/2/24     | 5/23/24  | \$3,250.00  | SCF Bradenton (26 West Center)        | Link       |
| 16193    | WordPress Web Developer                                                 | 4/1/24     | 5/22/24  | \$3,250.00  | SCF Bradenton (26 West Center)        | Link       |
| 16194    | OCA Java Programming                                                    | 4/1/24     | 5/22/24  | \$3,250.00  |                                       | Bagley     |
| 16195    | Python Coding Specialist with Industry Certification                    | 4/2/24     | 5/23/24  | \$3,250.00  | SCF Bradenton (26 West Center)        | Bagley     |
| 16196    | Customer Experience - Training                                          | 3/4/24     | 3/4/24   | \$0.00      | Off-site Venice (contract training)   | Marco      |
| 16197    | The Law Of Awareness                                                    | 3/14/24    | 3/14/24  | \$0.00      | Zoom                                  | Bailey     |
| 16198    | Coaching and Building Relationships                                     | 3/15/24    | 3/15/24  | \$0.00      | SCF Bradenton (26 West Center)        | Johnson    |
| 16199    | Meeting Facilitation                                                    | 3/8/24     | 3/8/24   | \$0.00      | SCF Lakewood Ranch (CIT)              | *          |
| 16200    | SLP Leadership Session 1                                                | 3/5/24     | 3/5/24   | \$0.00      | SCF Lakewood Ranch (CIT)              | Marco      |
| 16201    | SLP Leadership Session 2                                                | 3/19/24    | 3/19/24  | \$0.00      | SCF Lakewood Ranch (CIT)              | Marco      |
| 16202    | SLP Leadership Session 3                                                | 4/2/24     | 4/2/24   | \$0.00      | SCF Lakewood Ranch (CIT)              | Marco      |
| 16203    | SLP Leadership Session 4                                                | 4/16/24    | 4/16/24  | \$0.00      | SCF Lakewood Ranch (CIT)              | Marco      |
| 16204    | Excel 1                                                                 | 3/26/24    | 3/26/24  | \$0.00      | Off-site Sarasota (contract training) | Devine     |
| 16207    | Leadership Session 1                                                    | 4/11/24    | 4/11/24  | \$0.00      | Zoom                                  | Marco      |
| 16208    | Leadership Session 2                                                    | 4/25/24    | 4/25/24  | \$0.00      | Zoom                                  | Marco      |
| 16212    | Excel 2                                                                 | 4/9/24     | 4/9/24   | \$0.00      | Off-site Sarasota (contract training) | Devine     |
| 16213    | Excel 3                                                                 | 4/30/24    | 4/30/24  | \$0.00      | Off-site Sarasota (contract training) | Devine     |
| 16222    | Private Investigator 40-Hour Course                                     | 4/27/24    | 5/5/24   | \$395.00    | SCF Bradenton (Building 18)           | Jones      |
| 16223    | Executive Coaching                                                      | 2/14/24    | 2/14/24  | \$0.00      | SCF Lakewood Ranch (CIT)              | Roth       |
| 16224    | Meeting Facilitation                                                    | 2/9/24     | 2/9/24   | \$120.00    | SCF Bradenton (26 West Center)        | *          |
| 16233    | Executive Coaching                                                      | 2/21/24    | 2/21/24  | \$0.00      | SCF Lakewood Ranch (CIT)              | Roth       |
| 16234    | Executive Coaching                                                      | 2/28/24    | 2/28/24  | \$0.00      | SCF Lakewood Ranch (CIT)              | Roth       |
| 16235    | Executive Coaching                                                      | 3/6/24     | 3/6/24   | \$0.00      | SCF Lakewood Ranch (CIT)              | Roth       |
| 16262    | Conflict Resolution and Courageous Communication                        | 4/12/24    | 4/12/24  | \$0.00      | SCF Bradenton (26 West Center)        | Johnson    |
| 16263    | Creating A Wow! Team Culture                                            | 4/17/24    | 4/17/24  | \$0.00      | Zoom                                  | Marco      |
| 16265    | Health Professions Career Expo (HPCE)                                   | 4/15/24    | 4/15/24  | \$150.00    | SCF Bradenton (Building 3)            | *          |
| 16280    | How to Ask for What You Want...and Get It: Negotiating Skills for Women | 4/25/24    | 5/2/24   | \$25.00     | SCF Bradenton (26 West Center)        | Barbato    |

(\$0.00 denotes paid by corporate.)

**AMENDED SCHEDULE OF NON-CREDIT COURSES, LIFELONG LEARNING AND WORKFORCE DEVELOPMENT, SPRING 2024**

| Class ID | Class Name                         | Start Date | End Date | Tuition Fee | Location                              | Instructor |
|----------|------------------------------------|------------|----------|-------------|---------------------------------------|------------|
| 16282    | PowerPoint Tutoring                | 3/7/24     | 3/7/24   | \$255.00    | SCF Venice (Building 300)             | Devine     |
| 16283    | Word                               | 4/10/24    | 4/10/24  | \$0.00      | Off-site Sarasota (contract training) | Devine     |
| 16284    | CompTIA Security+ Certification    | 4/2/24     | 7/30/24  | \$3,250.00  | SCF Bradenton (26 West Center)        | Seymore    |
| 16288    | Executive Coaching Sessions - YMCA | 1/22/24    | 1/24/24  | \$0.00      | Off-site Venice (contract training)   | Dudley     |
| 16289    | JavaScript Coding Specialist       | 4/2/24     | 5/23/24  | \$3,250.00  | Location : Online                     | Taylor     |
| 16290    | CompTIA A+ Certification           | 4/30/24    | 7/18/24  | \$3,250.00  | SCF Bradenton (26 West Center)        | Askeri     |
| 16291    | Cybersecurity/AWS Bootcamp         | 4/22/24    | 6/26/24  | \$5,500.00  | Online or Hybrid                      | *          |
| 16316    | PowerPoint 2 Tutoring              | 4/25/24    | 4/25/24  | \$255.00    | SCF Venice (Building 300)             | Devine     |

Human Resources Office Personnel Actions Board Exhibits: February 2024

| <u>Appointments</u>      | <u>Effective Date</u> |      | <u>Classification</u> | <u>Classification Title</u>                 | <u>Department</u>                    | <u>Site</u>    |
|--------------------------|-----------------------|------|-----------------------|---------------------------------------------|--------------------------------------|----------------|
| <u>Name</u>              |                       |      |                       |                                             |                                      |                |
| John Ashman              | 2/19/2024             |      | Career                | College and Career Success Coach            | Office of College and Career Success | Bradenton      |
| Debbie Jonuska           | 2/26/2024             |      | Career                | Specialist, TSI Customer Service            | Traffic Safety Institute             | Bradenton      |
| Raul Fernandez-Calientes | 2/26/2024             |      | Career                | Supplemental Instruction Specialist         | TRIO Student Support Services        | Bradenton      |
| Danielle Reddick         | 2/26/2024             |      | Career                | Specialist, Payroll                         | Accounting and Payroll               | Bradenton      |
| Marjorie Neumeister      | 2/26/2024             |      | Career                | Assistant, Business Services and Purchasing | Business Services                    | Bradenton      |
| <u>Changes</u>           |                       |      |                       |                                             |                                      |                |
| Fiona Mackay             | 1/27/2024             | From | Faculty               | ASN/BSN Instructor                          | Nursing                              | Bradenton      |
|                          |                       | To   | Faculty               | Clinical Coordinator-Nursing                | Nursing                              | Bradenton      |
|                          |                       |      |                       |                                             |                                      |                |
| Michele Tomaino          | 1/27/2024             | From | Faculty               | ASN/BSN Instructor                          | Nursing                              | Bradenton      |
|                          |                       | To   | Faculty               | Director of ASN Curriculum and Instruction  | Nursing                              | Bradenton      |
|                          |                       |      |                       |                                             |                                      |                |
| Kathryn Timley           | 1/27/2024             | From | Faculty               | ASN/BSN Instructor                          | Nursing                              | Lakewood Ranch |
|                          |                       | To   | Faculty               | Director of BSN Curriculum and Instruction  | Nursing                              | Lakewood Ranch |
|                          |                       |      |                       |                                             |                                      |                |
| Molly Pavon              | 2/5/2024              | From | Career                | Accounting Specialist II                    | Cashiering and Fee Payment           | Bradenton      |
|                          |                       | To   | Career                | Accounting Technician II                    | Cashiering and Fee Payment           | Bradenton      |
|                          |                       |      |                       |                                             |                                      |                |
| Miriam Ortiz             | 2/12/2024             | From | Career                | Specialist, Payroll                         | Accounting and Payroll               | Bradenton      |
|                          |                       | To   | Professional          | Coordinator, Talent Acquisition             | Human Resources                      | Bradenton      |
|                          |                       |      |                       |                                             |                                      |                |
| Laura Cocharo            | 2/24/2024             | From | Faculty               | ASN/BSN Instructor                          | Nursing                              | Bradenton      |
|                          |                       | To   | Faculty               | Completion Coordinator – Nursing            | Nursing                              | Bradenton      |
| <u>Separations</u>       |                       |      |                       |                                             |                                      |                |
| Deborah Hobson           | 2/21/2024             |      | Career                | College and Career Success Coach            | Office of College and Career Success | Venice         |
| Ruby Martinez            | 2/21/2024             |      | Career                | Assistant, Student Services                 | Call Center                          | Bradenton      |
| Mackenzie Kraft          | 2/27/2024             |      | Career                | Assistant, Student Services                 | Call Center                          | Bradenton      |

**Human Resources Office Personnel Actions Board Exhibits: March 2024**

| <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> |                       |      |                       |                                                               |                                             |                |
| Sheri Magerkurth           | 03/04/2024            |      | Career                | Lead Graphic Artist                                           | Marketing                                   | Bradenton      |
| Xavier Montgomery          | 03/04/2024            |      | Professional          | Manager, Business Operations                                  | Business Services                           | Bradenton      |
| Cheri Bassett              | 03/11/2024            |      | Career                | Specialist, Accounts Payable                                  | Accounting and Payroll                      | Bradenton      |
| Liberty Huggins            | 03/20/2024            |      | Career                | Specialist, Accounts Payable                                  | Accounting and Payroll                      | Bradenton      |
| Ashlee Hatcher             | 03/25/2024            |      | Career                | Testing Technician                                            | Lifelong Learning and Workforce Development | Lakewood Ranch |
| <b><u>Changes</u></b>      |                       |      |                       |                                                               |                                             |                |
| Gary Baker                 | 03/09/2024            | From | Administration        | Asst.Dean/Asst.Prof./12moBUS                                  | Business Administration AS                  | Bradenton      |
|                            |                       | To   | Faculty               | Assistant Dean, Business                                      | Business                                    | Bradenton      |
| <b><u>Separations</u></b>  |                       |      |                       |                                                               |                                             |                |
| Lori King                  | 3/1/2024              |      | Career                | Office Supervisor, Office of the Registrar                    | Office of the Registrar                     | Bradenton      |
| Marjorie Neumeister        | 03/01/2024            |      | Career                | Assistant, Business Services and Purchasing                   | Business Services                           | Bradenton      |
| Rebecca Chan               | 03/08/2024            |      | Career                | Specialist, Help Desk                                         | Information Technology Services             | Bradenton      |
| Farah Kashaf               | 03/15/2024            |      | Professional          | Lead Specialist, Instructional Design and Learning Technology | Online Learning                             | Bradenton      |

Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-  
SARASOTA  
April 30, 2024

AGENDA ITEM:

Approval to accept the 2022-23 Annual FLDOE Accountability Reports for  
the Bradenton and Venice Collegiate Schools

RECOMMENDATION:

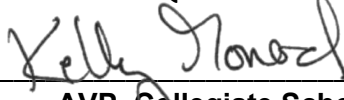
Administration recommends the District Board of Trustees approval of the Accountability Reports.

EXPLANATION:

Section 1002.33(9)(k), F.S., requires every operating charter school to coordinate with its sponsoring district in submitting an annual accountability report to the Florida Department of Education. Charter schools that operated during the 2022-2023 academic year must complete the annual accountability report.

FISCAL IMPACT      \_\_\_\_\_ Yes      \_\_\_\_\_ No        X   N/A

REQUESTED BY:

  
\_\_\_\_\_  
AVP, Collegiate Schools

# Accountability Report

## General Information

### Charter School Application - General Information

Each year, the governing body of every charter school in Florida must report on its progress to its sponsoring school district, pursuant to Section 1002.33 (9)(k), Florida Statutes. Each district must then forward these annual accountability reports to the Florida Commissioner of Education. The information below constitutes that report.

Various sections of this accountability report include the demographic information, student performance data, and financial accountability information required by law, but there also are sections that feature pertinent information on management companies, instructional staffing, school mission, and governance, among others.

This report has multiple purposes. Among them: to provide the general public critical information on the public charter schools in their communities, to provide sponsoring districts information on the schools in their portfolio, and to provide all constituents of public schooling the data necessary to examine this growing sector of education. Most importantly, however, the primary purpose of the annual accountability report is to help the district sponsor determine whether the charter school is meeting the terms of its charter and meeting or exceeding the student academic achievement requirements and goals agreed to in the charter contract. According to the Florida Standard Charter Contract, which must serve as the base of negotiations for all charter agreements in the State of Florida, "The sponsor shall annually evaluate the School on its performance and progress toward meeting the standards and targets included in this contract, including academic achievement goals. If the term of this contract exceeds five years, the Sponsor shall conduct a High-Stakes Review at least every five years and shall present the findings of the review to the governing board of the School."

This purpose also is aligned with the Florida Principles & Standards for Quality Charter School Authorizing, drafted by the Department in collaboration with national experts and authorizers across Florida. The Principles & Standards provides that charter sponsors "grant initial charter contracts for a term of five years or longer only with periodic high-stakes reviews every five years or more frequently ..."

This report and past accountability reports are accessible at [www.floridaschoolchoice.org](http://www.floridaschoolchoice.org).

### Update Charter School Information

General contact information provided on this page will be visible to the public via the Charter School Directory at [www.floridaschoolchoice.org](http://www.floridaschoolchoice.org).

|                                     |                                                           |
|-------------------------------------|-----------------------------------------------------------|
| School                              | STATE COLLEGE OF FLORIDA COLLEGIATE SCHOOL                |
| District                            | MANATEE                                                   |
| Opening Year                        | 2010-2011                                                 |
| Conversion School?                  | No                                                        |
| Current Contract Dates              | Begin:07/01/2015 End: 06/30/2030                          |
| Length of Current Contract in Years | 15                                                        |
| School Address                      | 5840 26TH ST W<br>BRADENTON, FL 34207-3522                |
| Mailing Address                     | 5840 26TH ST W<br>BRADENTON, FL 34207-3522                |
| Principal                           | KELLY MONOD                                               |
| Phone                               | 9417525494                                                |
| Fax                                 |                                                           |
| E-mail Address                      | scfcs@scf.edu                                             |
| School Website                      | <a href="http://scfcs.scf.edu/">http://scfcs.scf.edu/</a> |
| Primary Service Type                | K-12 General Education                                    |
| Grade Levels Served                 | 6-12 Actual: 06 - 12                                      |
| Is school accredited?:              | Yes                                                       |
| Accrediting Body                    | COGNIA                                                    |

State College of Florida Collegiate School's mission is to guide and mentor student achievement by equipping them to attain a high school diploma and an Associate in Arts Degree concurrently upon graduation. Beginning in 6th grade, SCFCS students progress in a rigorous academic environment, permeated by technology. The program utilizes demanding and innovative initiatives to establish a system that encourages independent learning, preparing students for success in a full-time college schedule beginning their junior year.

### Mission Statement

## Partnership, Speciality Area & Management

Partnerships (Entity participating in creation and operation of the charter school)

If the charter school is operated by a university, community/state college, municipality or charter-school-in-the-workplace, select that organization from the list below



If the charter school is operated by a university, community/state college, municipality, or charter school in the workplace, select that organization from the list below or select none.

#### University

A state university may grant a charter to a lab school created under s. 1002.32 and shall be considered to be the school's sponsor. Such school shall be considered a charter lab school (Section 1002.33(2), Florida Statutes).

University:

#### Community/State College

A Florida College System institution who worked with the school district or school districts in its designated service area to develop charter schools that offer secondary education. These charter schools must include an option for students to receive an associate degree upon high school graduation. (Section 1002.33(5)(4), Florida Statutes).

Community/State College: State College of Florida, Manatee-Sarasota-Manatee

#### Municipality

A charter school-in-a-municipality designation may be granted to a municipality that possesses a charter; enrolls students based upon a random lottery that involves all of the children of the residents of that municipality who are seeking enrollment. (Section 1002.33(15)(c), Florida Statutes).

Municipality:

#### Workplace:

A charter school-in-the-workplace may be established when a business partner provides the school facility to be used; enrolls students based upon a random lottery that involves all of the children of employees of that business or corporation who are seeking enrollment. (Section 1002.33(15)(b), Florida Statutes).

Workplace

#### None

None

#### Speciality

Select any specialty area that the charter school implements with fidelity and is central to achieving the charter schools mission.

#### Preparatory

#### Education Service Provider/Management Company

If the charter school contracts with a for-profit or nonprofit management company for comprehensive and business services, select that company from the list below. If the name of the company does not appear in the list, forward the company's name, mailing address, phone number and email address to [charterschools@fldoe.org](mailto:charterschools@fldoe.org).

Education Service  
Provider/Management Company:  
None

## Governing Board

#### Governing Board

Please provide the governing board information and review the list of governing board members for accuracy. To update member information, click Edit. Click Add to create a member.

#### Governing Board Information

Governing Board Name: The District Board of Trustees of State College of Florida, Manatee-Sarasota  
Governing Board FEIN: 596031182  
Parent Liaison Name: Kelly Monod

Pursuant to Section 1002.33 (7)(d)(1), Florida Statutes, each charter school's governing board must appoint a representative to facilitate parental involvement, provide access to information, assist parents and others with questions and concerns, and resolve disputes. The representative must reside in the school district in which the charter school is located and may be a governing board member, charter school employee, or individual contracted to represent the governing board. If the governing board oversees multiple charter schools in the same

contacted to represent the governing board. If the governing board oversees multiple charter schools in the same school district, the governing board must appoint a separate individual representative for each charter school in the district. The representative's contact information must be provided annually in writing to parents and posted prominently on the charter school's website if a website is maintained by the school. The sponsor may not require that governing board members reside in the school district in which the charter school is located if the charter school complies with this paragraph.

Parent Liaison Phone: 9417525494  
 Parent Liaison Email: monodk@scf.edu

| Name                     | Contact Information                                       | Position              | Status | Governance Training Provided By              | Date of Training | Type of Training        |
|--------------------------|-----------------------------------------------------------|-----------------------|--------|----------------------------------------------|------------------|-------------------------|
| Jaymie Carter            | 5840 26th St W Bradenton FL 34207<br>Phone:9417525494     | Member                | Y      | Florida Consortium of Public Charter Schools | 12/22/21         | 2 Hour refresher course |
| Dominic Dimaio           | 5840 26th Street W Bradenton FL 34207<br>Phone:9417525494 | Member                | Y      | Florida Consortium of Public Charter Schools | 04/11/23         | 2 Hour refresher course |
| Michael Fuller           | 5840 26th Street W Bradenton FL 34207<br>Phone:9417525494 | Member                | Y      | Florida Consortium of Public Charter Schools | 01/12/22         | 4 Hour Initial Training |
| Mark Goodson             | 5840 26th Street W Bradenton FL 34207<br>Phone:9417525494 | Member                | Y      | Florida Consortium of Public Charter Schools | 07/02/21         | 4 Hour Initial Training |
| Ryan Moore               | 5840 26th Street W Bradenton FL 34207<br>Phone:9417525494 | Member                | Y      | Florida Consortium of Public Charter Schools | 04/25/23         | 4 Hour Initial Training |
| Rod Thomson              | 5840 26th Street W Bradenton FL 34207<br>Phone:9417525494 | Chairperson/President | Y      | Florida Consortium of Public Charter Schools | 04/10/23         | 2 Hour refresher course |
| Taylor Tollerton Collins | 5840 26th Street W Bradenton FL 34207<br>Phone:9417525494 | Member                | Y      | Florida Consortium of Public Charter Schools | 01/10/22         | 4 Hour Initial Training |

## Lottery and Student Membership

### Student Information

Charter schools shall be open to all students who submit timely applications, unless the number of applications exceeds the capacity of a program, class, grade level, or building. In such case, all applicants shall have an equal chance of being admitted through a random selection process. (Section 1002.33(10), Florida Statutes).

### 2022 - 2023 School Year

|                                                                          |     |
|--------------------------------------------------------------------------|-----|
| Number of applications received for the report year                      | 415 |
| Number of new student applications accepted/enrolled for the report year | 139 |
| Number of students on waitlist                                           | 275 |

### 2023 - 2024 School Year

|                                                 |     |
|-------------------------------------------------|-----|
| Number of applications received for report year | 533 |
| Number of applications accepted for report year | 147 |
| Number of students on waitlist                  | 283 |

### Student Membership

Please review the total student enrollment data for February Survey 3 that has been provided by your school district for each school year. If the data is incorrect, please indicate in the comments section at the General Information. After you review click the submit data button.

| 2022-2023 | 2021-2022 | 2020-2021 | 2019-2020 | 2018-2019 |
|-----------|-----------|-----------|-----------|-----------|
| 544       | 549       | 552       | 517       | 519       |

## Personnel Data

### Personnel - Staff Data for the School Year

Florida Statutes 1002.33(k)(4) requires descriptive information about the charter school's personnel, including salary and benefit levels of charter school employees, the proportion of instructional personnel who hold professional or temporary certificates, and the proportion of instructional personnel teaching in-field or out-of-field.

### Personnel

The pre-populated personnel data below has been supplied by your district. Please answer the criminal background check and employee family relation questions for each staff member.

Note: all benefits exceeding the corresponding salary have been adjusted to \$0.

| Personnel Information                                                                                                                                                                         | Criminal Background Check | If unsatisfactory, explain plan of action: | Related to other employee? | If yes, state relationship: |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------------------------|----------------------------|-----------------------------|
| <b>MICHELLE AYLING</b><br><ul style="list-style-type: none"> <li>TEACHER, MATHEMATICS, MIDDLE/JUNIOR</li> <li>Annual Salary: \$43,066.00</li> <li>Annual Benefits: \$0.00</li> </ul>          | Satisfactory              |                                            | No                         |                             |
| <b>MARVICT BENKERT</b><br><ul style="list-style-type: none"> <li>TEACHER, LANGUAGE ARTS, MIDDLE/JUNIOR</li> <li>Annual Salary: \$48,454.00</li> <li>Annual Benefits: \$0.00</li> </ul>        | Satisfactory              |                                            | No                         |                             |
| <b>STEFAN CIOSICI</b><br><ul style="list-style-type: none"> <li>TEACHER, MATHEMATICS, SENIOR HIGH</li> <li>Annual Salary: \$49,174.00</li> <li>Annual Benefits: \$0.00</li> </ul>             | Satisfactory              |                                            | No                         |                             |
| <b>ALINA CORDOVEZ</b><br><ul style="list-style-type: none"> <li>TEACHER, WORLD LANGUAGE, SENIOR HIGH</li> <li>Annual Salary: \$8,000.00</li> <li>Annual Benefits: \$1.00</li> </ul>           | Satisfactory              |                                            | No                         |                             |
| <b>COLEEN CURLETT</b><br><ul style="list-style-type: none"> <li>TEACHER, MATHEMATICS, SENIOR HIGH</li> <li>Annual Salary: \$59,300.00</li> <li>Annual Benefits: \$0.00</li> </ul>             | Satisfactory              |                                            | No                         |                             |
| <b>CRISTEN CURLEY-EDWARDS</b><br><ul style="list-style-type: none"> <li>TEACHER, LANGUAGE ARTS, MIDDLE/JUNIOR</li> <li>Annual Salary: \$48,741.00</li> <li>Annual Benefits: \$0.00</li> </ul> | Satisfactory              |                                            | No                         |                             |
| <b>ANDREW DAVIS</b><br><ul style="list-style-type: none"> <li>TEACHER, SOCIAL STUDIES, SENIOR HIGH</li> <li>Annual Salary: \$54,538.00</li> <li>Annual Benefits: \$0.00</li> </ul>            | Satisfactory              |                                            | No                         |                             |
| <b>JODI DOMAN</b><br><ul style="list-style-type: none"> <li>ATTENDANCE ASSISTANT/TRUANCY OFFICER</li> <li>Annual Salary: \$40,000.00</li> <li>Annual Benefits: \$0.00</li> </ul>              | Satisfactory              |                                            | No                         |                             |
| <b>JODI DOUGHERTY</b><br><ul style="list-style-type: none"> <li>PARAPROFESSIONAL, SENIOR HIGH</li> <li>Annual Salary: \$25,400.00</li> <li>Annual Benefits: \$0.00</li> </ul>                 | Satisfactory              |                                            | No                         |                             |
| <b>KENNETH EVANS</b><br><ul style="list-style-type: none"> <li>TEACHER, PHYSICAL EDUCATION, MIDDLE/JUNIOR</li> <li>Annual Salary: \$52,076.00</li> <li>Annual Benefits: \$0.00</li> </ul>     | Satisfactory              |                                            | No                         |                             |
| <b>COLLEEN FISHER</b><br><ul style="list-style-type: none"> <li>NURSE, REGISTERED</li> </ul>                                                                                                  |                           |                                            |                            |                             |

|                                                                                                                                                                    |              |       |                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------|------------------------|
| (RN)<br>• Annual Salary: \$25,000.00<br>• Annual Benefits: \$0.00                                                                                                  | Satisfactory | No    |                        |
| <b>AIDA GALLARDO</b><br>• CLERK, GUIDANCE SERVICES<br>• Annual Salary: \$34,320.00<br>• Annual Benefits: \$0.00                                                    | Satisfactory | No    |                        |
| <b>KRISTIN GODDARD</b><br>• DIRECTOR, INSTRUCTION/CURRICULUM<br>• Annual Salary: \$51,181.00<br>• Annual Benefits: \$0.00                                          | Satisfactory | No    |                        |
| <b>SILENA HAMMOND</b><br>• TEACHER, LANGUAGE ARTS, SENIOR HIGH<br>• Annual Salary: \$55,800.00<br>• Annual Benefits: \$0.00                                        | Satisfactory | No    |                        |
| <b>JULIA HATHAWAY</b><br>• TEACHER, PHYSICAL EDUCATION, SENIOR HIGH<br>• Annual Salary: \$50,000.00<br>• Annual Benefits: \$0.00                                   | Satisfactory | No    |                        |
| <b>MICHELE HIGGS</b><br>• ATTENDANCE ASSISTANT/TRUANCY OFFICER<br>• Annual Salary: <del>\$370,000.00</del><br>• Annual Benefits: \$0.00<br>Corrected 4.11.24- SDMC | Satisfactory | No    |                        |
| <b>JENNIFER HOLT</b><br>• TEACHER, SCIENCE, MIDDLE/JUNIOR<br>• Annual Salary: \$50,283.00<br>• Annual Benefits: \$0.00                                             | Satisfactory | No    |                        |
| <b>ANNA-MAY JEFFREYS</b><br>• REGISTRAR<br>• Annual Salary: \$40,000.00<br>• Annual Benefits: \$0.00                                                               | Satisfactory | No    |                        |
| <b>GULNAZ KALIMULLINA</b><br>• ATTENDANCE ASSISTANT/TRUANCY OFFICER<br>• Annual Salary: \$37,440.00<br>• Annual Benefits: \$0.00                                   | Satisfactory | No    |                        |
| <b>CHRISTINA KRUGER</b><br>• PARAPROFESSIONAL, MIDDLE/JUNIOR HIGH<br>• Annual Salary: \$24,000.00<br>• Annual Benefits: \$0.00                                     | Satisfactory | No    |                        |
| <b>LISA LACEY</b><br>• TEACHER, SOCIAL STUDIES, MIDDLE/JUNIOR<br>• Annual Salary: \$50,133.00<br>• Annual Benefits: \$0.00                                         | Satisfactory | No    |                        |
| <b>KAREN LEWELLEN</b><br>• PRINCIPAL, OTHER ELEMENTARY/SECONDARY SCHOOL<br>• Annual Salary: \$77,283.00<br>• Annual Benefits: \$0.00                               | Satisfactory | 28Yes | Aunt of Ashley MacMunn |

- Annual Benefits: \$0.00

**ASHLEY MACMUNN**

- TEACHER, SENIOR HIGH CLASSROOM
- Annual Salary: \$48,527.00
- Annual Benefits: \$0.00

Satisfactory

Yes

Niece of Karen Lewellen

**DAWN MCCARTHY-HALE**

- TEACHER, MATHEMATICS, MIDDLE/JUNIOR
- Annual Salary: \$47,500.00
- Annual Benefits: \$0.00

Satisfactory

No

**MARIA MICELI**

- PARAPROFESSIONAL, SENIOR HIGH
- Annual Salary: \$36,464.00
- Annual Benefits: \$0.00

Satisfactory

No

**KELLY MONOD**

- EXECUTIVE/GENERAL DIRECTOR, ADMINISTRATION
- Annual Salary: \$113,000.00
- Annual Benefits: \$0.00

Satisfactory

No

**DILCIA NAVARRO  
GODOY**

- ATTENDANCE ASSISTANT/TRUANCY OFFICER
  - Annual Salary: ~~\$320,000.00~~
  - Annual Benefits: \$0.00
- Corrected 4.11.24-SDMC

Satisfactory

No

**JOSEPH PARENT**

- TEACHER, SOCIAL STUDIES, SENIOR HIGH
- Annual Salary: \$52,000.00
- Annual Benefits: \$0.00

Satisfactory

No

**SHILOH REEVES**

- TEACHER, SCIENCE, SENIOR HIGH
- Annual Salary: \$48,680.00
- Annual Benefits: \$1.00

Satisfactory

No

**JOCELYN RILEY**

- TECHNOLOGY SPECIALIST
- Annual Salary: \$25,000.00
- Annual Benefits: \$0.00

Satisfactory

No

**KRISTINA ROSENBAUM**

- TEACHER, LANGUAGE ARTS, SENIOR HIGH
- Annual Salary: \$59,440.00
- Annual Benefits: \$322.00

Satisfactory

No

**SEAN SELL**

- TEACHER, RESEARCH/CRITICAL THINKING, MIDDLE/JUNIOR
- Annual Salary: \$59,300.00
- Annual Benefits: \$0.00

Satisfactory

No

**THOMAS SHANAFELT**

- BEHAVIOR SPECIALIST
- Annual Salary: \$45,000.00
- Annual Benefits: \$0.00

Satisfactory

29No

|                                                                                                                                                                                      |              |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----|
| <b>ALISSA SMITH</b><br><ul style="list-style-type: none"> <li>TEACHER, SOCIAL STUDIES, MIDDLE/JUNIOR</li> <li>Annual Salary: \$48,334.00</li> <li>Annual Benefits: \$0.00</li> </ul> | Satisfactory | No |
| <b>MICKEY STONE</b><br><ul style="list-style-type: none"> <li>TEACHER, DRAMA, MIDDLE/JUNIOR</li> <li>Annual Salary: \$61,800.00</li> <li>Annual Benefits: \$0.00</li> </ul>          | Satisfactory | No |
| <b>VICKI VARA</b><br><ul style="list-style-type: none"> <li>COUNSELOR, SENIOR HIGH SCHOOL</li> <li>Annual Salary: \$53,035.00</li> <li>Annual Benefits: \$0.00</li> </ul>            | Satisfactory | No |
| <b>EMILY VARGAS</b><br><ul style="list-style-type: none"> <li>TEACHER, SCIENCE, MIDDLE/JUNIOR</li> <li>Annual Salary: \$50,660.00</li> <li>Annual Benefits: \$0.00</li> </ul>        | Satisfactory | No |

## Personnel Summary

Personnel - Summary - As Reported July Survey 5 of School Year

### Staff Statistics

#### Staff Break down

|                               | Staff Number | Percent    |
|-------------------------------|--------------|------------|
| School Based Administrators   | 4            | 11.00%     |
| Guidance Counselors           | 1            | 3.00%      |
| Nurses                        | 1            | 3.00%      |
| Consultants                   | 0            | 0.00%      |
| Paraprofessional Staff        | 3            | 8.00%      |
| Support Staff                 | 0            | 0.00%      |
| Clerical Staff                | 1            | 3.00%      |
| Other Staff                   | 4            | 11.00%     |
| Instructional Staff Full Time | 20           | 54.00%     |
| Instructional Staff Part Time | 1            | 3.00%      |
| <b>Total Staff</b>            | <b>37</b>    | <b>96%</b> |

|                    | Specialists Number | Percent   |
|--------------------|--------------------|-----------|
| ESE Specialist     | 0                  | 0.00%     |
| Reading Specialist | 0                  | 0.00%     |
| Math Specialist    | 0                  | 0.00%     |
| <b>Total</b>       | <b>0</b>           | <b>0%</b> |

|                                          | Certifications Number | Percent    |
|------------------------------------------|-----------------------|------------|
| Teachers with Professional Certification | 14                    | 67.00%     |
| Teachers with Temporary Certification    | 4                     | 19.00%     |
| <b>Totals</b>                            | <b>18</b>             | <b>86%</b> |

|                   | Degrees Number | Percent |
|-------------------|----------------|---------|
| Associates Degree | 0              | 0.00%   |

|                          |           |             |
|--------------------------|-----------|-------------|
| Bachelor Degree          | 10        | 36.00%      |
| CDA Degree               | 0         | 0.00%       |
| Master Degree            | 14        | 50.00%      |
| Specialist Degree        | 0         | 0.00%       |
| Doctorate Degree         | 0         | 0.00%       |
| Non-Applicable Degree    | 4         | 14.00%      |
| <b>Total All Degrees</b> | <b>28</b> | <b>100%</b> |

## Facilities Data and Ownership

### Facilities

Florida Statutes 1002.33(k)(3) requires, documentation of the facilities in current use and any planned facilities for use by the charter school for instruction of students, administrative functions, or investment purposes.

Please provide information on space usage within your school.

Please provide information on space usage within your school.

#### Total Buildings

|                                  |             |
|----------------------------------|-------------|
| <b>Total Permanent Buildings</b> | <b>1.00</b> |
| <b>Total Number of Campuses</b>  | <b>1.00</b> |
| <b>Total Portable Buildings</b>  | <b>0.00</b> |

#### Portable Buildings

|                                  |             |
|----------------------------------|-------------|
| <b>Total Classrooms</b>          | <b>0.00</b> |
| <b>Total Number of Offices</b>   | <b>0.00</b> |
| <b>Total Investment Property</b> | <b>0.00</b> |

#### Permanent Buildings

|                                            |              |
|--------------------------------------------|--------------|
| <b>Total Number of Classrooms</b>          | <b>19.00</b> |
| <b>Total Number of Offices</b>             | <b>8.00</b>  |
| <b>Total Permanent Investment Property</b> | <b>0.00</b>  |

### Facilities Data - Ownership.

#### Update Charter School Information

|                                                                              |                                 |
|------------------------------------------------------------------------------|---------------------------------|
| <b>Does the school use any district owned buildings?</b>                     | <b>No</b>                       |
| <b>If school does not use district facility, indicate the ownership type</b> | <b>Lease</b>                    |
| <b>Owner Name</b>                                                            | <b>State College of Florida</b> |
| <b>Yearly Mortgage /Lease Amount(\$)</b>                                     | <b>\$365,490.00</b>             |

## Financial Audit

### Financial Audit for Fiscal Year 2023

| File                 | FiscalYear |
|----------------------|------------|
| <a href="#">Open</a> | 2023       |

## Financial Recovery Plan

### Financial Recovery Plan

Please respond to the questions below for the period from July 1,2022 to June 30,2023

|                                                                       |    |
|-----------------------------------------------------------------------|----|
| Was the school required to submit a financial recovery plan?          | No |
| What is the status of the financial recovery plan?                    |    |
| Was the school required to submit a financial corrective action plan? | No |
| What is the status of the financial corrective action plan?           |    |

## School Grades

School Grades

Please review the Grades.

| 2022 - 2023 | 2021 - 2022 | 2020 - 2021 | 2019 - 2020 | 2018 - 2019 |
|-------------|-------------|-------------|-------------|-------------|
| A           | A           | A           |             | A           |

School Improvement Rating

| 2022 - 2023 | 2021 - 2022 | 2020 - 2021 | 2019 - 2020 | 2018 - 2019 |
|-------------|-------------|-------------|-------------|-------------|
| N/A         | N/A         | N/A         | N/A         | N/A         |

School Comments

| Comments                                                                                                                                                                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| *Mr. Dimaio was SCF Board of Trustees Chair in 2022-23. *Any salary inaccuracies/errors were corrected in the district human resources database for Survey 3, but are not reflected in the document. *There is 1 ESE Certified Specialist at the SCFCS Bradenton campus. |

District Comments:



# Accountability Report

## General Information

### Charter School Application - General Information

Each year, the governing body of every charter school in Florida must report on its progress to its sponsoring school district, pursuant to Section 1002.33 (9)(k), Florida Statutes. Each district must then forward these annual accountability reports to the Florida Commissioner of Education. The information below constitutes that report.

Various sections of this accountability report include the demographic information, student performance data, and financial accountability information required by law, but there also are sections that feature pertinent information on management companies, instructional staffing, school mission, and governance, among others.

This report has multiple purposes. Among them: to provide the general public critical information on the public charter schools in their communities, to provide sponsoring districts information on the schools in their portfolio, and to provide all constituents of public schooling the data necessary to examine this growing sector of education. Most importantly, however, the primary purpose of the annual accountability report is to help the district sponsor determine whether the charter school is meeting the terms of its charter and meeting or exceeding the student academic achievement requirements and goals agreed to in the charter contract. According to the Florida Standard Charter Contract, which must serve as the base of negotiations for all charter agreements in the State of Florida, "The sponsor shall annually evaluate the School on its performance and progress toward meeting the standards and targets included in this contract, including academic achievement goals. If the term of this contract exceeds five years, the Sponsor shall conduct a High-Stakes Review at least every five years and shall present the findings of the review to the governing board of the School."

This purpose also is aligned with the Florida Principles & Standards for Quality Charter School Authorizing, drafted by the Department in collaboration with national experts and authorizers across Florida. The Principles & Standards provides that charter sponsors "grant initial charter contracts for a term of five years or longer only with periodic high-stakes reviews every five years or more frequently ..."

This report and past accountability reports are accessible at [www.floridaschoolchoice.org](http://www.floridaschoolchoice.org).

### Update Charter School Information

General contact information provided on this page will be visible to the public via the Charter School Directory at [www.floridaschoolchoice.org](http://www.floridaschoolchoice.org).

|                                     |                                                                        |
|-------------------------------------|------------------------------------------------------------------------|
| School                              | STATE COLLEGE OF FLA COLLEGIATE SCHOOL-VENICE                          |
| District                            | SARASOTA                                                               |
| Opening Year                        | 2019-2020                                                              |
| Conversion School?                  | No                                                                     |
| Current Contract Dates              | Begin:07/01/2019 End: 06/30/2034                                       |
| Length of Current Contract in Years | 15                                                                     |
| School Address                      | 8000 S TAMIAMI TRAIL<br>VENICE, FL 34293-5113                          |
| Mailing Address                     | 8000 S TAMIAMI TRAIL<br>VENICE, FL 34293-5113                          |
| Principal                           | KAREN PECK                                                             |
| Phone                               | 9414081430                                                             |
| Fax                                 |                                                                        |
| E-mail Address                      | peckk@scf.edu                                                          |
| School Website                      | <a href="http://www.scfcs.scf.edu/venice">www.scfcs.scf.edu/venice</a> |
| Primary Service Type                | K-12 General Education                                                 |
| Grade Levels Served                 | 9-12 Actual: 09 - 12                                                   |
| Is school accredited?:              | No                                                                     |
| Accrediting Body                    | None                                                                   |

The mission of State College of Florida Collegiate School Venice is to guide and mentor student achievement by equipping them to attain a high school diploma and an Associate in Arts Degree concurrently upon graduation. Beginning in 9th grade, SCFCSV students' progress in a rigorous academic environment, permeated by technology. The program utilizes demanding and innovative initiatives to establish a system that encourages independent learning, preparing students for success in a full-time college schedule beginning their junior year.

### Mission Statement

## Partnership, Speciality Area & Management

Partnerships (Entity participating in creation and operation of the charter school)

If the charter school is operated by a university, community/state college, municipality or charter-school-in-the-workplace, select that organization from the list below

If the charter school is operated by a university, community/state college, municipality, or charter school in the workplace, select that organization from the list below or select none.

#### University

A state university may grant a charter to a lab school created under s. 1002.32 and shall be considered to be the school's sponsor. Such school shall be considered a charter lab school (Section 1002.33(2), Florida Statutes).

University:

#### Community/State College

A Florida College System institution who worked with the school district or school districts in its designated service area to develop charter schools that offer secondary education. These charter schools must include an option for students to receive an associate degree upon high school graduation. (Section 1002.33(5)(4), Florida Statutes).

Community/State College: State College of Florida, Manatee-Sarasota-Manatee

#### Municipality

A charter school-in-a-municipality designation may be granted to a municipality that possesses a charter; enrolls students based upon a random lottery that involves all of the children of the residents of that municipality who are seeking enrollment. (Section 1002.33(15)(c), Florida Statutes).

Municipality:

#### Workplace:

A charter school-in-the-workplace may be established when a business partner provides the school facility to be used; enrolls students based upon a random lottery that involves all of the children of employees of that business or corporation who are seeking enrollment. (Section 1002.33(15)(b), Florida Statutes).

Workplace

#### None

None

#### Specialty

Select any specialty area that the charter school implements with fidelity and is central to achieving the charter schools mission.

#### Preparatory

#### Education Service Provider/Management Company

If the charter school contracts with a for-profit or nonprofit management company for comprehensive and business services, select that company from the list below. If the name of the company does not appear in the list, forward the company's name, mailing address, phone number and email address to [charterschools@fldoe.org](mailto:charterschools@fldoe.org).

Education Service  
Provider/Management Company:  
None

## Governing Board

#### Governing Board

Please provide the governing board information and review the list of governing board members for accuracy. To update member information, click Edit. Click Add to create a member.

#### Governing Board Information

Governing Board Name: State College of Florida Manatee - Sarasota  
Governing Board FEIN: 596031182  
Parent Liaison Name: Heather Shehorn

Pursuant to Section 1002.33 (7)(d)(1), Florida Statutes, each charter school's governing board must appoint a representative to facilitate parental involvement, provide access to information, assist parents and others with questions and concerns, and resolve disputes. The representative must reside in the school district in which the charter school is located and may be a governing board member, charter school employee, or individual contracted to represent the governing board. If the governing board oversees multiple charter schools in the same

contacted to represent the governing board. If the governing board oversees multiple charter schools in the same school district, the governing board must appoint a separate individual representative for each charter school in the district. The representative's contact information must be provided annually in writing to parents and posted prominently on the charter school's website if a website is maintained by the school. The sponsor may not require that governing board members reside in the school district in which the charter school is located if the charter school complies with this paragraph.

Parent Liaison Phone: 9414081405  
 Parent Liaison Email: shehorn@scf.edu

| Name                     | Contact Information                                          | Position              | Status | Governance Training Provided By              | Date of Training | Type of Training        |
|--------------------------|--------------------------------------------------------------|-----------------------|--------|----------------------------------------------|------------------|-------------------------|
| Jaymie Carter            | 5840 26th St W Bradenton FL 34207<br>Phone:9417525494        | Member                | Y      | Florida Consortium of Public Charter Schools | 12/22/21         | 2 Hour refresher course |
| Dominic DiMaio           | 5840 26th St. W Bradenton FL 34207<br>Phone:9417525494       | Member                | Y      | Florida Consortium of Public Charter Schools | 04/11/23         | 2 Hour refresher course |
| Michael Fuller           | 5840 26th Street West Bradenton FL 34203<br>Phone:9417525494 | Member                | Y      | Florida Consortium of Public Charter Schools | 01/12/22         | 4 Hour Initial Training |
| Mark Goodson             | 5840 26th Street West Bradenton FL 34203<br>Phone:9417525494 | Member                | Y      | Florida Consortium of Public Charter Schools | 07/02/21         | 4 Hour Initial Training |
| Ryan Moore               | 5840 26th Street W Bradenton FL 34207<br>Phone:9417525494    | Member                | Y      | Florida Consortium of Public Charter Schools | 04/25/23         | 4 Hour Initial Training |
| Rod Thomson              | 5840 26th St W Bradenton FL 34203<br>Phone:9417525494        | Chairperson/President | Y      | Florida Consortium of Public Charter Schools | 04/10/23         | 2 Hour refresher course |
| Taylor Tollerton-Collins | 5840 26th Street West Bradenton FL 34203<br>Phone:9417525494 | Member                | Y      | Florida Consortium of Public Charter Schools | 01/10/22         | 4 Hour Initial Training |

## Lottery and Student Membership

### Student Information

Charter schools shall be open to all students who submit timely applications, unless the number of applications exceeds the capacity of a program, class, grade level, or building. In such case, all applicants shall have an equal chance of being admitted through a random selection process. (Section 1002.33(10), Florida Statutes).

### 2022 - 2023 School Year

|                                                                          |    |
|--------------------------------------------------------------------------|----|
| Number of applications received for the report year                      | 80 |
| Number of new student applications accepted/enrolled for the report year | 58 |
| Number of students on waitlist                                           | 0  |

### 2023 - 2024 School Year

|                                                 |     |
|-------------------------------------------------|-----|
| Number of applications received for report year | 188 |
| Number of applications accepted for report year | 169 |
| Number of students on waitlist                  | 27  |

### Student Membership

Please review the total student enrollment data for February Survey 3 that has been provided by your school district for each school year. If the data is incorrect, please indicate in the comments section at the General Information. After you review click the submit data button.

| 2022-2023 | 2021-2022 | 2020-2021 | 2019-2020 | 2018-2019 |
|-----------|-----------|-----------|-----------|-----------|
| 203       | 170       | 106       | 58        | 0         |

## Personnel Data

### Personnel - Staff Data for the School Year

Florida Statutes 1002.33(k)(4) requires descriptive information about the charter school's personnel, including salary and benefit levels of charter school employees, the proportion of instructional personnel who hold professional or temporary certificates, and the proportion of instructional personnel teaching in-field or out-of-field.

### Personnel

The pre-populated personnel data below has been supplied by your district. Please answer the criminal background check and employee family relation questions for each staff member.

Note: all benefits exceeding the corresponding salary have been adjusted to \$0.

| Personnel Information                                                                                                                                                                               | Criminal Background Check | If unsatisfactory, explain plan of action: | Related to other employee? | If yes, state relationship: |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------------------------|----------------------------|-----------------------------|
| <b>YASMINE BACHMEIER</b><br><ul style="list-style-type: none"> <li>• PARAPROFESSIONAL, OTHER INSTRUCTION</li> <li>• Annual Salary: \$37,000.00</li> <li>• Annual Benefits: \$0.00</li> </ul>        | Satisfactory              |                                            | No                         |                             |
| <b>LISA BARNES</b><br><ul style="list-style-type: none"> <li>• NURSE, REGISTERED (RN)</li> <li>• Annual Salary: \$15,120.00</li> <li>• Annual Benefits: \$0.00</li> </ul>                           | Satisfactory              |                                            | No                         |                             |
| <b>MATTHEW BOWMAN</b><br><ul style="list-style-type: none"> <li>• TEACHER, SOCIAL STUDIES, SENIOR HIGH</li> <li>• Annual Salary: \$59,000.00</li> <li>• Annual Benefits: \$0.00</li> </ul>          | Satisfactory              |                                            | No                         |                             |
| <b>KARA DECATO-FLAHERTY</b><br><ul style="list-style-type: none"> <li>• COUNSELOR, SENIOR HIGH SCHOOL</li> <li>• Annual Salary: \$62,530.00</li> <li>• Annual Benefits: \$20,908.00</li> </ul>      | Satisfactory              |                                            | No                         |                             |
| <b>HEATHER DEITTRICK</b><br><ul style="list-style-type: none"> <li>• ADMINISTRATIVE ASSISTANT, MAINTENANCE</li> <li>• Annual Salary: \$38,812.00</li> <li>• Annual Benefits: \$16,343.00</li> </ul> | Satisfactory              |                                            | No                         |                             |
| <b>AMBER FILIPIAK</b><br><ul style="list-style-type: none"> <li>• TEACHER, SOCIAL STUDIES, SENIOR HIGH</li> <li>• Annual Salary: \$55,760.00</li> <li>• Annual Benefits: \$20,724.00</li> </ul>     | Satisfactory              |                                            | No                         |                             |
| <b>MICHAEL KALUZAVICH</b><br><ul style="list-style-type: none"> <li>• TEACHER, LANGUAGE ARTS, SENIOR HIGH</li> <li>• Annual Salary: \$58,200.00</li> <li>• Annual Benefits: \$0.00</li> </ul>       | Satisfactory              |                                            | No                         |                             |
| <b>TEIRA LABRIE</b><br><ul style="list-style-type: none"> <li>• TEACHER, SCIENCE, SENIOR HIGH</li> <li>• Annual Salary: \$59,000.00</li> <li>• Annual Benefits: \$0.00</li> </ul>                   | Satisfactory              |                                            | No                         |                             |
| <b>KATHERINE LOUZON</b><br><ul style="list-style-type: none"> <li>• TEACHER, MATHEMATICS, SENIOR HIGH</li> <li>• Annual Salary: \$53,400.00</li> <li>• Annual Benefits: \$0.00</li> </ul>           | Satisfactory              |                                            | No                         |                             |
| <b>HEATHER MAIN</b><br><ul style="list-style-type: none"> <li>• TEACHER, MATHEMATICS, SENIOR HIGH</li> <li>• Annual Salary: \$24,585.00</li> <li>• Annual Benefits: \$11,309.00</li> </ul>          | Satisfactory              |                                            | No                         |                             |
| <b>LORI MASUCCI</b><br><ul style="list-style-type: none"> <li>• TEACHER, LANGUAGE ARTS, SENIOR HIGH</li> <li>• Annual Salary: \$58,200.00</li> <li>• Annual Benefits: \$0.00</li> </ul>             | Satisfactory              |                                            | No                         |                             |

**BRANDIE MCHALE**

- TEACHER,  
ORTHOPEDICALLY  
IMPAIRED
- Annual Salary: \$61,800.00
- Annual Benefits: \$0.00

Satisfactory

No

**KELLY MONOD**

- EXECUTIVE/GENERAL  
DIRECTOR,  
ADMINISTRATION
- Annual Salary: \$100,000.00
- Annual Benefits: \$0.00

Satisfactory

No

**JOSIAS NOEL**

- TEACHER, PHYSICAL  
EDUCATION, SENIOR  
HIGH
- Annual Salary: \$37,055.00
- Annual Benefits: \$16,910.00

Satisfactory

No

**KAREN PECK**

- PRINCIPAL, SENIOR  
HIGH
- Annual Salary: \$90,900.00
- Annual Benefits: \$25,719.00

Satisfactory

No

**STEVEN PERNICE**

- SCHOOL RESOURCE  
OFFICER
- Annual Salary: \$45,000.00
- Annual Benefits: \$0.00

Satisfactory

No

**ALISSA PERRY**

- PARAPROFESSIONAL,  
OTHER INSTRUCTION
- Annual Salary: \$36,000.00
- Annual Benefits: \$0.00

Satisfactory

No

**MALIA ROWLAND**

- TEACHER, SCIENCE,  
SENIOR HIGH
- Annual Salary: \$56,940.00
- Annual Benefits: \$19,890.00

Satisfactory

No

**RACHEL STANCAVAGE**

- DATA ENTRY  
OPERATOR, PUPIL  
PERSONNEL SERVICES
- Annual Salary: \$35,984.00
- Annual Benefits: \$16,085.00

Satisfactory

No

**SUSAN TYRPAK**

- SUBSTITUTE TEACHER,  
BASIC PROGRAM
- Annual Salary: \$2,559.38
- Annual Benefits: \$0.00

Satisfactory

No

## Personnel Summary

Personnel - Summary - As Reported July Survey 5 of School Year

Staff Statistics

Staff Break down

|  | Staff Number | Percent |  |
|--|--------------|---------|--|
|--|--------------|---------|--|

|                             |   |        |    |
|-----------------------------|---|--------|----|
| School Based Administrators | 2 | 10.00% | 37 |
| Guidance Counselors         | 1 | 5.00%  |    |

|                               |           |            |
|-------------------------------|-----------|------------|
| Nurses                        | 1         | 5.00%      |
| Consultants                   | 0         | 0.00%      |
| Paraprofessional Staff        | 2         | 10.00%     |
| Support Staff                 | 0         | 0.00%      |
| Clerical Staff                | 1         | 5.00%      |
| Other Staff                   | 2         | 10.00%     |
| Instructional Staff Full Time | 9         | 47.00%     |
| Instructional Staff Part Time | 1         | 5.00%      |
| <b>Total Staff</b>            | <b>19</b> | <b>97%</b> |

|                    | <b>Specialists</b> | <b>Number</b> | <b>Percent</b> |
|--------------------|--------------------|---------------|----------------|
| ESE Specialist     |                    | 1             | 100.00%        |
| Reading Specialist |                    | 0             | 0.00%          |
| Math Specialist    |                    | 0             | 0.00%          |
| <b>Total</b>       |                    | <b>1</b>      | <b>100%</b>    |

|                                          | <b>Certifications</b> | <b>Number</b> | <b>Percent</b> |
|------------------------------------------|-----------------------|---------------|----------------|
| Teachers with Professional Certification |                       | 7             | 70.00%         |
| Teachers with Temporary Certification    |                       | 1             | 10.00%         |
| <b>Totals</b>                            |                       | <b>8</b>      | <b>80%</b>     |

|                          | <b>Degrees</b> | <b>Number</b> | <b>Percent</b> |
|--------------------------|----------------|---------------|----------------|
| Associates Degree        |                | 0             | 0.00%          |
| Bachelor Degree          |                | 4             | 31.00%         |
| CDA Degree               |                | 0             | 0.00%          |
| Master Degree            |                | 6             | 46.00%         |
| Specialist Degree        |                | 0             | 0.00%          |
| Doctorate Degree         |                | 1             | 8.00%          |
| Non-Applicable Degree    |                | 2             | 15.00%         |
| <b>Total All Degrees</b> |                | <b>13</b>     | <b>100%</b>    |

## Facilities Data and Ownership

### Facilities

Florida Statutes 1002.33(k)(3) requires, documentation of the facilities in current use and any planned facilities for use by the charter school for instruction of students, administrative functions, or investment purposes.

Please provide information on space usage within your school.

Please provide information on space usage within your school.

#### Total Buildings

**Total Permanent Buildings 1.00**

**Total Number of Campuses 1.00**

**Total Portable Buildings 5.00**

#### Portable Buildings

**Total Classrooms 5.00**

**Total Number of Offices 0.00**

**Total Investment Property 0.00**

#### Permanent Buildings

**Total Number of Classrooms 5.00**

**Total Number of Offices 6.00**

**Total Permanent Investment Property 0.00**

Facilities Data - Ownership.

Update Charter School Information

**Does the school use any district owned buildings? No**  
**If school does not use district facility, indicate the ownership type Lease**  
**Owner Name State College of Florida**  
**Yearly Mortgage /Lease Amount(\$) \$134,680.00**

### Financial Audit

Financial Audit for Fiscal Year 2023

| File                 | FiscalYear |
|----------------------|------------|
| <a href="#">Open</a> | 2023       |

### Financial Recovery Plan

Financial Recovery Plan

Please respond to the questions below for the period from July 1,2022 to June 30,2023

Was the school required to submit a financial recovery plan? No  
What is the status of the financial recovery plan?  
Was the school required to submit a financial corrective action plan? No  
What is the status of the financial corrective action plan?

### School Grades

School Grades

Please review the Grades.

| 2022 - 2023 | 2021 - 2022 | 2020 - 2021 | 2019 - 2020 | 2018 - 2019 |
|-------------|-------------|-------------|-------------|-------------|
| A           | A           |             |             |             |

School Improvement Rating

| 2022 - 2023 | 2021 - 2022 | 2020 - 2021 | 2019 - 2020 | 2018 - 2019 |
|-------------|-------------|-------------|-------------|-------------|
| N/A         | N/A         | N/A         | N/A         | N/A         |

School Comments

| Comments                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| *Mr. Dimaio was SCF Board of Trustees Chair in 2022-23. *Any salary inaccuracies/errors were corrected in the district human resources database for Survey 3, but are not reflected in the document. |

District Comments:

ANNUAL COMPREHENSIVE SAFETY INSPECTION REPORT  
STATE BOARD OF EDUCATION  
ADMINISTRATIVE RULE - SREF 2014 & F.A.C. 69A-58  
FISCAL YEAR 2023-2024

College Facility: State College of Florida - Manatee  
SCHOOL / FACILITY: Bradenton Campus 141 # OF SERIOUS FIRE SAFETY VIOLATIONS 0  
ADDRESS: 5840 26 ST West, Bradenton, FL # OF NON-SERIOUS FIRE SAFETY VIOLATIONS 2

FIRE DISTRICT FIRE SAFETY INSPECTOR NAME PRINTED (IF JOINT INSPECTION) Job Bynum (Municipal Fire Safety Inspector) December 4, 2023  
COLLEGE BOARD FIRE SAFETY INSPECTOR NAME PRINTED INSPECTION DATE

FIRE DISTRICT FIRE SAFETY INSPECTOR SIGNATURE (IF JOINT INSPECTION) Fire Prevention Specialists, Inc., 609 Gina Lane, Melbourne, FL 32940 321-302-3993

SIGNATURE DATE 12/8/2023 133209  
FIRE INSPECTOR CERTIFICATION NUMBER FIRE INSPECTOR CERTIFICATION NUMBER

**LOCATION:**

Deficiency locations will be identified by a building number followed by the room number (e.g. 2-505 or 1-133A). These numbers are affixed above the door leading into that particular room. Or if the deficiency in an area other than an identifiable room number, the area in question will be specifically identified. For example: Pressbox, Field House, Pavillion, etc.

State College of Florida-Manatee has met the requirements of F.S.S. 1013.12(2)(d):  YES  NO

Approval of Reports by Board (Including Letter)  YES  NO

THE UNDERSIGNED ATTESTS TO THE REVIEW OF THIS REPORT IN ITS ENTIRETY AND ACKNOWLEDGES AWARENESS OF THE DISCOVERED DEFICIENCIES.

CHRIS WEULMAN  
FACILITY ADMINISTRATOR NAME PRINTED  
AVP FACILITIES  
FACILITY ADMINISTRATOR TITLE

FACILITY ADMINISTRATOR SIGNATURE  
2/12/24  
SIGNATURE DATE



| CODE NUMBER      | Insp. Initials | SREF 2023/2024 Fire Safety Deficiencies - State College of Florida-Manatee Bradenton Campus                                           |  |   | Prior Times Cited | Deficiency Corrected By | Date Deficiency Corrected | Line No. |
|------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------|--|---|-------------------|-------------------------|---------------------------|----------|
|                  |                | Location, Deficiency Description                                                                                                      |  |   |                   |                         |                           |          |
|                  | JB             | 01 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 1        |
|                  | JB             | 02 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 2        |
|                  | JB             | 03 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 3        |
|                  | JB             | 04 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 4        |
|                  | JB             | 05 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 5        |
|                  | JB             | 06 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 6        |
|                  | JB             | 07 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 7        |
|                  | JB             | 08 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 8        |
|                  | JB             | 9 Bldg.: No deficiencies noted                                                                                                        |  |   |                   |                         |                           | 9        |
|                  | JB             | 10 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 10       |
| FFPC 1, 12.7.5.1 | JB             | 11 Bldg.: Mezzanine HVAC - Hard ceiling with penetrations - draft points and sprinklered building - fill with matching rated material |  | 0 | 1-5-24            | 1/5/2024                |                           | 11       |
|                  | JB             | 12 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 12       |
|                  | JB             | 13 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 13       |
|                  | JB             | 14 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 14       |
|                  | JB             | 15 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 15       |
|                  | JB             | 16 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 16       |
|                  | JB             | 17 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 17       |
|                  | JB             | 18 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 18       |
|                  | JB             | 19 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 19       |
|                  | JB             | 20 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 20       |
|                  | JB             | 21 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 21       |
|                  | JB             | 22 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 22       |
|                  | JB             | 25 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 23       |
|                  | JB             | 25A Bldg.: No deficiencies noted - new science                                                                                        |  |   |                   |                         |                           | 24       |
|                  | JB             | 26 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 25       |
|                  | JB             | 27 Bldg.: No deficiencies noted                                                                                                       |  |   |                   |                         |                           | 26       |



| CODE NUMBER<br>SREF Ch. 5 | Insp.<br>Initials | SREF 2023/2024 Casualty/Sanitation Deficiencies - State College of Florida-Manatee Bradenton<br>Campus<br>Location, Deficiency Description | Prior<br>Times<br>Cited | Deficiency<br>Corrected<br>By | Date<br>Deficiency<br>Corrected | Line<br>Number |
|---------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------|---------------------------------|----------------|
|                           | JB                | No deficiencies noted                                                                                                                      |                         |                               |                                 | 1              |
|                           |                   |                                                                                                                                            |                         |                               |                                 |                |
|                           |                   |                                                                                                                                            |                         |                               |                                 |                |
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**ANNUAL COMPREHENSIVE SAFETY INSPECTION REPORT**  
**STATE BOARD OF EDUCATION**  
**ADMINISTRATIVE RULE - SREF 2012 & F.A.C. 69A-58**  
**FISCAL YEAR 2023-2024**

College Facility: State College of Florida - Manatee # OF SERIOUS FIRE SAFETY VIOLATIONS 0  
 SCHOOL / FACILITY: Venice Campus 142  
 ADDRESS: 8000 S. Tamiami Trail, Venice, FL # OF NON-SERIOUS FIRE SAFETY VIOLATIONS 1

FIRE DISTRICT FIRE SAFETY INSPECTOR NAME PRINTED (IF JOINT INSPECTION) Job Bynum (Municipal Fire Safety Inspector) December 5, 2023  
COLLEGE BOARD FIRE SAFETY INSPECTOR NAME PRINTED INSPECTION DATE  
 FIRE DISTRICT FIRE SAFETY INSPECTOR SIGNATURE (IF JOINT INSPECTION) [Signature] Fire Prevention Specialists, Inc., 609 Gina Lane, Melbourne, FL 32940 321-302-3993  
INSPECTOR ADDRESS / PHONE NUMBER  
 SIGNATURE DATE 12/8/2023 FIRE INSPECTOR CERTIFICATION NUMBER 133209  
COLLEGE BOARD FIRE SAFETY INSPECTOR SIGNATURE / DATE FIRE INSPECTOR CERTIFICATION NUMBER

**LOCATION:**

Deficiency locations will be identified by a building number followed by the room number (e.g. 2-505 or 1-133A). These numbers are affixed above the door leading into that particular room. Or if the deficiency in an area other than an identifiable room number, the area in question will be specifically identified. For example: Pressbox, Field House, Pavilion, etc.

State College of Florida-Manatee has met the requirements of F.S.S. 1013.12(2)(d):  YES  NO

Approval of Reports by Board (Including Letter)  YES  NO

THE UNDERSIGNED ATTESTS TO THE REVIEW OF THIS REPORT IN ITS ENTIRETY AND ACKNOWLEDGES AWARENESS OF THE DISCOVERED DEFICIENCIES.

CHRIS WELLMAN  
 FACILITY ADMINISTRATOR NAME PRINTED  
AVP FACILITIES  
 FACILITY ADMINISTRATOR TITLE

[Signature]  
 FACILITY ADMINISTRATOR SIGNATURE  
2/12/24  
 SIGNATURE DATE

| CODE NUMBER     | Insp. Initials | SREF 2023/2024 Fire Safety Deficiencies - State College of Florida - Manatee Venice Campus  |  | Prior Times Cited | Deficiency Corrected By | Date Deficiency Corrected | Line No. |
|-----------------|----------------|---------------------------------------------------------------------------------------------|--|-------------------|-------------------------|---------------------------|----------|
|                 |                | Location, Deficiency Description                                                            |  |                   |                         |                           |          |
|                 | JB             | 200 Bldg.: No deficiencies noted                                                            |  |                   |                         |                           | 1        |
|                 | JB             | 300 Bldg.: No deficiencies noted                                                            |  |                   |                         |                           | 2        |
|                 | JB             | 400 Bldg.: No deficiencies noted                                                            |  |                   |                         |                           | 3        |
|                 | JB             | 500 Bldg.: No deficiencies noted                                                            |  |                   |                         |                           | 4        |
|                 | JB             | 600 Bldg.: No Deficiencies noted                                                            |  |                   |                         |                           | 5        |
|                 | JB             | 700 Bldg.: No Deficiencies noted                                                            |  |                   |                         |                           | 6        |
| FFPC 1, 4.5.8.1 | JB             | 800 Bldg.: Fire riser with yellow tag - annual inspection and corrections scheduled for Dec |  | 0                 | 1-15-24                 |                           | 7        |
|                 | JB             | 900 Bldg.: No deficiencies noted                                                            |  |                   |                         |                           | 8        |
|                 | JB             | 1000 Bldg.: No deficiencies noted                                                           |  |                   |                         |                           | 9        |
|                 | JB             | 1200 Bldg.: No deficiencies noted                                                           |  |                   |                         |                           | 10       |
|                 | JB             | 1300 Bldg.: No deficiencies noted                                                           |  |                   |                         |                           | 11       |
|                 | JB             | 1400 Bldg.: No deficiencies noted                                                           |  |                   |                         |                           | 12       |
|                 | JB             | 1500 Bldg.: No deficiencies noted                                                           |  |                   |                         |                           | 13       |
|                 |                |                                                                                             |  |                   |                         |                           |          |
|                 |                |                                                                                             |  |                   |                         |                           |          |
|                 |                |                                                                                             |  |                   |                         |                           |          |
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|                 |                |                                                                                             |  |                   |                         |                           |          |



| CODE NUMBER<br>SREF Ch. 5 | Insp.<br>Initials | SREF 2023/2024 Fire/Casualty/Sanitation Deficiencies - State College of Florida - Manatee<br>Venice Campus Portables | Prior<br>Times<br>Cited | Deficiency<br>Corrected<br>By | Date<br>Deficiency<br>Corrected | Line<br>Number |
|---------------------------|-------------------|----------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------|---------------------------------|----------------|
|                           | JB                | Portable 1: No deficiencies noted                                                                                    |                         |                               |                                 | 1              |
|                           | JB                | Portable 2: No deficiencies noted                                                                                    |                         |                               |                                 | 2              |
|                           | JB                | Portable 3: No deficiencies noted                                                                                    |                         |                               |                                 | 3              |
|                           | JB                | Portable 4: No deficiencies noted                                                                                    |                         |                               |                                 | 4              |
|                           | JB                | Portable 5: No deficiencies noted                                                                                    |                         |                               |                                 | 5              |
|                           | JB                | Portable Restroom: No deficiencies noted                                                                             |                         |                               |                                 | 6              |
|                           |                   |                                                                                                                      |                         |                               |                                 |                |
|                           |                   |                                                                                                                      |                         |                               |                                 |                |
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|                           |                   |                                                                                                                      |                         |                               |                                 |                |
|                           |                   |                                                                                                                      |                         |                               |                                 |                |

**ANNUAL COMPREHENSIVE SAFETY INSPECTION REPORT**  
**STATE BOARD OF EDUCATION**  
**ADMINISTRATIVE RULE - SREF 2014 & F.A.C. 69A-58**  
**FISCAL YEAR 2023-2024**

College Facility: State College of Florida - Manatee # OF SERIOUS FIRE SAFETY VIOLATIONS 0  
 SCHOOL / FACILITY: Lakewood Campus 143  
 ADDRESS: 7131 Professional Parkway East, Sarasota, FL # OF NON-SERIOUS FIRE SAFETY VIOLATIONS 1

FIRE DISTRICT FIRE SAFETY INSPECTOR NAME PRINTED (IF JOINT INSPECTION) Job Bynum (Municipal Fire Safety Inspector) December 5, 2023  
COLLEGE BOARD FIRESAFETY INSPECTOR NAME PRINTED INSPECTION DATE  
 FIRE DISTRICT FIRE SAFETY INSPECTOR SIGNATURE (IF JOINT INSPECTION) [Signature] Fire Prevention Specialists, Inc., 609 Gina Lane, Melbourne, FL 32940 321-302-3993  
INSPECTOR ADDRESS & PHONE NUMBER  
 SIGNATURE DATE 12/8/2023 FIRE INSPECTOR CERTIFICATION NUMBER 133209  
COLLEGE BOARD FIRE SAFETY INSPECTOR SIGNATURE / DATE FIRE INSPECTOR CERTIFICATION NUMBER

**LOCATION:**

Deficiency locations will be identified by a building number followed by the room number (e.g. 2-505 or 1-133A). These numbers are affixed above the door leading into that particular room. Or if the deficiency in an area other than an identifiable room number, the area in question will be specifically identified. For example: Pressbox, Field House, Pavilion, etc.

State College of Florida-Manatee has met the requirements of F.S.S. 1013.12(2)(d): X YES \_\_\_ NO

Approval of Reports by Board (Including Letter) \_\_\_ YES \_\_\_ NO

THE UNDERSIGNED ATTESTS TO THE REVIEW OF THIS REPORT IN ITS ENTIRETY AND ACKNOWLEDGES AWARENESS OF THE DISCOVERED DEFICIENCIES.

CHRIS WELLMAN  
 FACILITY ADMINISTRATOR NAME PRINTED  
AMP FACILITIES  
 FACILITY ADMINISTRATOR TITLE

[Signature]  
 FACILITY ADMINISTRATOR SIGNATURE  
2/12/24  
 SIGNATURE DATE







**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 2024*

**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, 2024.

Student Fees revenue for the current year is lower by 1% compared to the same period last year. Other Student Fees revenue increased by 5% over Other Student Fees reported through January of last year. Support from Local Government increased by 2% over Support from Local Government through January of last year. State Support increased by 27% 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 10% higher as compared to last January. Services expense increased 15% and Materials and Supplies expense decreased 7% compared to January of last year. Materials and Supplies expense decrease is due to reduction in data software, minor equipment purchases and library books. Other Current Charges decreased 19% compared to the same category through January of last year. This decrease is due to a reduction in fundable fee waivers. Capital Outlay in January was \$33,390 compared to \$32,022 last January.

With this fiscal year 58% complete, personnel costs are at 50% of the amount budgeted for the current year, slightly higher compared to the three-year average of 48% for this time of year. Current expenses represent 32% of the amount budgeted, less than the three-year average of 37% this time of year.

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

- Year-To-Date Actual Revenue is 60% of the Adjusted Budget, slightly lower compared with the three-year average of 61% for this time of year.
- Year-To-Date Actual Expense is 43% of the Adjusted Budget, flat with the three-year average of 43% for this time of year.
- Revenues are higher and expenses are lower as 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, 2024, totaled \$1,294,545, compared to the three-year average of \$1,185,635. Student Fees revenue is \$1,116,533 and Other Student Fees revenue is \$89,737, compared to the three-year average of \$1,047,850 and \$94,235, respectively, for this time of year. Other Revenue is \$88,275 compared to the three-year average of \$43,550 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 \$837,420, with Personnel totaling \$768,430 and Current Expense totaling \$68,990, compared to the three-year average of \$670,177, \$592,436, and \$77,741, respectively, for this time of year.

On a percentage basis, Total Revenue is 77% of that budgeted compared to the three-year average of 71% for this time of year. Total Expense is 50% of that budgeted, which is higher than the 41% 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, 2024, totaled \$2,959,953 compared to the three-year average of \$2,664,404. Support from Local Government is \$2,738,658 compared to the three-year average of \$2,467,967 for this time of year. State Support is \$151,743 compared to the three-year average of \$142,145 for this time of year. Federal Support is \$6,328 compared to the three-year average of \$18,861 for this time of year. This decrease is due to accruing ESSER grants funds back into the previous fiscal year. Other Revenue is \$63,224 compared to the three-year average of \$35,431 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 \$2,606,451, with Personnel totaling \$1,639,324, Current Expense totaling \$539,606 and Capital Outlay expenses totaling \$427,521 during the period. These figures compared to the three-year averages of \$2,316,060, \$1,439,379, \$582,941, and \$293,740, respectively, for this time of year.

On a percentage basis, Total Revenue is 57% of that budgeted, more than the three-year average of 55% for this time of year. Total Expense is 45% of that budgeted, flat with the three-year average of 45% for this time of year.

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

Total Revenue for Collegiate School – Venice Campus consists of Support from Local Government, State Support, Federal Support, and Other Revenue. Total Revenue as of January 31, 2024, totaled \$1,337,212 compared to the three-year average of \$964,149. Support from Local Government is \$1,291,301 compared to the three-year average of \$902,796 for this time of year. State Support is \$46,756 compared to the three-year average of \$36,614. Federal Support is \$(11,014) compared to the three-year average of \$18,496 for this time of year. This decrease is due to accruing ESSER grants funds back into the previous fiscal year. Other Revenue is \$10,169 compared to the three-year average of \$6,243 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 – Venice Campus consists of Personnel, Current and Capital Outlay expenses. Total Expense is \$897,394, with Personnel totaling \$740,032, Current Expense totaling \$129,118 and Capital Outlay expenses totaling \$28,244 during the period. These figures compared to the three-year averages of \$1,032,160, \$602,990, \$191,083, and \$231,087, respectively, for this time of year.

On a percentage basis, Total Revenue is 55% of that budgeted, more than the three-year average of 50% for this time of year. Total Expense is 38% of that budgeted, less than the three-year average of 42% for this time of year.

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2023-24 vs. FY 2022-23  
Lower Level Programs - Fund 11000

| AC<br>Type Description                 | January 31, 2024  |                   |                   |                            | January 31, 2023  |                   |                   |                            | Percent<br>CY YTD Actual/<br>PY YTD Actual |
|----------------------------------------|-------------------|-------------------|-------------------|----------------------------|-------------------|-------------------|-------------------|----------------------------|--------------------------------------------|
|                                        | Orig Budget       | Adj Budget        | YTD Actual        | YTD Actual /<br>Adj Budget | Orig Budget       | Adj Budget        | YTD Actual        | YTD Actual /<br>Adj Budget |                                            |
| <b>Revenue</b>                         |                   |                   |                   |                            |                   |                   |                   |                            |                                            |
| 41 Student Fees                        | 13,679,170        | 13,679,170        | 11,776,702        | 86%                        | 13,334,618        | 13,444,618        | 11,885,052        | 88%                        | -1%                                        |
| 42 Other Student Fees                  | 3,678,121         | 3,678,121         | 2,723,730         | 74%                        | 3,039,243         | 3,155,893         | 2,599,937         | 82%                        | 5%                                         |
| 43 Support From Local Government [1]   | 1,343,347         | 1,343,347         | 1,365,605         | 102%                       | 1,789,423         | 1,789,423         | 1,335,373         | 75%                        | 2%                                         |
| 44 State Support                       | 35,999,152        | 35,999,152        | 18,916,832        | 53%                        | 32,334,055        | 32,334,055        | 14,868,113        | 46%                        | 27%                                        |
| 45 Federal Support                     | 26,000            | 3,876,000         | 293,232           | 8%                         | 0                 | 26,000            | 19,394            | 75%                        | 1412%                                      |
| 46 Gifts, Private Grants & Contracts   | 0                 | 0                 | 0                 |                            | 0                 | 510,000           | 510,000           | 100%                       | -100%                                      |
| 47 Sales and Services Department       | 827,665           | 827,665           | 634,084           | 77%                        | 555,362           | 634,750           | 602,947           | 95%                        | 5%                                         |
| 49 Other Revenue [2]                   | 476,544           | 502,544           | 528,256           | 105%                       | 141,817           | 391,817           | 301,429           | 77%                        | 75%                                        |
| 4A Non-Revenue Receipts [3]            | 296,548           | 296,548           | (1)               | 0%                         | 298,548           | 298,548           | (5)               | 0%                         | -85%                                       |
| <b>Total : Revenue</b>                 | <b>56,326,547</b> | <b>60,202,547</b> | <b>36,238,441</b> | <b>60%</b>                 | <b>51,493,066</b> | <b>52,585,104</b> | <b>32,122,240</b> | <b>61%</b>                 | <b>13%</b>                                 |
| <b>Grand Total : Revenue</b>           | <b>56,326,547</b> | <b>60,202,547</b> | <b>36,238,441</b> | <b>60%</b>                 | <b>51,493,066</b> | <b>52,585,104</b> | <b>32,122,240</b> | <b>61%</b>                 | <b>13%</b>                                 |
| <b>Expense</b>                         |                   |                   |                   |                            |                   |                   |                   |                            |                                            |
| <b>Personnel</b>                       |                   |                   |                   |                            |                   |                   |                   |                            |                                            |
| 51 Salaries-Full Time & Perm Part Time | 25,165,669        | 25,169,669        | 13,737,058        | 55%                        | 23,727,397        | 25,376,136        | 12,448,587        | 49%                        | 10%                                        |
| 52 Other Personnel Exp P/T (Non-Perm)  | 3,709,408         | 3,709,408         | 1,616,755         | 44%                        | 3,743,109         | 3,748,359         | 1,754,923         | 47%                        | -8%                                        |
| 53 Personnel Benefits                  | 11,991,426        | 11,991,426        | 5,233,996         | 44%                        | 12,357,008        | 11,057,119        | 4,591,236         | 42%                        | 14%                                        |
| <b>Total : Personnel</b>               | <b>40,866,503</b> | <b>40,870,503</b> | <b>20,587,808</b> | <b>50%</b>                 | <b>39,827,514</b> | <b>40,181,615</b> | <b>18,794,745</b> | <b>47%</b>                 | <b>10%</b>                                 |
| <b>Current Expense</b>                 |                   |                   |                   |                            |                   |                   |                   |                            |                                            |
| 61 Services [4]                        | 11,146,170        | 15,297,744        | 5,652,939         | 37%                        | 10,182,279        | 10,332,942        | 4,917,239         | 48%                        | 15%                                        |
| 62 Materials and Supplies              | 4,114,207         | 4,167,078         | 1,455,908         | 35%                        | 3,689,740         | 3,746,984         | 1,559,163         | 42%                        | -7%                                        |
| 63 Other Current Charges [5]           | 6,608,353         | 4,543,594         | 483,129           | 11%                        | 4,472,369         | 4,580,948         | 593,485           | 13%                        | -19%                                       |
| <b>Total : Current Expense</b>         | <b>21,868,730</b> | <b>24,008,416</b> | <b>7,591,976</b>  | <b>32%</b>                 | <b>18,344,388</b> | <b>18,660,874</b> | <b>7,069,887</b>  | <b>38%</b>                 | <b>7%</b>                                  |
| <b>Capital</b>                         |                   |                   |                   |                            |                   |                   |                   |                            |                                            |
| 71 Capital Outlay                      | 1,145,586         | 1,382,282         | 33,390            | 2%                         | 1,029,246         | 1,001,141         | 32,022            | 3%                         | 4%                                         |
| <b>Total : Capital</b>                 | <b>1,145,586</b>  | <b>1,382,282</b>  | <b>33,390</b>     | <b>2%</b>                  | <b>1,029,246</b>  | <b>1,001,141</b>  | <b>32,022</b>     | <b>3%</b>                  | <b>4%</b>                                  |
| <b>Grand Total : Expense</b>           | <b>63,880,819</b> | <b>66,261,200</b> | <b>28,213,175</b> | <b>43%</b>                 | <b>59,201,148</b> | <b>59,843,629</b> | <b>26,896,654</b> | <b>45%</b>                 | <b>5%</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 2023-24 vs. FY 2022-23  
Upper Level Programs - Fund 12000

| AC<br>Type | Description                         | January 31, 2024 |                  |                  |                                       | January 31, 2023 |                  |                  |                                       | Percent<br>Change<br>CY YTD Actual/<br>PY YTD Actual |
|------------|-------------------------------------|------------------|------------------|------------------|---------------------------------------|------------------|------------------|------------------|---------------------------------------|------------------------------------------------------|
|            |                                     | Orig Budget      | Adj Budget       | YTD Actual       | Percent<br>YTD Actual /<br>Adj Budget | Orig Budget      | Adj Budget       | YTD Actual       | Percent<br>YTD Actual /<br>Adj Budget |                                                      |
|            | <b>Revenue</b>                      |                  |                  |                  |                                       |                  |                  |                  |                                       |                                                      |
| 41         | Student Fees                        | 1,302,969        | 1,302,969        | 1,116,533        | 86%                                   | 1,283,737        | 1,283,737        | 1,013,482        | 79%                                   | 10%                                                  |
| 42         | Other Student Fees                  | 123,689          | 123,689          | 89,737           | 73%                                   | 123,689          | 123,689          | 97,577           | 79%                                   | -8%                                                  |
| 44         | State Support                       | 178,164          | 178,164          | 0                | 0%                                    | 178,164          | 178,164          | 0                | 0%                                    | 0%                                                   |
| 49         | Other Revenue [1]                   | 68,438           | 68,438           | 88,275           | 129%                                  | 3,767            | 48,767           | 51,329           | 105%                                  | 105%                                                 |
|            | <b>Total : Revenue</b>              | <b>1,673,260</b> | <b>1,673,260</b> | <b>1,294,545</b> | <b>77%</b>                            | <b>1,589,357</b> | <b>1,634,357</b> | <b>1,162,388</b> | <b>71%</b>                            | <b>11%</b>                                           |
|            | <b>Grand Total : Revenue</b>        | <b>1,673,260</b> | <b>1,673,260</b> | <b>1,294,545</b> | <b>77%</b>                            | <b>1,589,357</b> | <b>1,634,357</b> | <b>1,162,388</b> | <b>71%</b>                            | <b>11%</b>                                           |
|            | <b>Expense</b>                      |                  |                  |                  |                                       |                  |                  |                  |                                       |                                                      |
|            | <b>Personnel</b>                    |                  |                  |                  |                                       |                  |                  |                  |                                       |                                                      |
| 51         | Salaries-Full Time & Perm Part Time | 800,253          | 800,253          | 401,010          | 50%                                   | 728,407          | 728,407          | 197,047          | 27%                                   | 104%                                                 |
| 52         | Other Personnel Exp P/T (Non-Perm)  | 400,451          | 400,451          | 244,316          | 61%                                   | 367,000          | 367,000          | 269,491          | 73%                                   | -9%                                                  |
| 53         | Personnel Benefits                  | 259,408          | 259,408          | 123,104          | 47%                                   | 275,679          | 275,679          | 56,226           | 20%                                   | 119%                                                 |
|            | <b>Total : Personnel</b>            | <b>1,460,112</b> | <b>1,460,112</b> | <b>768,430</b>   | <b>53%</b>                            | <b>1,371,086</b> | <b>1,371,086</b> | <b>522,764</b>   | <b>38%</b>                            | <b>47%</b>                                           |
|            | <b>Current Expense</b>              |                  |                  |                  |                                       |                  |                  |                  |                                       |                                                      |
| 61         | Services [2]                        | 35,755           | 36,055           | 15,326           | 43%                                   | 25,070           | 23,120           | 8,003            | 35%                                   | 92%                                                  |
| 62         | Materials and Supplies              | 83,777           | 84,977           | 37,341           | 44%                                   | 77,765           | 85,577           | 50,549           | 59%                                   | -26%                                                 |
| 63         | Other Current Charges [3]           | 93,616           | 93,616           | 16,323           | 17%                                   | 115,601          | 115,601          | 30,317           | 26%                                   | -46%                                                 |
|            | <b>Total : Current Expense</b>      | <b>213,148</b>   | <b>214,648</b>   | <b>68,989</b>    | <b>32%</b>                            | <b>218,436</b>   | <b>224,298</b>   | <b>88,869</b>    | <b>40%</b>                            | <b>-22%</b>                                          |
|            | <b>Capital</b>                      |                  |                  |                  |                                       |                  |                  |                  |                                       |                                                      |
| 71         | Capital Outlay                      | 0                | 0                | 0                |                                       | 2,931            | (2,931)          | (2,931)          | 100%                                  | -100%                                                |
|            | <b>Total : Capital</b>              | <b>0</b>         | <b>0</b>         | <b>0</b>         |                                       | <b>2,931</b>     | <b>(2,931)</b>   | <b>(2,931)</b>   | <b>100%</b>                           | <b>-100%</b>                                         |
|            | <b>Grand Total : Expense</b>        | <b>1,673,260</b> | <b>1,674,760</b> | <b>837,420</b>   | <b>50%</b>                            | <b>1,592,453</b> | <b>1,592,453</b> | <b>608,703</b>   | <b>38%</b>                            | <b>38%</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: Tewnty-One (21)  
AMENDMENT NUMBER: Tewnty-One (21)

FISCAL YEAR: 2023-24  
January 2024

FUND NAME: CURRENT UNRESTRICTED

FUND NUMBER: 11000

| CATEGORY                  | PRESENT              |                  |                    | REVISED              |
|---------------------------|----------------------|------------------|--------------------|----------------------|
|                           | BUDGET               | INCREASE         | DECREASE           | BUDGET               |
| Beginning Fund Balance    | \$ 10,406,451        | \$               | \$                 | \$ 10,406,451        |
| REVENUE                   | 60,202,547           |                  |                    | 60,202,547           |
| TOTAL TO BE ACCOUNTED FOR | <u>\$ 70,608,998</u> | <u>\$ 0</u>      | <u>\$ 0</u>        | <u>\$ 70,608,998</u> |
| SALARIES                  | \$ 40,870,502        | \$               |                    | \$ 40,870,502        |
| CURRENT EXPENSE           | 23,648,810           | 9,990 <a>        |                    | 23,658,800           |
| CAPITAL OUTLAY            | 1,366,091            | 9,210 <b>        |                    | 1,375,301            |
| ENDING FUND BALANCE       | 4,723,595            | <c>              | (19,200)           | 4,742,795            |
| TOTAL ACCOUNTED FOR       | <u>\$ 70,608,998</u> | <u>\$ 19,200</u> | <u>\$ (19,200)</u> | <u>\$ 70,647,398</u> |

JUSTIFICATION:

<a> The \$9,990 increase in Current Expense is due to:  
Increase in budget for IT wireless points installation  
Decrease in budget for testing servers for LWR

|    |                |
|----|----------------|
|    | 19,200         |
|    | <u>(9,210)</u> |
| \$ | <u>9,990</u>   |

<c> The \$9,210 increase in Capital Outlay is due to:  
Increase in budget for IT wireless points installation

|    |              |
|----|--------------|
|    | 9,210        |
| \$ | <u>9,210</u> |

<d> The \$19,200 decrease in fund balance is due to:  
Decrease in fund balance for IT related items

|  |                 |
|--|-----------------|
|  | <u>(19,200)</u> |
|  | <u>(19,200)</u> |



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

**RESOLUTION NUMBER: Twenty-Two (22)  
AMENDMENT NUMBER: Twenty-Two (22)**

**FISCAL YEAR: 2023-24  
January 2024**

FUND NAME: COLLEGIATE SCHOOL - BC

FUND NUMBER: 23000

| CATEGORY                  | PRESENT BUDGET | INCREASE  | DECREASE  | REVISED BUDGET |
|---------------------------|----------------|-----------|-----------|----------------|
| Beginning Fund Balance    | \$ 2,381,295   | \$        | \$        | \$ 2,381,295   |
| REVENUE                   | 4,568,791      |           |           | 4,568,791      |
| TOTAL TO BE ACCOUNTED FOR | \$ 6,950,086   | \$ 0      | \$ 0      | \$ 6,950,086   |
| SALARIES                  | \$ 3,317,576   | \$        | \$        | \$ 3,317,576   |
| CURRENT EXPENSE           | 1,491,472      | 4,500 <a> |           | 1,495,972      |
| CAPITAL OUTLAY            | 34,328         |           | 4,500 <b> | 29,828         |
| ENDING FUND BALANCE       | 2,106,710      |           |           | 2,106,710      |
| TOTAL ACCOUNTED FOR       | \$ 6,950,086   | \$ 4,500  | \$ 4,500  | \$ 6,950,086   |

JUSTIFICATION:

<a> The \$4,500 increase in Current Expense is due to:  
Increase in budget for website, photo and field trip costs

\$ 4,500  
\$ 4,500

<b> The \$4,500 decrease in Capital Outlay is due to:  
Decrease in budget for website, photo and field trip costs

\$ (4,500)  
\$ (4,500)

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

RESOLUTION NUMBER: Twenty-Three (23)  
AMENDMENT NUMBER: Twenty-Three (23)

FISCAL YEAR: 2023-24  
January 2024

FUND NAME: GENERAL RESTRICTED

FUND NUMBER: TWO

| CATEGORY                  | PRESENT BUDGET | INCREASE       | DECREASE   | REVISED BUDGET |
|---------------------------|----------------|----------------|------------|----------------|
| Beginning Fund Balance    | \$ 1,608,811   | \$             | \$         | \$ 1,608,811   |
| REVENUE                   | 5,024,025      |                |            | 5,024,025      |
| TOTAL TO BE ACCOUNTED FOR | \$ 6,632,836   | \$ 0           | \$ 0       | \$ 6,632,836   |
| SALARIES                  | \$ 3,255,402   | \$ 426,250 <a> | \$         | \$ 3,681,652   |
| CURRENT EXPENSE           | 3,239,189      | <b>            | 325,679    | 2,913,510      |
| CAPITAL OUTLAY            | 466,497        | 212,409 <c>    |            | 678,906        |
| ENDING FUND BALANCE       | (328,253)      | <d>            | 312,980    | (641,233)      |
| TOTAL ACCOUNTED FOR       | \$ 6,632,835   | \$ 638,659     | \$ 638,659 | \$ 6,632,835   |

JUSTIFICATION:

<a> The \$426,250 increase in Salaries Expense is due to:  
Increase in salaries for Pipeline grant

426,250  
\$ 426,250

<b> The \$325,679 decrease in Current Expense is due to:  
Decrease to budget for Pipeline grant expenses  
Increase to budget for PCOG grant expenses

(638,659)  
312,980  
\$ (325,679)

<c> The \$212,409 increase in Capital Outlay Expense is due to:  
Increase to budget for Pipeline capital outlay expenses

212,409  
\$ 212,409

<d> The \$312,980 decrease in Fund Balance is due to:  
Decrease to fund balance for PCOG grant expenses

(312,980)  
\$ (312,980)

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

RESOLUTION NUMBER: Twenty-Four (24)  
AMENDMENT NUMBER: Twenty-Four (24)

FISCAL YEAR: 2023-24  
January 2024

FUND NAME: UNEXPENDED PLANT FUND

FUND NUMBER: SEVEN

| CATEGORY                  | PRESENT       |             |            | REVISED       |
|---------------------------|---------------|-------------|------------|---------------|
|                           | BUDGET        | INCREASE    | DECREASE   | BUDGET        |
| Beginning Fund Balance    | \$ 13,739,408 | \$          | \$         | \$ 13,739,408 |
| REVENUE                   | 24,417,642    |             |            | 24,417,642    |
| TOTAL TO BE ACCOUNTED FOR | \$ 38,157,050 | \$ 0        | \$ 0       | \$ 38,157,050 |
| SALARIES                  | \$ 0          | \$          | \$         | 0             |
| CURRENT EXPENSE           | 1,714,802     | <a>         | 62,200     | 1,652,602     |
| CAPITAL OUTLAY            | 41,630,272    | <b>         | 312,800    | 41,317,472    |
| ENDING FUND BALANCE       | (5,188,024)   | 375,000 <c> |            | (4,813,024)   |
| TOTAL ACCOUNTED FOR       | \$ 38,157,050 | \$ 0        | \$ 375,000 | \$ 37,782,050 |

JUSTIFICATION:

<a> The \$62,200 decrease in Current Expense is due to:

|                                              |                    |
|----------------------------------------------|--------------------|
| Decrease in budget to close out projects     | (63,000)           |
| Increase in budget for tech refresh supplies | 800                |
|                                              | <u>\$ (62,200)</u> |

<b> The \$312,800 decrease in Capital Outlay is due to:

|                                              |                     |
|----------------------------------------------|---------------------|
| Decrease in budget for close out of projects | (487,000)           |
| Decrease in budget for tech refresh supplies | (800)               |
| Increase in CIF budget expenses              | 100,000             |
| Increase in CO&DS misc. projects             | 75,000              |
|                                              | <u>\$ (312,800)</u> |

<c> The \$375,000 net increase in Ending Fund Balance is due to:

|                                              |                |
|----------------------------------------------|----------------|
| Increase in budget for close out to projects | 375,000        |
|                                              | <u>375,000</u> |

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2023-24 vs. FY 2022-23  
Collegiate School - Bradenton Campus

| AC Type Description                    | January 31, 2024 |                  |                  |                            | January 31, 2023 |                  |                  |            | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |                            |
|----------------------------------------|------------------|------------------|------------------|----------------------------|------------------|------------------|------------------|------------|---------------------------------------------------|----------------------------|
|                                        | Orig Budget      | Adj Budget       | YTD Actual       | YTD Actual /<br>Adj Budget | Percent          | Orig Budget      | Adj Budget       | YTD Actual |                                                   | YTD Actual /<br>Adj Budget |
| <b>Revenue</b>                         |                  |                  |                  |                            |                  |                  |                  |            |                                                   |                            |
| 43 Support From Local Government [1]   | 3,954,102        | 4,627,862        | 2,738,658        | 59%                        | 3,938,551        | 4,216,154        | 2,407,723        | 57%        | 14%                                               |                            |
| 44 State Support [2]                   | 40               | 40               | 151,743          |                            | 40               | 150,040          | 138,351          | 92%        | 10%                                               |                            |
| 45 Federal Support [3]                 | 27,268           | 448,386          | 6,328            | 1%                         | 27,268           | 365,308          | 31,965           | 9%         | -80%                                              |                            |
| 49 Other Revenue [4]                   | 79,430           | 79,430           | 63,224           | 80%                        | 79,430           | 79,430           | 43,656           | 55%        | 45%                                               |                            |
| <b>Total : Revenue</b>                 | <b>4,060,840</b> | <b>5,155,718</b> | <b>2,959,953</b> | <b>57%</b>                 | <b>4,045,289</b> | <b>4,810,932</b> | <b>2,621,695</b> | <b>54%</b> | <b>13%</b>                                        |                            |
| <b>Grand Total : Revenue</b>           | <b>4,060,840</b> | <b>5,155,718</b> | <b>2,959,953</b> | <b>57%</b>                 | <b>4,045,289</b> | <b>4,810,932</b> | <b>2,621,695</b> | <b>54%</b> | <b>13%</b>                                        |                            |
| <b>Expense</b>                         |                  |                  |                  |                            |                  |                  |                  |            |                                                   |                            |
| <b>Personnel</b>                       |                  |                  |                  |                            |                  |                  |                  |            |                                                   |                            |
| 51 Salaries-Full Time & Perm Part Time | 1,834,689        | 2,361,068        | 1,193,911        | 51%                        | 1,834,689        | 2,210,382        | 1,082,221        | 49%        | 11%                                               |                            |
| 52 Other Personnel Exp P/T (Non-Perm)  | 59,520           | 65,520           | 14,709           | 22%                        | 59,520           | 75,520           | 17,266           | 23%        | -15%                                              |                            |
| 53 Personnel Benefits                  | 732,988          | 890,988          | 424,704          | 48%                        | 732,988          | 732,988          | 359,452          | 49%        | 18%                                               |                            |
| <b>Total : Personnel</b>               | <b>2,627,197</b> | <b>3,317,576</b> | <b>1,639,324</b> | <b>49%</b>                 | <b>2,627,197</b> | <b>3,018,890</b> | <b>1,458,940</b> | <b>48%</b> | <b>12%</b>                                        |                            |
| <b>Current Expense</b>                 |                  |                  |                  |                            |                  |                  |                  |            |                                                   |                            |
| 61 Services [5]                        | 1,065,835        | 1,225,825        | 408,637          | 33%                        | 1,082,540        | 1,177,341        | 420,104          | 36%        | -3%                                               |                            |
| 62 Materials and Supplies              | 269,154          | 319,263          | 130,969          | 41%                        | 269,155          | 282,160          | 178,635          | 63%        | -27%                                              |                            |
| 63 Other Current Charges               | 0                | 0                | 0                |                            | 0                | 0                | 0                |            |                                                   |                            |
| <b>Total : Current Expense</b>         | <b>1,334,989</b> | <b>1,545,089</b> | <b>539,606</b>   | <b>35%</b>                 | <b>1,351,695</b> | <b>1,459,501</b> | <b>598,739</b>   | <b>41%</b> | <b>-10%</b>                                       |                            |
| <b>Capital</b>                         |                  |                  |                  |                            |                  |                  |                  |            |                                                   |                            |
| 71 Capital Outlay                      | 538,038          | 960,762          | 427,521          | 44%                        | 274,508          | 608,661          | 149,000          | 24%        |                                                   |                            |
| <b>Total : Capital</b>                 | <b>538,038</b>   | <b>960,762</b>   | <b>427,521</b>   | <b>44%</b>                 | <b>274,508</b>   | <b>608,661</b>   | <b>149,000</b>   | <b>24%</b> |                                                   |                            |
| <b>Grand Total : Expense</b>           | <b>4,500,223</b> | <b>5,823,427</b> | <b>2,606,451</b> | <b>45%</b>                 | <b>4,253,400</b> | <b>5,087,052</b> | <b>2,206,679</b> | <b>43%</b> | <b>18%</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 2023-24 vs. FY 2022-23  
Collegiate School - Venice Campus

| AC<br>Type Description                 | January 31, 2024 |                  |                  |                            |                             | January 31, 2023 |                  |            |                            |                             |  |  |  |
|----------------------------------------|------------------|------------------|------------------|----------------------------|-----------------------------|------------------|------------------|------------|----------------------------|-----------------------------|--|--|--|
|                                        | Orig Budget      | Adj Budget       | YTD Actual       | Percent                    |                             | Orig Budget      | Adj Budget       | YTD Actual | Percent                    |                             |  |  |  |
|                                        |                  |                  |                  | YTD Actual /<br>Adj Budget | YTD Actual /<br>Orig Budget |                  |                  |            | YTD Actual /<br>Adj Budget | YTD Actual /<br>Orig Budget |  |  |  |
| <b>Revenue</b>                         |                  |                  |                  |                            |                             |                  |                  |            |                            |                             |  |  |  |
| 43 Support From Local Government [1]   | 2,364,033        | 2,265,227        | 1,291,301        | 57%                        | 1,661,312                   | 1,495,055        | 884,362          | 59%        | 48%                        |                             |  |  |  |
| 44 State Support [2]                   | 0                | 0                | 46,756           |                            | 0                           | 58,376           | 34,612           | 59%        | 35%                        |                             |  |  |  |
| 45 Federal Support [3]                 | 30,000           | 176,346          | (11,014)         | -6%                        | 15,000                      | 210,558          | 1,801            | 1%         | -712%                      |                             |  |  |  |
| 49 Other Revenue [4]                   | 2,000            | 3,000            | 10,169           | 339%                       | 1,817                       | 9,817            | 7,817            | 80%        | 0%                         |                             |  |  |  |
| 4A Non-Revenue Receipts                | 0                | 0                | 0                |                            | 3,274                       | 169,274          | 0                | 0%         | 44%                        |                             |  |  |  |
| <b>Total : Revenue</b>                 | <b>2,396,033</b> | <b>2,444,573</b> | <b>1,337,213</b> | <b>55%</b>                 | <b>1,681,403</b>            | <b>1,943,080</b> | <b>928,592</b>   | <b>48%</b> | <b>44%</b>                 |                             |  |  |  |
| <b>Grand Total : Revenue</b>           | <b>2,396,033</b> | <b>2,444,573</b> | <b>1,337,213</b> | <b>55%</b>                 | <b>1,681,403</b>            | <b>1,943,080</b> | <b>928,592</b>   | <b>48%</b> | <b>44%</b>                 |                             |  |  |  |
| <b>Expense</b>                         |                  |                  |                  |                            |                             |                  |                  |            |                            |                             |  |  |  |
| <b>Personnel</b>                       |                  |                  |                  |                            |                             |                  |                  |            |                            |                             |  |  |  |
| 51 Salaries-Full Time & Perm Part Time | 1,044,146        | 1,107,477        | 537,391          | 49%                        | 890,246                     | 1,027,392        | 483,685          | 47%        | 11%                        |                             |  |  |  |
| 52 Other Personnel Exp P/T (Non-Perm)  | 17,000           | 25,000           | 11,979           | 48%                        | 25,000                      | 37,960           | 7,531            | 20%        | 59%                        |                             |  |  |  |
| 53 Personnel Benefits                  | 359,599          | 415,046          | 190,662          | 46%                        | 349,599                     | 387,677          | 165,634          | 43%        | 15%                        |                             |  |  |  |
| <b>Total : Personnel</b>               | <b>1,420,745</b> | <b>1,547,523</b> | <b>740,032</b>   | <b>48%</b>                 | <b>1,264,845</b>            | <b>1,453,029</b> | <b>656,849</b>   | <b>45%</b> | <b>13%</b>                 |                             |  |  |  |
| <b>Current Expense</b>                 |                  |                  |                  |                            |                             |                  |                  |            |                            |                             |  |  |  |
| 61 Services [5]                        | 547,840          | 591,160          | 61,958           | 10%                        | 312,664                     | 407,252          | 58,084           | 14%        | 7%                         |                             |  |  |  |
| 62 Materials and Supplies              | 184,687          | 176,452          | 67,160           | 38%                        | 213,138                     | 219,003          | 156,756          | 72%        | -57%                       |                             |  |  |  |
| <b>Total : Current Expense</b>         | <b>732,527</b>   | <b>767,613</b>   | <b>129,118</b>   | <b>17%</b>                 | <b>525,802</b>              | <b>626,255</b>   | <b>214,840</b>   | <b>34%</b> | <b>-40%</b>                |                             |  |  |  |
| <b>Capital</b>                         |                  |                  |                  |                            |                             |                  |                  |            |                            |                             |  |  |  |
| Capital Outlay                         | 5,000            | 42,428           | 28,244           | 67%                        | 516,192                     | 532,317          | 503,937          | 95%        | -94%                       |                             |  |  |  |
| <b>Total : Capital</b>                 | <b>5,000</b>     | <b>42,428</b>    | <b>28,244</b>    | <b>67%</b>                 | <b>516,192</b>              | <b>532,317</b>   | <b>503,937</b>   | <b>95%</b> | <b>-94%</b>                |                             |  |  |  |
| <b>Grand Total : Expense</b>           | <b>2,158,272</b> | <b>2,357,564</b> | <b>897,394</b>   | <b>38%</b>                 | <b>2,306,839</b>            | <b>2,611,601</b> | <b>1,375,626</b> | <b>53%</b> | <b>-35%</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 2024</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                           | 613,532       |                    |  |
| January YTD Revenue                           | 613,532       |                    |  |
| Change for Month of January                   | -             | Pell Grant 2022-23 |  |
| January YTD Revenue                           | 6,354,469     |                    |  |
| January YTD Revenue                           | 6,329,387     |                    |  |
| Change for Month of January                   | 25,082        | Pell Grant 2023-24 |  |
| <b>Total Received - Gifts</b>                 | -             |                    |  |
| <b>Total Received (Returned) - Pell Grant</b> | <b>25,082</b> |                    |  |

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

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

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

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

**SUBJECT:** *Monthly Financial Report – February 2024*

**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 February 29, 2024.

Student Fees revenue for the current year is lower by 1% compared to the same period last year. Other Student Fees revenue increased by 16% over Other Student Fees reported through February of last year. This is mainly due to an increase in continuing workforce education tuition. Support from Local Government increased by 2% over Support from Local Government through February of last year. State Support increased by 27% over State Support through February of last year due to increased appropriations for the current fiscal year.

In the category of Expenses, overall Personnel costs are 10% higher as compared to last February. Services expense increased 15% and Materials and Supplies expense decreased 6% compared to February of last year. Materials and Supplies expense decrease is due to reduction in data software, minor equipment purchases and library books. Other Current Charges decreased 27% compared to the same category through February of last year. This decrease is due to a reduction in fundable fee waivers. Capital Outlay in February was \$237,040 compared to \$35,464 last February.

With this fiscal year 67% complete, personnel costs are at 58% of the amount budgeted for the current year, slightly higher compared to the three-year average of 55% for this time of year. Current expenses represent 37% of the amount budgeted, less than the three-year average of 43% this time of year.

***In summary, with the year 67% complete:***

- Year-To-Date Actual Revenue is 67% of the Adjusted Budget, which is flat compared with the three-year average of 67% for this time of year.
- Year-To-Date Actual Expense is 50% of the Adjusted Budget, slightly lower than the three-year average of 51% for this time of year.
- Revenues are higher and expenses are lower as 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 February 29, 2024, totaled \$1,321,521, compared to the three-year average of \$1,206,422. Student Fees revenue is \$1,127,462 and Other Student Fees revenue is \$90,622, compared to the three-year average of \$1,061,129 and \$93,081, respectively, for this time of year. Other Revenue is \$103,437 compared to the three-year average of \$52,213 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 \$957,880, with Personnel totaling \$886,584 and Current Expense totaling \$71,296, compared to the three-year average of \$773,209, \$689,017, and \$85,168, respectively, for this time of year.

On a percentage basis, Total Revenue is 79% of that budgeted compared to the three-year average of 73% for this time of year. Total Expense is 57% of that budgeted, which is higher than the 47% 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 February 29, 2024, totaled \$3,329,456 compared to the three-year average of \$3,049,523. Support from Local Government is \$3,040,493 compared to the three-year average of \$2,812,160 for this time of year. State Support is \$173,226 compared to the three-year average of \$162,636 for this time of year. Federal Support is \$43,550 compared to the three-year average of \$31,269 for this time of year. This decrease is due to accruing ESSER grants funds back into the previous fiscal year. Other Revenue is \$72,187 compared to the three-year average of \$43,459 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 \$3,123,922, with Personnel totaling \$1,906,820, Current Expense totaling \$780,945 and Capital Outlay expenses totaling \$436,157 during the period. These figures compared to the three-year averages of \$2,641,333, \$1,641,123, \$723,750, and \$276,459, respectively, for this time of year.

On a percentage basis, Total Revenue is 65% of that budgeted, more than the three-year average of 62% for this time of year. Total Expense is 54% of that budgeted, flat with the three-year average of 53% for this time of year.

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

Total Revenue for Collegiate School – Venice Campus consists of Support from Local Government, State Support, Federal Support, and Other Revenue. Total Revenue as of February 29, 2024, totaled \$1,554,234 compared to the three-year average of \$1,098,861. Support from Local Government is \$1,492,599 compared to the three-year average of \$1,029,269 for this time of year. State Support is \$61,306 compared to the three-year average of \$44,134. Federal Support is \$(11,014) compared to the three-year average of \$18,496 for this time of year. This decrease is due to accruing ESSER grants funds back into the previous fiscal year. Other Revenue is \$11,343 compared to the three-year average of \$6,962 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 – Venice Campus consists of Personnel, Current and Capital Outlay expenses. Total Expense is \$1,089,625, with Personnel totaling \$852,023, Current Expense totaling \$141,042 and Capital Outlay expenses totaling \$96,560 during the period. These figures compared to the three-year averages of \$1,170,570, \$707,565, \$201,347, and \$261,659, respectively, for this time of year.

On a percentage basis, Total Revenue is 64% of that budgeted, more than the three-year average of 57% for this time of year. Total Expense is 45% of that budgeted, less than the three-year average of 46% for this time of year.

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2023-24 vs. FY 2022-23  
Lower Level Programs - Fund 11000

| AC Type Description                    | February 29, 2024 |                   |                   |                            | February 28, 2023 |                   |                   |                            | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |
|----------------------------------------|-------------------|-------------------|-------------------|----------------------------|-------------------|-------------------|-------------------|----------------------------|---------------------------------------------------|
|                                        | Orig Budget       | Adj Budget        | YTD Actual        | YTD Actual /<br>Adj Budget | Orig Budget       | Adj Budget        | YTD Actual        | YTD Actual /<br>Adj Budget |                                                   |
| <b>Revenue</b>                         |                   |                   |                   |                            |                   |                   |                   |                            |                                                   |
| 41 Student Fees                        | 13,679,170        | 13,679,170        | 11,828,426        | 86%                        | 13,334,618        | 13,444,618        | 11,967,293        | 89%                        | -1%                                               |
| 42 Other Student Fees                  | 3,678,121         | 3,678,121         | 2,892,380         | 79%                        | 3,039,243         | 3,155,893         | 2,501,331         | 79%                        | 16%                                               |
| 43 Support From Local Government [1]   | 1,343,347         | 1,343,347         | 1,364,381         | 102%                       | 1,789,423         | 1,789,423         | 1,336,021         | 75%                        | 2%                                                |
| 44 State Support                       | 35,999,152        | 35,999,152        | 22,708,395        | 63%                        | 32,334,055        | 32,334,055        | 17,946,841        | 56%                        | 27%                                               |
| 45 Federal Support                     | 26,000            | 3,876,000         | 323,697           | 8%                         | 0                 | 26,000            | 22,121            | 85%                        | 1363%                                             |
| 46 Gifts, Private Grants & Contracts   | 0                 | 0                 | 0                 |                            | 0                 | 510,000           | 510,000           | 100%                       | -100%                                             |
| 47 Sales and Services Department       | 827,665           | 827,665           | 691,841           | 84%                        | 555,362           | 634,880           | 678,707           | 107%                       | 2%                                                |
| 49 Other Revenue [2]                   | 476,544           | 502,544           | 670,637           | 133%                       | 141,817           | 391,817           | 348,284           | 89%                        | 93%                                               |
| 4A Non-Revenue Receipts [3]            | 296,548           | 296,548           | (1)               | 0%                         | 298,548           | 298,548           | (5)               | 0%                         | -80%                                              |
| <b>Total : Revenue</b>                 | <b>56,326,547</b> | <b>60,202,547</b> | <b>40,479,756</b> | <b>67%</b>                 | <b>51,493,066</b> | <b>52,585,234</b> | <b>35,310,593</b> | <b>67%</b>                 | <b>15%</b>                                        |
| <b>Grand Total : Revenue</b>           | <b>56,326,547</b> | <b>60,202,547</b> | <b>40,479,756</b> | <b>67%</b>                 | <b>51,493,066</b> | <b>52,585,234</b> | <b>35,310,593</b> | <b>67%</b>                 | <b>15%</b>                                        |
| <b>Expense</b>                         |                   |                   |                   |                            |                   |                   |                   |                            |                                                   |
| <b>Personnel</b>                       |                   |                   |                   |                            |                   |                   |                   |                            |                                                   |
| 51 Salaries-Full Time & Perm Part Time | 25,165,669        | 26,344,742        | 15,851,337        | 60%                        | 23,727,397        | 25,351,136        | 14,322,546        | 56%                        | 11%                                               |
| 52 Other Personnel Exp P/T (Non-Perm)  | 3,709,408         | 3,709,408         | 1,891,657         | 51%                        | 3,743,109         | 3,748,359         | 2,039,346         | 54%                        | -7%                                               |
| 53 Personnel Benefits                  | 11,991,426        | 10,821,353        | 6,018,896         | 56%                        | 12,357,008        | 11,057,119        | 5,317,179         | 48%                        | 13%                                               |
| <b>Total : Personnel</b>               | <b>40,866,503</b> | <b>40,875,503</b> | <b>23,761,890</b> | <b>58%</b>                 | <b>39,827,514</b> | <b>40,156,615</b> | <b>21,679,071</b> | <b>54%</b>                 | <b>10%</b>                                        |
| <b>Current Expense</b>                 |                   |                   |                   |                            |                   |                   |                   |                            |                                                   |
| 61 Services [4]                        | 11,146,170        | 15,315,746        | 6,376,520         | 42%                        | 10,182,279        | 10,413,520        | 5,547,439         | 53%                        | 15%                                               |
| 62 Materials and Supplies              | 4,114,207         | 4,147,824         | 1,811,000         | 44%                        | 3,689,740         | 3,729,107         | 1,930,486         | 52%                        | -6%                                               |
| 63 Other Current Charges [5]           | 6,608,353         | 4,288,594         | 610,348           | 14%                        | 4,472,369         | 4,543,377         | 831,354           | 18%                        | -27%                                              |
| <b>Total : Current Expense</b>         | <b>21,868,730</b> | <b>23,752,164</b> | <b>8,797,868</b>  | <b>37%</b>                 | <b>18,344,388</b> | <b>18,686,004</b> | <b>8,309,279</b>  | <b>44%</b>                 | <b>6%</b>                                         |
| <b>Capital</b>                         |                   |                   |                   |                            |                   |                   |                   |                            |                                                   |
| 71 Capital Outlay                      | 1,145,586         | 1,383,534         | 237,040           | 17%                        | 1,029,246         | 1,001,141         | 35,464            | 4%                         | 568%                                              |
| <b>Total : Capital</b>                 | <b>1,145,586</b>  | <b>1,383,534</b>  | <b>237,040</b>    | <b>17%</b>                 | <b>1,029,246</b>  | <b>1,001,141</b>  | <b>35,464</b>     | <b>4%</b>                  | <b>568%</b>                                       |
| <b>Grand Total : Expense</b>           | <b>63,880,819</b> | <b>66,011,200</b> | <b>32,796,798</b> | <b>50%</b>                 | <b>59,201,148</b> | <b>59,843,759</b> | <b>31,023,814</b> | <b>52%</b>                 | <b>6%</b>                                         |

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

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2023-24 vs. FY 2022-23  
Upper Level Programs - Fund 12000

| AC<br>Type | Description                         | February 29, 2024 |                  |                  |                                       | February 28, 2023 |                  |                  |                                       |                                                   |
|------------|-------------------------------------|-------------------|------------------|------------------|---------------------------------------|-------------------|------------------|------------------|---------------------------------------|---------------------------------------------------|
|            |                                     | Orig Budget       | Adj Budget       | YTD Actual       | Percent<br>YTD Actual /<br>Adj Budget | Orig Budget       | Adj Budget       | YTD Actual       | Percent<br>YTD Actual /<br>Adj Budget | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |
|            | <b>Revenue</b>                      |                   |                  |                  |                                       |                   |                  |                  |                                       |                                                   |
| 41         | Student Fees                        | 1,302,969         | 1,302,969        | 1,127,462        | 87%                                   | 1,283,737         | 1,283,737        | 1,035,319        | 81%                                   | 9%                                                |
| 42         | Other Student Fees                  | 123,689           | 123,689          | 90,622           | 73%                                   | 123,689           | 123,689          | 92,764           | 75%                                   | -2%                                               |
| 44         | State Support                       | 178,164           | 178,164          | 0                | 0%                                    | 178,164           | 178,164          | 0                | 0%                                    |                                                   |
| 49         | Other Revenue [1]                   | 68,438            | 68,438           | 103,437          | 151%                                  | 3,767             | 48,767           | 61,300           | 126%                                  |                                                   |
|            | <b>Total : Revenue</b>              | <b>1,673,260</b>  | <b>1,673,260</b> | <b>1,321,521</b> | <b>79%</b>                            | <b>1,589,357</b>  | <b>1,634,357</b> | <b>1,189,384</b> | <b>73%</b>                            | <b>11%</b>                                        |
|            | <b>Grand Total : Revenue</b>        | <b>1,673,260</b>  | <b>1,673,260</b> | <b>1,321,521</b> | <b>79%</b>                            | <b>1,589,357</b>  | <b>1,634,357</b> | <b>1,189,384</b> | <b>73%</b>                            | <b>11%</b>                                        |
|            | <b>Expense</b>                      |                   |                  |                  |                                       |                   |                  |                  |                                       |                                                   |
|            | <b>Personnel</b>                    |                   |                  |                  |                                       |                   |                  |                  |                                       |                                                   |
| 51         | Salaries-Full Time & Perm Part Time | 800,253           | 800,253          | 466,358          | 58%                                   | 728,407           | 728,407          | 238,896          | 33%                                   | 95%                                               |
| 52         | Other Personnel Exp P/T (Non-Perm)  | 400,451           | 400,451          | 277,502          | 69%                                   | 367,000           | 367,000          | 306,680          | 84%                                   | -10%                                              |
| 53         | Personnel Benefits                  | 259,408           | 259,408          | 142,724          | 55%                                   | 275,679           | 275,679          | 73,228           | 27%                                   | 95%                                               |
|            | <b>Total : Personnel</b>            | <b>1,460,112</b>  | <b>1,460,112</b> | <b>886,584</b>   | <b>61%</b>                            | <b>1,371,086</b>  | <b>1,371,086</b> | <b>618,804</b>   | <b>45%</b>                            | <b>43%</b>                                        |
|            | <b>Current Expense</b>              |                   |                  |                  |                                       |                   |                  |                  |                                       |                                                   |
| 61         | Services [2]                        | 35,755            | 36,330           | 16,063           | 44%                                   | 25,070            | 24,668           | 15,315           | 62%                                   | 5%                                                |
| 62         | Materials and Supplies              | 83,777            | 84,702           | 38,881           | 46%                                   | 77,765            | 84,029           | 50,644           | 60%                                   | -23%                                              |
| 63         | Other Current Charges [3]           | 93,616            | 93,616           | 16,352           | 17%                                   | 115,601           | 115,601          | 30,317           | 26%                                   | -46%                                              |
|            | <b>Total : Current Expense</b>      | <b>213,148</b>    | <b>214,648</b>   | <b>71,295</b>    | <b>33%</b>                            | <b>218,436</b>    | <b>224,298</b>   | <b>96,277</b>    | <b>43%</b>                            | <b>-26%</b>                                       |
|            | <b>Capital</b>                      |                   |                  |                  |                                       |                   |                  |                  |                                       |                                                   |
| 71         | Capital Outlay                      | 0                 | 0                | 0                |                                       | 2,931             | (2,931)          | (2,931)          | 100%                                  | -100%                                             |
|            | <b>Total : Capital</b>              | <b>0</b>          | <b>0</b>         | <b>0</b>         |                                       | <b>2,931</b>      | <b>(2,931)</b>   | <b>(2,931)</b>   | <b>100%</b>                           | <b>-100%</b>                                      |
|            | <b>Grand Total : Expense</b>        | <b>1,673,260</b>  | <b>1,674,760</b> | <b>957,880</b>   | <b>57%</b>                            | <b>1,592,453</b>  | <b>1,592,453</b> | <b>712,150</b>   | <b>45%</b>                            | <b>35%</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: Tewnty-Five (25)  
AMENDMENT NUMBER: Tewnty-Five (25)**

**FISCAL YEAR: 2023-24  
February 2024**

FUND NAME: CURRENT UNRESTRICTED

FUND NUMBER: 11000

| CATEGORY                  | PRESENT       |              |             | REVISED       |
|---------------------------|---------------|--------------|-------------|---------------|
|                           | BUDGET        | INCREASE     | DECREASE    | BUDGET        |
| Beginning Fund Balance    | \$ 10,406,451 | \$           | \$          | \$ 10,406,451 |
| REVENUE                   | 60,202,547    |              |             | 60,202,547    |
| TOTAL TO BE ACCOUNTED FOR | \$ 70,608,998 | \$ 0         | \$ 0        | \$ 70,608,998 |
| SALARIES                  | \$ 40,870,502 | \$ 5,000 <a> |             | \$ 40,875,502 |
| CURRENT EXPENSE           | 23,658,800    |              | 256,252 <b> | 23,402,548    |
| CAPITAL OUTLAY            | 1,375,301     | 1,252 <c>    |             | 1,376,553     |
| ENDING FUND BALANCE       | 4,742,795     | 250,000 <d>  |             | 4,992,795     |
| TOTAL ACCOUNTED FOR       | \$ 70,647,398 | \$ 256,252   | \$ 256,252  | \$ 70,647,398 |

JUSTIFICATION:

<a> The \$5000 increase in Salaries Expense is due to:  
Increase in budget for SACSCOC Stipend Initiative

5,000  
\$ 5,000

<b> The \$256,252 decrease in Current Expense is due to:  
Decrease in budget for Dell laptop replacement  
Decrease in budget for SACSCOC Stipend Initiative  
Decrease in budget for tech refresh transferred to fund seven

1,252  
5,000  
250,000  
\$ 5,000

<c> The \$1,252 increase in Capital Outlay is due to:  
Increase in budget for Dell laptop replacement

1,252  
\$ 1,252

<d> The \$250,000 increase in fund balance is due to:  
Increase to fund balance for funds transferred for tech refresh

250,000  
250,000

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

RESOLUTION NUMBER: **Twenty-Six (26)**  
AMENDMENT NUMBER: **Twenty-Six (26)**

FISCAL YEAR: **2023-24**  
**February 2024**

FUND NAME: GENERAL RESTRICTED

FUND NUMBER: **TWO**

| CATEGORY                  | PRESENT BUDGET | INCREASE     | DECREASE  | REVISED BUDGET |
|---------------------------|----------------|--------------|-----------|----------------|
| Beginning Fund Balance    | \$ 1,608,811   | \$           | \$        | \$ 1,608,811   |
| REVENUE                   | 5,024,025      | 6,000 <a>    |           | 5,030,025      |
| TOTAL TO BE ACCOUNTED FOR | \$ 6,632,836   | \$ 6,000     | \$ 0      | \$ 6,638,836   |
| SALARIES                  | \$ 3,681,652   | \$ 7,734 <b> |           | 3,689,386      |
| CURRENT EXPENSE           | 2,913,510      | 12,255 <c>   |           | 2,925,765      |
| CAPITAL OUTLAY            | 678,906        | <d>          | 989       | 677,917        |
| ENDING FUND BALANCE       | (641,233)      | <e>          | 19,000    | (660,233)      |
| TOTAL ACCOUNTED FOR       | \$ 6,632,835   | \$ 19,989    | \$ 19,989 | \$ 6,632,835   |

JUSTIFICATION:

<a> The \$6,000 increase in Revenue is due to:  
Increase in budget for college rentals

|                 |
|-----------------|
| 6,000           |
| \$ <u>6,000</u> |

<b> The \$7,734 increase in Salaries Expense is due to:  
Decrease in budget for Annual Student Access Support  
Increase in budget for salaries related to NSF2B grant  
Increase in budget for salaries related to DEO Grant at 26 West

|                 |
|-----------------|
| (1,799)         |
| 6,692           |
| 2,841           |
| \$ <u>7,734</u> |

<c> The \$12,255 increase in Current Expense is due to:  
Increase to budget for current expenses related to NSF2B grant  
Increase to budget for athletic materials and supplies for manatee boosters  
Increase to budget for Annual Student Access Support  
Decrease to budget for DEO grant at 26 West

|                  |
|------------------|
| 6,308            |
| 6,000            |
| 1,799            |
| (1,852)          |
| \$ <u>12,255</u> |

<d> The \$989 decrease in Capital Outlay Expense is due to:  
Decrease in budget for capital expenses for DEO grant at 26 West

|                 |
|-----------------|
| (989)           |
| \$ <u>(989)</u> |

<e> The \$19,000 decrease in Fund Balance is due to:  
Due to increases in expenses related to salaries and current expenses

|                    |
|--------------------|
| (19,000)           |
| \$ <u>(19,000)</u> |

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

**RESOLUTION NUMBER: Twenty-Seven (27)  
AMENDMENT NUMBER: Twenty-Seven (27)**

**FISCAL YEAR: 2023-24  
February 2024**

FUND NAME: UNEXPENDED PLANT FUND

FUND NUMBER: **SEVEN**

| CATEGORY                  | PRESENT       |             |              | REVISED       |
|---------------------------|---------------|-------------|--------------|---------------|
|                           | BUDGET        | INCREASE    | DECREASE     | BUDGET        |
| Beginning Fund Balance    | \$ 13,739,408 | \$          | \$           | \$ 13,739,408 |
| REVENUE                   | 24,417,642    |             |              | 24,417,642    |
| TOTAL TO BE ACCOUNTED FOR | \$ 38,157,050 | \$ 0        | \$ 0         | \$ 38,157,050 |
| SALARIES                  | \$ 0          | \$          | \$           | 0             |
| CURRENT EXPENSE           | 1,652,602     |             |              | 1,652,602     |
| CAPITAL OUTLAY            | 41,317,472    | 250,000 <a> |              | 41,567,472    |
| ENDING FUND BALANCE       | (5,188,024)   | <b>         | (250,000)    | (4,938,024)   |
| TOTAL ACCOUNTED FOR       | \$ 37,782,050 | \$ 250,000  | \$ (250,000) | \$ 38,282,050 |

JUSTIFICATION:

<a> The \$250,000 increase in Capital Outlay is due to:  
Increase in budget for tech refresh transferred from fund 11000

|    |                |
|----|----------------|
|    | 250,000        |
| \$ | <u>250,000</u> |

<b> The \$250,000 net decrease in Ending Fund Balance is due to:  
Decrease to net ending fund balance for tech refresh

|  |                  |
|--|------------------|
|  | (250,000)        |
|  | <u>(250,000)</u> |

State College of Florida  
Two Year Revenue and Expense Comparison Report  
FY 2023-24 vs. FY 2022-23  
Collegiate School - Bradenton Campus

| AC<br>Type Description                 | February 29, 2024 |                  |                  |                            | February 28, 2023 |                  |                  |            | Percent Change<br>CY YTD Actual/<br>PY YTD Actual |                            |
|----------------------------------------|-------------------|------------------|------------------|----------------------------|-------------------|------------------|------------------|------------|---------------------------------------------------|----------------------------|
|                                        | Orig Budget       | Adj Budget       | YTD Actual       | YTD Actual /<br>Adj Budget | Percent           | Orig Budget      | Adj Budget       | YTD Actual |                                                   | YTD Actual /<br>Adj Budget |
| <b>Revenue</b>                         |                   |                  |                  |                            |                   |                  |                  |            |                                                   |                            |
| 43 Support From Local Government [1]   | 3,954,102         | 4,627,862        | 3,040,493        | 66%                        | 3,938,551         | 4,216,154        | 2,845,703        | 67%        | 7%                                                |                            |
| 44 State Support [2]                   | 40                | 40               | 173,226          |                            | 40                | 150,040          | 157,797          | 105%       | 10%                                               |                            |
| 45 Federal Support [3]                 | 27,268            | 448,386          | 43,550           | 10%                        | 27,268            | 365,308          | 31,965           | 9%         | 36%                                               |                            |
| 49 Other Revenue [4]                   | 79,430            | 79,430           | 72,187           | 91%                        | 79,430            | 79,430           | 58,172           | 73%        | 24%                                               |                            |
| <b>Total : Revenue</b>                 | <b>4,060,840</b>  | <b>5,155,718</b> | <b>3,329,457</b> | <b>65%</b>                 | <b>4,045,289</b>  | <b>4,810,932</b> | <b>3,093,637</b> | <b>64%</b> | <b>8%</b>                                         |                            |
| <b>Grand Total : Revenue</b>           | <b>4,060,840</b>  | <b>5,155,718</b> | <b>3,329,457</b> | <b>65%</b>                 | <b>4,045,289</b>  | <b>4,810,932</b> | <b>3,093,637</b> | <b>64%</b> | <b>8%</b>                                         |                            |
| <b>Expense</b>                         |                   |                  |                  |                            |                   |                  |                  |            |                                                   |                            |
| <b>Personnel</b>                       |                   |                  |                  |                            |                   |                  |                  |            |                                                   |                            |
| 51 Salaries-Full Time & Perm Part Time | 1,834,689         | 2,361,068        | 1,398,410        | 59%                        | 1,834,689         | 2,210,382        | 1,335,574        | 60%        | 5%                                                |                            |
| 52 Other Personnel Exp P/T (Non-Perm)  | 59,520            | 65,520           | 18,067           | 28%                        | 59,520            | 75,520           | 27,313           | 36%        | -34%                                              |                            |
| 53 Personnel Benefits                  | 732,988           | 890,988          | 492,343          | 55%                        | 732,988           | 732,988          | 422,103          | 58%        | 17%                                               |                            |
| <b>Total : Personnel</b>               | <b>2,627,197</b>  | <b>3,317,576</b> | <b>1,906,820</b> | <b>57%</b>                 | <b>2,627,197</b>  | <b>3,018,890</b> | <b>1,784,989</b> | <b>59%</b> | <b>7%</b>                                         |                            |
| <b>Current Expense</b>                 |                   |                  |                  |                            |                   |                  |                  |            |                                                   |                            |
| 61 Services [5]                        | 1,065,835         | 1,225,825        | 600,147          | 49%                        | 1,082,540         | 1,177,341        | 476,112          | 40%        | 26%                                               |                            |
| 62 Materials and Supplies              | 269,154           | 319,263          | 180,798          | 57%                        | 269,155           | 282,160          | 226,988          | 80%        | -20%                                              |                            |
| 63 Other Current Charges               | 0                 | 0                | 0                |                            | 0                 | 0                | 0                |            |                                                   |                            |
| <b>Total : Current Expense</b>         | <b>1,334,989</b>  | <b>1,545,089</b> | <b>780,945</b>   | <b>51%</b>                 | <b>1,351,695</b>  | <b>1,459,501</b> | <b>703,100</b>   | <b>48%</b> | <b>11%</b>                                        |                            |
| <b>Capital</b>                         |                   |                  |                  |                            |                   |                  |                  |            |                                                   |                            |
| 71 Capital Outlay                      | 538,038           | 960,762          | 436,157          | 45%                        | 274,508           | 608,661          | 150,218          | 25%        |                                                   |                            |
| <b>Total : Capital</b>                 | <b>538,038</b>    | <b>960,762</b>   | <b>436,157</b>   | <b>45%</b>                 | <b>274,508</b>    | <b>608,661</b>   | <b>150,218</b>   | <b>25%</b> |                                                   |                            |
| <b>Grand Total : Expense</b>           | <b>4,500,223</b>  | <b>5,823,427</b> | <b>3,123,922</b> | <b>54%</b>                 | <b>4,253,400</b>  | <b>5,087,052</b> | <b>2,638,308</b> | <b>52%</b> | <b>18%</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 2023-24 vs. FY 2022-23  
Collegiate School - Venice Campus

| AC<br>Type Description                 | February 29, 2024 |                  |                  |                            |                             |                  | February 28, 2023 |                  |                            |                             |                  |                            |                             |
|----------------------------------------|-------------------|------------------|------------------|----------------------------|-----------------------------|------------------|-------------------|------------------|----------------------------|-----------------------------|------------------|----------------------------|-----------------------------|
|                                        | Percent           |                  |                  | Percent                    |                             |                  | Percent           |                  |                            | Percent                     |                  |                            |                             |
|                                        | Orig Budget       | Adj Budget       | YTD Actual       | YTD Actual /<br>Adj Budget | YTD Actual /<br>Orig Budget | YTD Actual       | Adj Budget        | YTD Actual       | YTD Actual /<br>Adj Budget | YTD Actual /<br>Orig Budget | YTD Actual       | YTD Actual /<br>Adj Budget | YTD Actual /<br>Orig Budget |
| <b>Revenue</b>                         |                   |                  |                  |                            |                             |                  |                   |                  |                            |                             |                  |                            |                             |
| 43 Support From Local Government [1]   | 2,364,033         | 2,265,227        | 1,492,599        | 66%                        | 66%                         | 1,661,312        | 1,495,055         | 1,009,483        | 68%                        | 68%                         | 1,009,483        | 68%                        | 48%                         |
| 44 State Support [2]                   | 0                 | 0                | 61,306           |                            |                             | 0                | 58,376            | 42,622           | 73%                        | 73%                         | 42,622           | 73%                        | 44%                         |
| 45 Federal Support [3]                 | 30,000            | 176,346          | (11,014)         | -6%                        | -6%                         | 15,000           | 210,558           | 1,801            | 1%                         | 1%                          | 1,801            | 1%                         | -712%                       |
| 49 Other Revenue [4]                   | 2,000             | 3,000            | 11,343           | 378%                       | 378%                        | 1,817            | 9,817             | 8,742            | 89%                        | 89%                         | 8,742            | 89%                        | 0%                          |
| 4A Non-Revenue Receipts                | 0                 | 0                | 0                |                            |                             | 3,274            | 169,274           | 0                | 0%                         | 0%                          | 0                | 0%                         | 46%                         |
| <b>Total : Revenue</b>                 | <b>2,396,033</b>  | <b>2,444,573</b> | <b>1,554,234</b> | <b>64%</b>                 | <b>64%</b>                  | <b>1,681,403</b> | <b>1,943,080</b>  | <b>1,062,648</b> | <b>55%</b>                 | <b>55%</b>                  | <b>1,062,648</b> | <b>55%</b>                 | <b>46%</b>                  |
| <b>Grand Total : Revenue</b>           | <b>2,396,033</b>  | <b>2,444,573</b> | <b>1,554,234</b> | <b>64%</b>                 | <b>64%</b>                  | <b>1,681,403</b> | <b>1,943,080</b>  | <b>1,062,648</b> | <b>55%</b>                 | <b>55%</b>                  | <b>1,062,648</b> | <b>55%</b>                 | <b>46%</b>                  |
| <b>Expense</b>                         |                   |                  |                  |                            |                             |                  |                   |                  |                            |                             |                  |                            |                             |
| <b>Personnel</b>                       |                   |                  |                  |                            |                             |                  |                   |                  |                            |                             |                  |                            |                             |
| 51 Salaries-Full Time & Perm Part Time | 1,044,146         | 1,107,477        | 619,087          | 56%                        | 56%                         | 890,246          | 1,027,392         | 583,532          | 57%                        | 57%                         | 583,532          | 57%                        | 6%                          |
| 52 Other Personnel Exp P/T (Non-Perm)  | 17,000            | 25,000           | 13,986           | 56%                        | 56%                         | 25,000           | 37,960            | 9,353            | 25%                        | 25%                         | 9,353            | 25%                        | 50%                         |
| 53 Personnel Benefits                  | 359,599           | 415,046          | 218,950          | 53%                        | 53%                         | 349,599          | 387,677           | 194,166          | 50%                        | 50%                         | 194,166          | 50%                        | 13%                         |
| <b>Total : Personnel</b>               | <b>1,420,745</b>  | <b>1,547,523</b> | <b>852,023</b>   | <b>55%</b>                 | <b>55%</b>                  | <b>1,264,845</b> | <b>1,453,029</b>  | <b>787,052</b>   | <b>54%</b>                 | <b>54%</b>                  | <b>787,052</b>   | <b>54%</b>                 | <b>8%</b>                   |
| <b>Current Expense</b>                 |                   |                  |                  |                            |                             |                  |                   |                  |                            |                             |                  |                            |                             |
| 61 Services [5]                        | 547,840           | 591,160          | 73,081           | 12%                        | 12%                         | 312,664          | 407,252           | 90,095           | 22%                        | 22%                         | 90,095           | 22%                        | -19%                        |
| 62 Materials and Supplies              | 184,687           | 176,452          | 67,961           | 39%                        | 39%                         | 213,138          | 219,003           | 167,984          | 77%                        | 77%                         | 167,984          | 77%                        | -60%                        |
| <b>Total : Current Expense</b>         | <b>732,527</b>    | <b>767,613</b>   | <b>141,042</b>   | <b>18%</b>                 | <b>18%</b>                  | <b>525,802</b>   | <b>626,255</b>    | <b>258,079</b>   | <b>41%</b>                 | <b>41%</b>                  | <b>258,079</b>   | <b>41%</b>                 | <b>-45%</b>                 |
| <b>Capital</b>                         |                   |                  |                  |                            |                             |                  |                   |                  |                            |                             |                  |                            |                             |
| Capital Outlay                         | 5,000             | 117,428          | 96,560           | 82%                        | 82%                         | 516,192          | 532,317           | 503,937          | 95%                        | 95%                         | 503,937          | 95%                        | -81%                        |
| <b>Total : Capital</b>                 | <b>5,000</b>      | <b>117,428</b>   | <b>96,560</b>    | <b>82%</b>                 | <b>82%</b>                  | <b>516,192</b>   | <b>532,317</b>    | <b>503,937</b>   | <b>95%</b>                 | <b>95%</b>                  | <b>503,937</b>   | <b>95%</b>                 | <b>-81%</b>                 |
| <b>Grand Total : Expense</b>           | <b>2,158,272</b>  | <b>2,432,564</b> | <b>1,089,625</b> | <b>45%</b>                 | <b>45%</b>                  | <b>2,306,839</b> | <b>2,611,601</b>  | <b>1,549,067</b> | <b>59%</b>                 | <b>59%</b>                  | <b>1,549,067</b> | <b>59%</b>                 | <b>-30%</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>February 2024</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         |                  |                    |
| February YTD Revenue                          | 608,323          |                    |
| January YTD Revenue                           | 613,532          |                    |
| Change for Month of February                  | (5,209)          | Pell Grant 2022-23 |
| February YTD Revenue                          | 10,900,005       |                    |
| January YTD Revenue                           | 6,329,387        |                    |
| Change for Month of February                  | 4,570,618        | Pell Grant 2023-24 |
| <b>Total Received - Gifts</b>                 | -                |                    |
| <b>Total Received (Returned) - Pell Grant</b> | <b>4,565,409</b> |                    |

## PROPERTY DISPOSAL

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



Proposed by Xavier Montgomery  
 Name  
Manager, Business Operations  
 Title

Date 4/1/24

| Description               | Asset #  | Purchase Price | Purchase Date | Reason for disposal | Method of disposal |
|---------------------------|----------|----------------|---------------|---------------------|--------------------|
| iPad                      | 031270   | \$ 399.00      | 05/28/2014    | Obsolete            | eScrap             |
| Surface Pro 6             | 034161   | \$ 1,425.08    | 01/15/2019    | Obsolete            | eScrap             |
| Optiplex 5050 Computer    | 033493   | \$ 1,079.69    | 02/23/2018    | Obsolete            | eScrap             |
| Optiplex 5040 MT Computer | 032897   | \$ 898.28      | 04/06/2017    | Obsolete            | eScrap             |
| Optiplex 5040 MT Computer | 032898   | \$ 898.28      | 04/06/2017    | Obsolete            | eScrap             |
| Optiplex 5050 Computer    | 033786   | \$ 850.00      | 05/31/2018    | Obsolete            | eScrap             |
| Optiplex 5050 Computer    | 033581   | \$ 725.00      | 03/29/2018    | Obsolete            | eScrap             |
| OptiPlex 3040 Tower       | 032641   | \$ 582.93      | 11/10/2016    | Obsolete            | eScrap             |
| Latitude 5400             | 00035069 | \$ 1,020.00    | 01/03/2020    | Obsolete            | eScrap             |
| Latitude 5400             | 00035156 | \$ 1,150.00    | 03/16/2020    | Obsolete            | eScrap             |
| Latitude 5400             | 00035157 | \$ 1,150.00    | 03/16/2020    | Obsolete            | eScrap             |
| OptiPlex 5070 Tower       | 00035160 | \$ 975.00      | 03/12/2020    | Obsolete            | eScrap             |
| OptiPlex 5070 Tower       | 00035163 | \$ 975.00      | 03/12/2020    | Obsolete            | eScrap             |
| Latitude 3400             | 00035234 | \$ 1,137.07    | 06/05/2020    | Obsolete            | eScrap             |
| Latitude 3400             | 00035235 | \$ 1,137.07    | 06/05/2020    | Obsolete            | eScrap             |
| Latitude 5400             | 00035274 | \$ 1,200.00    | 06/17/2020    | Obsolete            | eScrap             |
| Latitude 5400             | 00035281 | \$ 1,200.00    | 06/17/2020    | Obsolete            | eScrap             |
| Latitude 5400             | 00035297 | \$ 1,200.00    | 06/17/2020    | Obsolete            | eScrap             |
| Latitude 7290             | 00037895 | \$ -           | 10/13/2022    | Obsolete            | eScrap             |
| Lectern                   | 024259   | \$ 2,039.80    | 04/23/2003    | Room Refresh        | eScrap             |
| Lectern                   | 024261   | \$ 1,951.84    | 04/23/2003    | Room Refresh        | eScrap             |
| Lectern                   | 024262   | \$ 2,039.80    | 04/23/2003    | Room Refresh        | eScrap             |
| Lectern                   | 024264   | \$ 1,893.88    | 04/23/2003    | Room Refresh        | eScrap             |
| Lectern                   | 024267   | \$ 13,830.00   | 04/23/2003    | Room Refresh        | eScrap             |
| SMART Board 580 72"       | 024397   | \$ 1,604.00    | 10/10/2002    | Room Refresh        | eScrap             |
| SMART Board 580 72"       | 024399   | \$ 1,604.00    | 10/10/2002    | Room Refresh        | eScrap             |
| SMART Board 580 72"       | 024541   | \$ 1,505.00    | 02/07/2003    | Room Refresh        | eScrap             |
| Extron Switcher           | 024587   | \$ 1,379.00    | 01/31/2003    | Room Refresh        | eScrap             |
| Lectern                   | 024591   | \$ 1,350.00    | 01/31/2003    | Room Refresh        | eScrap             |
| Acess System Controller   | 024595   | \$ 2,350.00    | 01/31/2003    | Room Refresh        | eScrap             |
| AMX Touch Panel           | 024597   | \$ 1,900.00    | 01/31/2003    | Room Refresh        | eScrap             |
| Lectern                   | 024599   | \$ 1,350.00    | 01/31/2003    | Room Refresh        | eScrap             |
| Elmo Video Presenter      | 024606   | \$ 2,290.00    | 01/31/2003    | Room Refresh        | eScrap             |
| SMART Board 580 72"       | 024622   | \$ 1,498.00    | 03/20/2003    | Room Refresh        | eScrap             |
| Elmo Document Camera      | 025110   | \$ 2,455.00    | 01/16/2004    | Room Refresh        | eScrap             |

## PROPERTY DISPOSAL

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

|                           |        |              |            |              |        |
|---------------------------|--------|--------------|------------|--------------|--------|
| Hitachi Projector         | 025126 | \$ 3,161.36  | 11/08/2003 | Room Refresh | eScrap |
| Extron Medialink Switcher | 025138 | \$ 1,061.12  | 11/08/2003 | Room Refresh | eScrap |
| Elmo Visual Presenter     | 025287 | \$ 1,389.00  | 03/22/2004 | Room Refresh | eScrap |
| Elmo Document Camera      | 025289 | \$ 1,389.00  | 03/22/2004 | Room Refresh | eScrap |
| Lectern                   | 025290 | \$ 1,927.25  | 03/22/2004 | Room Refresh | eScrap |
| Lectern                   | 025728 | \$ 1,797.59  | 02/28/2005 | Room Refresh | eScrap |
| Elmo Document Camera      | 025733 | \$ 3,331.80  | 11/30/2004 | Room Refresh | eScrap |
| Extron Medialink Switcher | 025873 | \$ 1,091.46  | 05/01/2005 | Room Refresh | eScrap |
| Lectern                   | 026003 | \$ 1,797.59  | 08/15/2005 | Room Refresh | eScrap |
| Lectern                   | 026007 | \$ 1,797.59  | 08/15/2005 | Room Refresh | eScrap |
| Elmo Document Camera      | 026021 | \$ 2,548.78  | 08/15/2005 | Room Refresh | eScrap |
| Elmo Document Camera      | 026025 | \$ 2,548.78  | 08/15/2005 | Room Refresh | eScrap |
| Lectern                   | 026387 | \$ 1,996.15  | 03/15/2006 | Room Refresh | eScrap |
| Dell Tape Autoloader      | 026396 | \$ 9,331.94  | 03/10/2006 | Obsolete     | eScrap |
| Hitachi Projector         | 026465 | \$ 1,645.12  | 05/03/2006 | Room Refresh | eScrap |
| Hitachi Projector         | 026466 | \$ 1,645.12  | 05/03/2006 | Room Refresh | eScrap |
| Lectern                   | 026708 | \$ 3,521.87  | 02/08/2007 | Room Refresh | eScrap |
| Hitachi Projector         | 026742 | \$ 1,388.89  | 03/23/2007 | Room Refresh | eScrap |
| Smartboard 5800           | 026743 | \$ 1,399.00  | 03/23/2007 | Room Refresh | eScrap |
| Elmo Visual Presenter     | 026958 | \$ 1,726.00  | 09/25/2007 | Room Refresh | eScrap |
| Hitachi Projector         | 027094 | \$ 3,749.44  | 10/16/2007 | Room Refresh | eScrap |
| 77" Smart Board           | 027141 | \$ 1,534.35  | 12/03/2007 | Room Refresh | eScrap |
| 77" Smart Board           | 027142 | \$ 1,534.35  | 12/03/2007 | Room Refresh | eScrap |
| Elmo Document Camera      | 027602 | \$ 1,342.75  | 03/10/2009 | Room Refresh | eScrap |
| Dell PowerEdge Server     | 028374 | \$ 8,733.76  | 04/22/2010 | Obsolete     | eScrap |
| Dell PowerEdge Server     | 028500 | \$ 5,664.00  | 06/08/2010 | Obsolete     | eScrap |
| Hitachi Projector         | 029088 | \$ 1,586.00  | 09/27/2010 | Room Refresh | eScrap |
| Samsung Digital Presenter | 029110 | \$ 2,410.00  | 09/27/2010 | Room Refresh | eScrap |
| Lectern                   | 029112 | \$ 2,665.00  | 09/27/2010 | Room Refresh | eScrap |
| Smart Sympodium           | 029784 | \$ 2,852.92  | 12/03/2010 | Room Refresh | eScrap |
| Crestron Processor        | 029785 | \$ 1,626.97  | 12/03/2010 | Room Refresh | eScrap |
| Crestron Touch Panel      | 029787 | \$ 1,602.90  | 12/03/2010 | Room Refresh | eScrap |
| OpScan (OMR) Scanner      | 029807 | \$ 14,773.00 | 04/14/2011 | Obsolete     | eScrap |
| Extron Medialink Switcher | 029884 | \$ 1,038.20  | 10/24/2011 | Room Refresh | eScrap |
| Biamp Audio Processor     | 029973 | \$ 4,965.00  | 11/04/2011 | Room Refresh | eScrap |
| Fixed Matrix Switcher     | 030421 | \$ 1,696.50  | 08/04/2011 | Room Refresh | eScrap |
| Crestron Processor        | 030422 | \$ 1,907.50  | 08/04/2011 | Room Refresh | eScrap |
| Crestron Touch Panel      | 030423 | \$ 1,824.00  | 08/04/2011 | Room Refresh | eScrap |
| OptiPlex 790              | 030431 | \$ 796.25    | 07/25/2012 | Room Refresh | eScrap |
| Interactive Pen Display   | 030581 | \$ 4,040.47  | 07/27/2012 | Room Refresh | eScrap |
| iMac                      | 031217 | \$ 1,399.00  | 05/16/2014 | Obsolete     | eScrap |
| iMac                      | 031222 | \$ 1,399.00  | 05/16/2014 | Obsolete     | eScrap |
| Latitude E5540            | 031531 | \$ 1,146.30  | 10/28/2014 | Obsolete     | eScrap |
| MacBook Pro               | 031685 | \$ 1,899.00  | 02/17/2015 | Obsolete     | eScrap |
| iPad Air 2                | 031995 | \$ 550.99    | 09/01/2015 | Obsolete     | eScrap |

## PROPERTY DISPOSAL

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

|                     |        |             |            |              |        |
|---------------------|--------|-------------|------------|--------------|--------|
| iPad Air            | 032227 | \$ 440.00   | 01/13/2016 | Obsolete     | eScrap |
| OptiPlex 5040       | 032415 | \$ 788.04   | 06/28/2016 | Obsolete     | eScrap |
| Latitude E5570      | 032466 | \$ 1,068.19 | 08/08/2016 | Obsolete     | eScrap |
| OptiPlex 3020       | 032564 | \$ 794.11   | 09/30/2016 | Obsolete     | eScrap |
| Optiplex 5040       | 032879 | \$ 902.11   | 03/27/2017 | Obsolete     | eScrap |
| iPad Air 2          | 032965 | \$ 464.98   | 06/12/2017 | Obsolete     | eScrap |
| OptiPlex 5050       | 033036 | \$ 1,209.19 | 06/22/2017 | Obsolete     | eScrap |
| OptiPlex 3040       | 033136 | \$ 658.98   | 07/14/2017 | Obsolete     | eScrap |
| Latitude 3470       | 033170 | \$ 666.99   | 07/14/2017 | Obsolete     | eScrap |
| iMac                | 033300 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033301 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033302 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033304 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033305 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033307 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033308 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033310 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033313 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033314 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033315 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| iMac                | 033317 | \$ 1,049.00 | 11/06/2017 | Obsolete     | eScrap |
| MacBook Pro         | 033322 | \$ 1,249.00 | 11/06/2017 | Obsolete     | eScrap |
| Campfire Big Lounge | 033347 | \$ 1,209.50 | 10/03/2017 | Room Refresh | eScrap |
| OptiPlex 5050       | 033385 | \$ 875.04   | 01/02/2018 | Obsolete     | eScrap |
| iMac                | 033446 | \$ 1,429.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033447 | \$ 1,429.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033448 | \$ 1,429.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033449 | \$ 1,429.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033450 | \$ 1,429.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033451 | \$ 1,429.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033452 | \$ 1,429.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033456 | \$ 1,879.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033457 | \$ 1,879.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033458 | \$ 1,879.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033459 | \$ 1,879.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033460 | \$ 1,879.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033461 | \$ 1,879.00 | 02/02/2018 | Obsolete     | eScrap |
| iMac                | 033462 | \$ 1,879.00 | 02/02/2018 | Obsolete     | eScrap |
| iPad Pro            | 033473 | \$ 1,259.00 | 02/09/2018 | Obsolete     | eScrap |
| OptiPlex 5050       | 033500 | \$ 998.87   | 04/04/2018 | Obsolete     | eScrap |
| OptiPlex 5050       | 033588 | \$ 725.00   | 03/29/2018 | Obsolete     | eScrap |
| OptiPlex 5050       | 033605 | \$ 725.00   | 03/29/2018 | Obsolete     | eScrap |
| OptiPlex 5050       | 033607 | \$ 725.00   | 03/29/2018 | Obsolete     | eScrap |
| OptiPlex 5050       | 033611 | \$ 725.00   | 03/29/2018 | Obsolete     | eScrap |
| OptiPlex 5050       | 033622 | \$ 725.00   | 03/29/2018 | Obsolete     | eScrap |

## PROPERTY DISPOSAL

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

|                   |        |             |            |              |        |
|-------------------|--------|-------------|------------|--------------|--------|
| OptiPlex 5050     | 033625 | \$ 725.00   | 03/29/2018 | Obsolete     | eScrap |
| OptiPlex 5050     | 033629 | \$ 725.00   | 03/29/2018 | Obsolete     | eScrap |
| OptiPlex 5050     | 033668 | \$ 725.00   | 03/29/2018 | Obsolete     | eScrap |
| OptiPlex 5050     | 033678 | \$ 725.00   | 03/29/2018 | Obsolete     | eScrap |
| OptiPlex 5050     | 033714 | \$ 850.00   | 05/04/2018 | Obsolete     | eScrap |
| OptiPlex 5050     | 033716 | \$ 850.00   | 05/04/2018 | Obsolete     | eScrap |
| OptiPlex 5050     | 033725 | \$ 850.00   | 05/04/2018 | Obsolete     | eScrap |
| OptiPlex 5050     | 033735 | \$ 850.00   | 05/04/2018 | Obsolete     | eScrap |
| OptiPlex 5050     | 033738 | \$ 850.00   | 05/04/2018 | Obsolete     | eScrap |
| Latitude 3490     | 033816 | \$ 1,083.64 | 06/07/2018 | Obsolete     | eScrap |
| Hitachi Projector | 033857 | \$ 2,129.00 | 04/17/2013 | Room Refresh | eScrap |
| OptiPlex 3060     | 034022 | \$ 550.00   | 09/27/2018 | Obsolete     | eScrap |
| MacBook Pro       | 034119 | \$ 2,599.00 | 10/22/2018 | Obsolete     | eScrap |
| MacBook Pro       | 034297 | \$ 2,249.00 | 05/21/2019 | Obsolete     | eScrap |
| Latitude 5490     | 034300 | \$ 1,120.00 | 05/22/2019 | Obsolete     | eScrap |
| MacBook Air       | 034421 | \$ 1,349.00 | 06/06/2019 | Obsolete     | eScrap |
| MacBook Air       | 034422 | \$ 1,349.00 | 06/06/2019 | Obsolete     | eScrap |
| MacBook Pro       | 034437 | \$ 1,249.00 | 06/18/2019 | Obsolete     | eScrap |
| OptiPlex 3060     | 034439 | \$ 674.69   | 06/18/2019 | Obsolete     | eScrap |

*Fate Montgomery* \_\_\_\_\_ 04/09/24  
 Proposer \_\_\_\_\_ Date

*Rebecca Fuda* \_\_\_\_\_ 04/09/24  
 Business Services Administrator \_\_\_\_\_ Date

*Julie Jakway* \_\_\_\_\_ 04/09/24  
Julie Jakway (Apr 9, 2024 11:29 EDT)  
 Signature of Vice President, Finance & Administrative Services \_\_\_\_\_ Date



# ANNUAL FINANCIAL REPORT 2022-23

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2023

**BOARD OF TRUSTEES**

ROD THOMSON, CHAIR

MICHAEL FULLER, VICE CHAIR

JAYMIE CARTER

TAYLOR TOLLERTON COLLINS

DOMINIC DIMAIO

MARK GOODSON

RYAN MOORE

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 ANNUAL FINANCIAL REPORT  
 YEAR ENDED JUNE 30, 2023

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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, 2023, 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, 2023, and June 30, 2022.

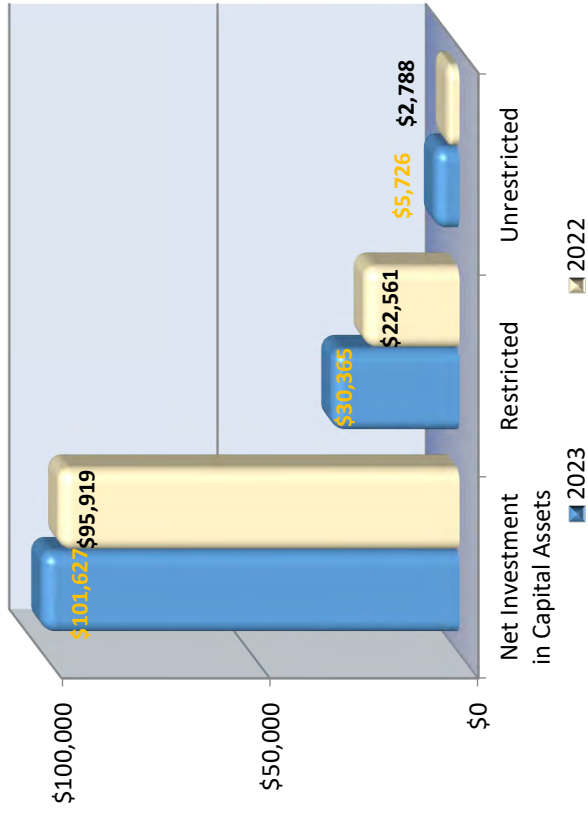
### **FINANCIAL HIGHLIGHTS**

The College's assets and deferred outflows of resources totaled \$181.2 million at June 30, 2023. This balance reflects a \$19.3 million, or 11.9 percent, increase as compared to the 2021-22 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. Similarly, liabilities and deferred inflows of resources increased by \$2.9 million, or 7.1 percent, totaling \$43.4 million at June 30, 2023, resulting mainly from an increase in accounts payable and the College's proportionate share of the State of Florida pension obligation, offset in part, by a decrease in deferred inflow of resources related to pension. As a result, the College's net position increased by \$16.4 million, resulting in a year-end balance of \$137.7 million.

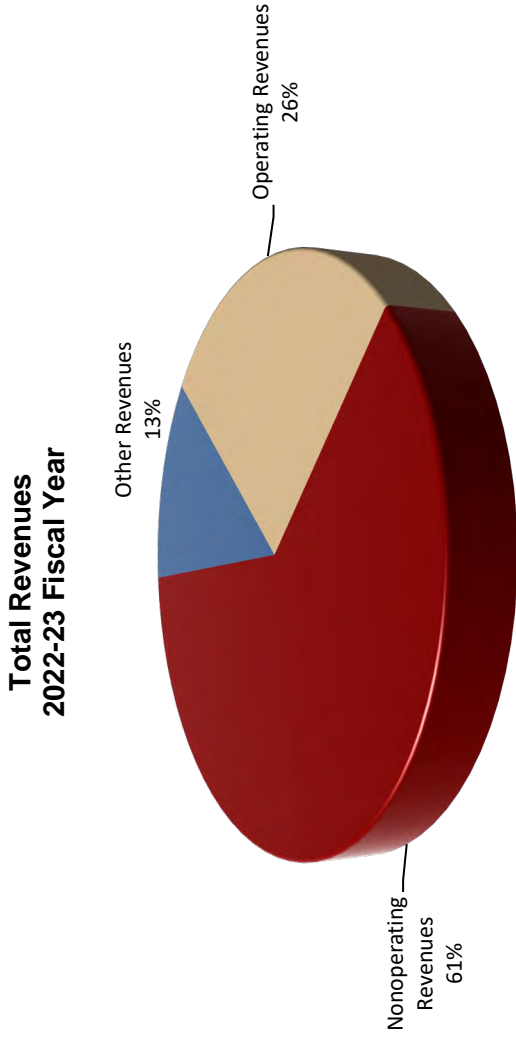
The College's operating revenues totaled \$27.1 million for the 2022-23 fiscal year, representing a 32.7 percent increase compared to the 2021-22 fiscal year due mainly to an increase in State and local grants and contracts. Operating expenses totaled \$87.1 million for the 2022-23 fiscal year, representing a increase of 9.2 percent as compared to the 2021-22 fiscal year due mainly to an increase in personnel services.

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, 2023, and June 30, 2022, is shown in the following graph:

**Net Position  
(In Thousands)**



The following chart provides a graphical presentation of College revenues by category for the 2022-23 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:

|                                                                         | 2023              | 2022              |
|-------------------------------------------------------------------------|-------------------|-------------------|
| <b>Condensed Statement of Net Position at June 30</b><br>(In Thousands) |                   |                   |
| <b>Assets</b>                                                           |                   |                   |
| Current Assets                                                          | \$ 54,919         | \$ 38,291         |
| Capital Assets, Net                                                     | 101,684           | 96,044            |
| Other Noncurrent Assets                                                 | 14,705            | 18,142            |
| <b>Total Assets</b>                                                     | <b>171,308</b>    | <b>152,477</b>    |
| <b>Deferred Outflows of Resources</b>                                   |                   |                   |
|                                                                         | 9,850             | 9,348             |
| <b>Liabilities</b>                                                      |                   |                   |
| Current Liabilities                                                     | 9,208             | 7,297             |
| Noncurrent Liabilities                                                  | 31,001            | 17,894            |
| <b>Total Liabilities</b>                                                | <b>40,209</b>     | <b>25,191</b>     |
| <b>Deferred Inflows of Resources</b>                                    |                   |                   |
|                                                                         | 3,231             | 15,366            |
| <b>Net Position</b>                                                     |                   |                   |
| Net Investment in Capital Assets                                        | 101,627           | 95,919            |
| Restricted                                                              | 30,365            | 22,561            |
| Unrestricted                                                            | 5,726             | 2,788             |
| <b>Total Net Position</b>                                               | <b>\$ 137,718</b> | <b>\$ 121,268</b> |

The increase of \$18.8 million in the College's total assets is primarily due to increased cash and cash equivalent holdings and amounts due from other governmental agencies. The \$15 million increase in the College's total liabilities is primarily due to an increase in the College's proportionate share of the State of Florida net pension obligation. The \$12.1 million decrease in deferred inflows of resources is primarily due to a decrease of deferred inflows of resources related to pensions. These changes along with others cause an increase of \$16.5 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 2022-23 and 2021-22 fiscal years:

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

|                                                     | <b>2022-23</b> | <b>2021-22</b> |
|-----------------------------------------------------|----------------|----------------|
| Operating Revenues                                  | \$ 27,086      | \$ 20,415      |
| Less, Operating Expenses                            | 87,147         | 79,773         |
| <b>Operating Loss</b>                               | (60,061)       | (59,358)       |
| Net Nonoperating Revenues                           | 63,499         | 61,508         |
| <b>Income (Loss) Before Other Revenues</b>          | 3,438          | 2,150          |
| Other Revenues                                      | 13,012         | 2,328          |
| <b>Net Increase In Net Position</b>                 | 16,450         | 4,478          |
| Net Position, Beginning of Year                     | 121,268        | 116,479        |
| Adjustment to Beginning Net Position (1)            | -              | 311            |
| <b>Net Position, Beginning of Year, as Restated</b> | 121,268        | 116,790        |
| <b>Net Position, End of Year</b>                    | \$ 137,718     | \$ 121,268     |

(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**

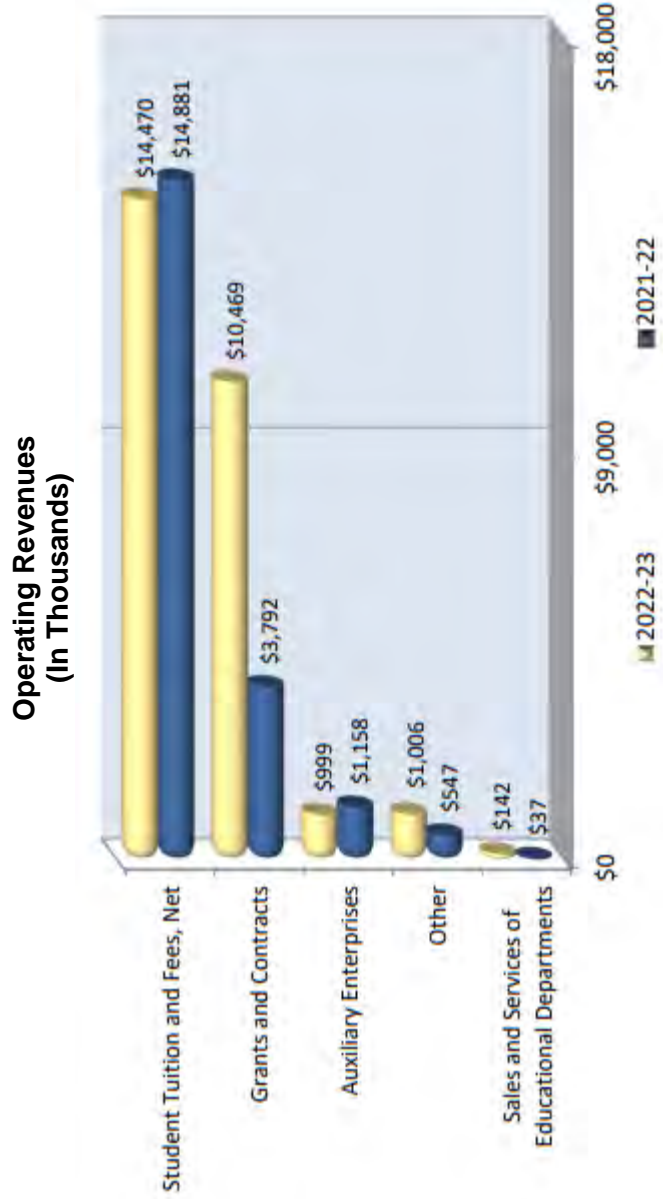
GASB Statement No. 35 categorizes revenues as either operating or nonoperating. Operating revenues generally result from exchange transactions where each of the parties to the transaction either gives or receives something of equal or similar value.

The following summarizes the operating revenues by source that were used to fund operating activities for the 2022-23 and 2021-22 fiscal years:

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

|                                               | <u>2022-23</u>   | <u>2021-22</u>   |
|-----------------------------------------------|------------------|------------------|
| Student Tuition and Fees, Net                 | \$ 14,470        | \$ 14,881        |
| Grants and Contracts                          | 10,469           | 3,792            |
| Sales and Services of Educational Departments | 142              | 37               |
| Auxiliary Enterprises                         | 999              | 1,158            |
| Other                                         | 1,006            | 547              |
| <b>Total Operating Revenues</b>               | <b>\$ 27,086</b> | <b>\$ 20,415</b> |

The following chart presents the College's operating revenues for the 2022-23 and 2021-22 fiscal years:



The \$6.7 million increase in operating revenue for the 2022-23 fiscal year, is mainly due to an increase in grants and contracts.

**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.

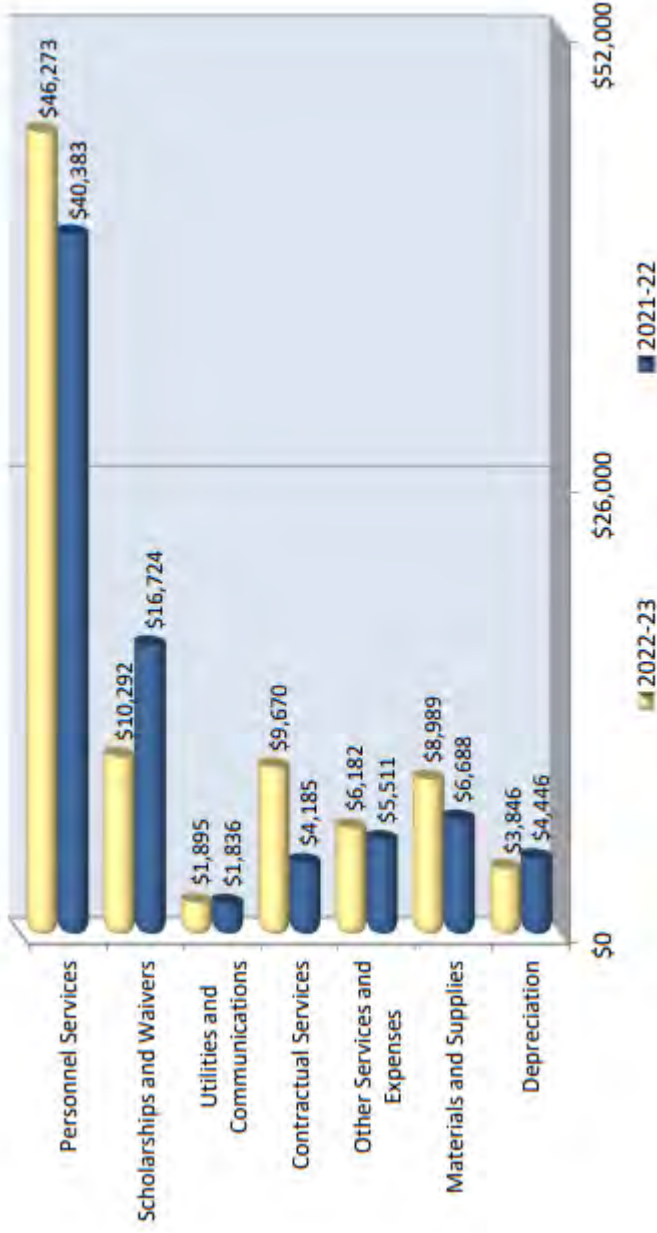
The following summarizes operating expenses by natural classification for the 2022-23 and 2021-22 fiscal years:

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

|                                 | <b>2022-23</b>   | <b>2021-22</b>   |
|---------------------------------|------------------|------------------|
| Personnel Services              | \$ 46,273        | \$ 40,383        |
| Scholarships and Waivers        | 10,292           | 16,724           |
| Utilities and Communications    | 1,895            | 1,836            |
| Contractual Services            | 9,670            | 4,185            |
| Other Services and Expenses     | 6,182            | 5,511            |
| Materials and Supplies          | 8,989            | 6,688            |
| Depreciation                    | 3,846            | 4,446            |
| <b>Total Operating Expenses</b> | <b>\$ 87,147</b> | <b>\$ 79,773</b> |

The following chart presents the College's operating expenses for the 2022-23 and 2021-22 fiscal years:

### Operating Expenses (In Thousands)



For the 2022-23 fiscal year, College operating expenses increased \$7.4 million over the 2021-22 fiscal year mainly due to increases of \$5.9 million and \$5.5 million in personnel and contractual services, respectively offset, in part, by a decrease of \$6.4 million in scholarship and waivers mainly caused by the end of Higher Education Emergency Relief Fund (HEERF) funding for student scholarships.

### **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 2022-23 and 2021-22 fiscal years:



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

|                                         | 2022-23          | 2021-22          |
|-----------------------------------------|------------------|------------------|
| State Noncapital Appropriations         | \$ 32,293        | \$ 26,625        |
| Federal and State Student Financial Aid | 4,324            | 20,778           |
| Gifts and Grants                        | 25,137           | 13,934           |
| Investment Income                       | 1,747            | 168              |
| Other Nonoperating Revenues             | -                | 8                |
| Interest on Capital Asset-Related Debt  | (2)              | (5)              |
| <b>Net Nonoperating Revenues</b>        | <b>\$ 63,499</b> | <b>\$ 61,508</b> |

For the 2022-23 fiscal year, nonoperating revenues increased by \$2 million, primarily due to an increase of \$5.7 million in State noncapital appropriations, an increase of \$1.2 million in Gifts and Grants, and an increase of \$1.6 million in investment income, offset in part, by a decrease of \$16.5 million in Federal and State Student Financial Aid.

**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 2022-23 and 2021-22 fiscal years:

|                                            | 2022-23          | 2021-22         |
|--------------------------------------------|------------------|-----------------|
| State Capital Appropriations               | \$ 599           | \$ 530          |
| Capital Grants, Contracts, Gifts, and Fees | \$ 13,834        | \$ 1,798        |
| Other Expenses                             | (1,421)          | -               |
| <b>Total</b>                               | <b>\$ 13,012</b> | <b>\$ 2,328</b> |

For the 2022-23 fiscal year, other revenues increased by \$10.7 million mainly from State Capital Grant allocations to the College for upgrades, renovation, and deferred maintenance of the College facilities.

**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 2022-23 and 2021-22 fiscal years:

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

|                                                             | <u>2022-23</u>          | <u>2021-22</u>          |
|-------------------------------------------------------------|-------------------------|-------------------------|
| Cash Provided (Used) by:                                    |                         |                         |
| Operating Activities                                        | \$(54,020)              | \$(54,991)              |
| Noncapital Financing Activities                             | 60,376                  | 61,405                  |
| Capital and Related Financing Activities                    | (5,675)                 | (1,072)                 |
| Investing Activities                                        | <u>1,746</u>            | <u>164</u>              |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b> | <b>2,427</b>            | <b>5,506</b>            |
| Cash and Cash Equivalents, Beginning of Year                | <u>49,895</u>           | <u>44,389</u>           |
| <b>Cash and Cash Equivalents, End of Year</b>               | <b><u>\$ 52,322</u></b> | <b><u>\$ 49,895</u></b> |

Major sources of funds came from State Noncapital appropriations (\$32.3 million), non-capital gifts and grants (\$25.1 million), net student tuition and fees (\$14.6 million), and operating grants and contracts (\$12.1 million). Major uses of funds were for payments to employees and for employee benefits (\$46.4 million), disbursements to suppliers (\$24 million) and students for scholarships (\$10.3 million).

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

- The \$1 million decrease in cash used by operating activities in primarily the result of the following:
  - \$7.1 million increase in grants and contracts,
  - \$6.4 million decrease in payments for scholarships,
  - \$7.6 million increase in payments to suppliers.

- \$3.8 million increase in payments to employees and for employee benefits
- \$0.3 decrease in net tuition and fees received from students, and
- \$0.8 million decrease in other receipts.
- The \$1 million decrease in cash provided by noncapital financing activities is primarily the result of a \$16.3 million decrease in Federal and State student financial aid, and an increase of \$1.4 million in other disbursements, offset in part by a \$11.2 million increase in gifts and grants, and a \$5.7 million increase in State noncapital appropriations.
- The \$4.6 million increase in cash used by capital and related financing activities is primarily the result of a \$5.2 million increase in purchases of capital assets, offset in part by increases of \$0.4 million and \$0.2 million in State capital appropriations, and capital grants and gifts, respectively.

**CAPITAL ASSETS AND CAPITAL EXPENSES AND COMMITMENTS**

**Capital Assets**

At June 30, 2023, the College had \$186.3 million in capital assets, less accumulated depreciation of \$84.6 million, for net capital assets of \$101.7 million. Depreciation charges for the current fiscal year totaled \$3.9 million. The following table summarizes the College's capital assets, net of accumulated depreciation, at June 30:

|                                     | 2023              | 2022             |
|-------------------------------------|-------------------|------------------|
| Land                                | \$ 4,831          | \$ 4,831         |
| Artwork/Artifacts                   | 40                | 40               |
| Construction in Progress            | 5,895             | 2,358            |
| Buildings                           | 87,493            | 84,982           |
| Other Structures and Improvements   | 1,007             | 1,559            |
| Furniture, Machinery, and Equipment | 2,368             | 2,159            |
| Lease Assets                        | 50                | 115              |
| <b>Capital Assets, Net</b>          | <b>\$ 101,684</b> | <b>\$ 96,044</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, 2023, were incurred on the following projects: State College of Florida (SCF) Collegiate School Venice Campus Science and Technology Building, and Campuswide Restroom Upgrade. The College's construction commitments at June 30, 2023, are as follows:

|                          | <u>Amount</u><br><u>(In Thousands)</u> |
|--------------------------|----------------------------------------|
| Total Committed          | \$ 9,515                               |
| Completed to Date        | 5,895                                  |
| <b>Balance Committed</b> | <b>\$ 3,620</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's economic condition is closely tied to that of the State of Florida. Other than State appropriations, the College received most of its other operating funds from student tuition and fees. The 2023-24 fiscal year budget was based upon flat enrollment levels from the prior fiscal year, as the negative economic impacts of the COVID-19 pandemic continue, as well as competition with employers for potential students, affects enrollment levels. The College has adequate reserves coupled with proper budgeting to cover any economic issues in the 2023-24 fiscal year. HEERF funding ended during the 2022-23 fiscal year, and the College will not be receiving any Federal or State funding related to the COVID-19 pandemic.

**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, 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, 2023**

|                                             |                    |                   |
|---------------------------------------------|--------------------|-------------------|
| <b>ASSETS</b>                               |                    |                   |
| Current Assets:                             |                    |                   |
| Cash and Cash Equivalents                   | \$ 28,487,981      | \$ 1,169,515      |
| Restricted Cash and Cash Equivalents        | 9,837,523          | -                 |
| Accounts Receivable, Net                    | 2,068,954          | 19,100            |
| Lease Receivable, Net                       | 51,067             | -                 |
| Due from Other Governmental Agencies        | 12,949,203         | -                 |
| Due from Component Unit                     | 219,539            | -                 |
| Inventories                                 | 13,471             | -                 |
| Prepaid Expenses                            | 1,287,404          | -                 |
| Deposits                                    | 3,903              | -                 |
| <b>Total Current Assets</b>                 | <b>54,919,045</b>  | <b>1,188,615</b>  |
| Noncurrent Assets:                          |                    |                   |
| Restricted Cash and Cash Equivalents        | 13,996,507         | -                 |
| Investments                                 | -                  | 67,954,519        |
| Lease Receivable                            | 708,192            | -                 |
| Prepaid Expenses                            | -                  | 44,195            |
| Depreciable Capital Assets, Net             | 90,919,201         | -                 |
| Nondepreciable Capital Assets               | 10,765,115         | -                 |
| Other Assets                                | -                  | 1,955,910         |
| <b>Total Noncurrent Assets</b>              | <b>116,389,015</b> | <b>69,954,624</b> |
| <b>TOTAL ASSETS</b>                         | <b>171,308,060</b> | <b>71,143,239</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>       |                    |                   |
| Other Postemployment Benefits               | 668,974            | -                 |
| Pensions                                    | 9,180,940          | -                 |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b> | <b>9,849,914</b>   | <b>-</b>          |
| <b>LIABILITIES</b>                          |                    |                   |
| Current Liabilities:                        |                    |                   |
| Accounts Payable                            | 5,425,784          | 67,547            |
| Accrued Interest Payable                    | 395                | -                 |
| Salary and Payroll Taxes Payable            | 2,572,614          | -                 |
| Retainage Payable                           | 252,377            | -                 |
| Due to Other Governmental Agencies          | 54,044             | -                 |
| Due to College                              | -                  | 1,146,566         |
| Unearned Revenue                            | 294,897            | 42,350            |
| Deposit Held for Others                     | 400,423            | -                 |
| Long-Term Liabilities - Current Portion:    |                    |                   |
| Leases Payable                              | 27,780             | -                 |
| Special Termination Benefits Payable        | 71,254             | -                 |
| Compensated Absences Payable                | 47,783             | -                 |
| Other Postemployment Benefits Payable       | 60,348             | -                 |
| <b>Total Current Liabilities</b>            | <b>9,207,699</b>   | <b>1,256,463</b>  |

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**A Component Unit of the State of Florida**  
**Statement of Net Position (Continued)**  
**June 30, 2023**

|                                            | College               | Component Unit       |
|--------------------------------------------|-----------------------|----------------------|
| <b>LIABILITIES (Continued)</b>             |                       |                      |
| Noncurrent Liabilities:                    |                       |                      |
| Leases Payable                             | 28,730                | -                    |
| Special Termination Benefits Payable       | 117,521               | -                    |
| Compensated Absences Payable               | 3,384,325             | -                    |
| Other Postemployment Benefits Payable      | 1,661,378             | -                    |
| Net Pension Liability                      | 25,808,823            | -                    |
| <b>Total Noncurrent Liabilities</b>        | <b>31,000,777</b>     | <b>-</b>             |
| <b>TOTAL LIABILITIES</b>                   | <b>40,208,476</b>     | <b>1,256,463</b>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                       |                      |
| Other Postemployment Benefits              | 574,913               | -                    |
| Pensions                                   | 2,209,160             | -                    |
| Lease Agreements                           | 447,081               | -                    |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b> | <b>3,231,154</b>      | <b>-</b>             |
| <b>NET POSITION</b>                        |                       |                      |
| Net Investment in Capital Assets           | 101,627,411           | -                    |
| Restricted:                                |                       |                      |
| Nonexpendable:                             |                       |                      |
| Endowment                                  | -                     | 11,961,780           |
| Expendable:                                |                       |                      |
| Grants and Loans                           | 4,576,250             | -                    |
| Scholarships                               | -                     | 47,416,259           |
| Capital Projects                           | 25,788,785            | -                    |
| Unrestricted                               | 5,725,898             | 10,508,737           |
| <b>TOTAL NET POSITION</b>                  | <b>\$ 137,718,344</b> | <b>\$ 69,886,776</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, 2023**

|                                                                        | College               | Component<br>Unit    |
|------------------------------------------------------------------------|-----------------------|----------------------|
| <b>REVENUES</b>                                                        |                       |                      |
| Operating Revenues:                                                    |                       |                      |
| Student Tuition and Fees, Net of Scholarship Allowances of \$6,972,856 | \$ 14,470,306         | \$ -                 |
| Federal Grants and Contracts                                           | 2,220,912             | -                    |
| State and Local Grants and Contracts                                   | 6,994,004             | -                    |
| Nongovernmental Grants and Contracts                                   | 1,254,098             | 983,540              |
| Sales and Services of Educational Departments                          | 142,281               | -                    |
| Auxiliary Enterprises                                                  | 998,776               | -                    |
| Other Operating Revenues                                               | 1,006,308             | 328,178              |
| <b>Total Operating Revenues</b>                                        | <b>27,086,685</b>     | <b>1,311,718</b>     |
| <b>EXPENSES</b>                                                        |                       |                      |
| Operating Expenses:                                                    |                       |                      |
| Personnel Services                                                     | 46,273,340            | 784,191              |
| Scholarships and Waivers                                               | 10,292,521            | 1,891,928            |
| Utilities and Communications                                           | 1,894,581             | -                    |
| Contractual Services                                                   | 9,670,066             | -                    |
| Other Services and Expenses                                            | 6,181,772             | 2,181,601            |
| Materials and Supplies                                                 | 8,988,679             | 61,551               |
| Depreciation                                                           | 3,846,258             | -                    |
| <b>Total Operating Expenses</b>                                        | <b>87,147,217</b>     | <b>4,919,271</b>     |
| <b>Operating Loss</b>                                                  | <b>(60,060,532)</b>   | <b>(3,607,553)</b>   |
| <b>NONOPERATING REVENUES (EXPENSES)</b>                                |                       |                      |
| State Noncapital Appropriations                                        | 32,292,723            | -                    |
| Federal and State Student Financial Aid                                | 4,324,106             | -                    |
| Gifts and Grants                                                       | 25,137,479            | 2,742,380            |
| Private Gifts for Endowment Purposes                                   | -                     | 7,272,310            |
| Investment Income (Loss)                                               | 1,746,702             | (16,900,519)         |
| Interest on Capital Asset-Related Debt                                 | (2,460)               | -                    |
| <b>Total Nonoperating Revenues (Expenses)</b>                          | <b>63,498,550</b>     | <b>(6,885,829)</b>   |
| <b>Income Before Other Revenues</b>                                    | <b>3,438,018</b>      | <b>(10,493,382)</b>  |
| State Capital Appropriations                                           | 598,848               | -                    |
| Capital Grants, Contracts, Gifts, and Fees                             | 13,833,935            | -                    |
| Other Expenses                                                         | (1,420,499)           | -                    |
| <b>Total Other Revenues</b>                                            | <b>13,012,284</b>     | <b>-</b>             |
| <b>Increase (Decrease) in Net Position</b>                             | <b>16,450,302</b>     | <b>(10,493,382)</b>  |
| Net Position, Beginning of Year                                        | 121,268,042           | 80,380,158           |
| <b>Net Position, End of Year</b>                                       | <b>\$ 137,718,344</b> | <b>\$ 69,886,776</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, 2023**

|                                                                  | <b>College</b>       |
|------------------------------------------------------------------|----------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                      |                      |
| Student Tuition and Fees, Net                                    | \$ 14,639,803        |
| Grants and Contracts                                             | 12,131,469           |
| Payments to Suppliers                                            | (24,031,069)         |
| Payments for Utilities and Communications                        | (1,894,581)          |
| Payments to Employees                                            | (34,761,833)         |
| Payments for Employee Benefits                                   | (11,619,618)         |
| Payments for Scholarships                                        | (10,292,521)         |
| Auxiliary Enterprises                                            | 1,352,468            |
| Sales and Services of Educational Departments                    | 142,281              |
| Other Receipts                                                   | 313,140              |
|                                                                  | <u>(54,020,461)</u>  |
| <b>Net Cash Used by Operating Activities</b>                     |                      |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>           |                      |
| State Noncapital Appropriations                                  | 32,292,723           |
| Federal and State Student Financial Aid                          | 4,362,579            |
| Federal Direct Loan Program Receipts                             | 5,063,328            |
| Federal Direct Loan Program Disbursements                        | (5,059,880)          |
| Gifts and Grants                                                 | 25,137,734           |
| Other Nonoperating Disbursements                                 | (1,420,499)          |
|                                                                  | <u>60,375,985</u>    |
| <b>Net Cash Provided by Noncapital Financing Activities</b>      |                      |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>  |                      |
| State Capital Appropriations                                     | 598,848              |
| Capital Grants and Gifts                                         | 1,928,769            |
| Purchases of Capital Assets                                      | (8,050,462)          |
| Principal Paid on Capital Debt and Leases                        | (149,262)            |
| Interest Paid on Capital Debt and Leases                         | (2,460)              |
|                                                                  | <u>(5,674,567)</u>   |
| <b>Net Cash Used by Capital and Related Financing Activities</b> |                      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                      |                      |
| Investment Income                                                | 1,746,253            |
|                                                                  | <u>1,746,253</u>     |
| <b>Net Cash Provided by Investing Activities</b>                 |                      |
| <b>Net Increase in Cash and Cash Equivalents</b>                 | 2,427,210            |
| Cash and Cash Equivalents, Beginning of Year                     | 49,894,801           |
| <b>Cash and Cash Equivalents, End of Year</b>                    | <u>\$ 52,322,011</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, 2023**

|                                                                                      | <b>College</b>         |
|--------------------------------------------------------------------------------------|------------------------|
| <b>RECONCILIATION OF OPERATING LOSS<br/>TO NET CASH USED BY OPERATING ACTIVITIES</b> |                        |
| Operating Loss                                                                       | \$ (60,060,532)        |
| Adjustments to Reconcile Operating Loss<br>to Net Cash Used by Operating Activities: |                        |
| Depreciation Expense                                                                 | 3,846,258              |
| Receivables, Net                                                                     | 44,227                 |
| Due from Other Governmental Agencies                                                 | 950,141                |
| Due from Component Unit                                                              | 70,908                 |
| Due to Other Governmental Agencies                                                   | 53,945                 |
| Prepaid Expenses                                                                     | (56,604)               |
| Accounts Payable                                                                     | 1,558,487              |
| Salaries and Payroll Taxes Payable                                                   | (342,336)              |
| Unearned Revenue                                                                     | 171,965                |
| Deposits Held for Others                                                             | (736,033)              |
| Special Termination Benefits Payable                                                 | (38,903)               |
| Compensated Absences Payable                                                         | 196,383                |
| Other Postemployment Benefits Payable                                                | (199,519)              |
| Net Pension Liability                                                                | 13,119,430             |
| Deferred Inflows of Resources Related to Leases                                      | (2,467)                |
| Deferred Inflows of Resources Related to Other Postemployment Benefits               | 52,371                 |
| Deferred Outflows of Resources Related to Other Postemployment Benefits              | 212,047                |
| Deferred Outflows of Resources Related to Pensions                                   | (554,152)              |
| Deferred Inflows of Resources Related to Pensions                                    | (12,306,077)           |
|                                                                                      | <b>\$ (54,020,461)</b> |

**NET CASH USED BY OPERATING ACTIVITIES**

**SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL FINANCING ACTIVITIES**

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 consist 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, 2023, the College reported as cash equivalents \$42,541,412 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 AAA by Standard & Poor's and had a weighted-average days to maturity (WAM) of 37 days as of June 30, 2023. 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, 2023, 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 non-cancellable 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.

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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 non-cancellable 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 | \$ (920,031)               |
| Auxiliary Funds              | <u>6,645,929</u>           |
| <b>Total</b>                 | <b>\$ <u>5,725,898</u></b> |

### 3. 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, 2022, investments held by the Foundation are reported at fair value as follows:

| Investments by fair value level                                        | 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) |
| United States Treasury Securities                                      | \$ 725,096           | \$ 725,096                                                     | \$ -                                          | \$ -                                      |
| Obligations of United States Government Agencies and Instrumentalities | 1,351,407            | 1,351,407                                                      | -                                             | -                                         |
| Bonds and Notes                                                        | 467,682              | 467,682                                                        | -                                             | -                                         |
| Stocks and Other Equity Securities                                     | 3,447,774            | 3,447,774                                                      | -                                             | -                                         |
| Alternative Investments                                                | 20,136,117           | -                                                              | -                                             | 20,136,117                                |
| Mutual Funds                                                           | -                    | -                                                              | -                                             | -                                         |
| Domestic Equities                                                      | 11,294,693           | 11,294,693                                                     | -                                             | -                                         |
| International Equities                                                 | 18,187,905           | 18,187,905                                                     | -                                             | -                                         |
| Bonds                                                                  | 12,343,845           | 12,343,845                                                     | -                                             | -                                         |
| <b>Total investments by fair value level</b>                           | <b>\$ 67,954,519</b> | <b>\$ 47,818,402</b>                                           | <b>\$ -</b>                                   | <b>\$ 20,136,117</b>                      |

### 4. 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.

### 5. Leases Receivable

Lease receivable represents 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 length is 30 years. Future minimum receipts discounted to present value based on the College's incremental borrowing rate as of June 30, 2023, are as follows:

| <u>Fiscal Year Ending June 30</u> | <u>Total</u>      | <u>Principal</u>  | <u>Interest</u>   |
|-----------------------------------|-------------------|-------------------|-------------------|
| 2024                              | \$ 74,180         | \$ 51,322         | \$ 22,858         |
| 2025                              | 76,776            | 55,507            | 21,268            |
| 2026                              | 79,464            | 59,915            | 19,549            |
| 2027                              | 84,320            | 66,651            | 17,669            |
| 2028                              | 87,681            | 72,086            | 15,595            |
| 2029-2023                         | 334,723           | 289,055           | 45,669            |
| 2033-2037                         | 173,406           | 164,978           | 8,428             |
| <b>Total Minimum Receipts</b>     | <b>\$ 910,550</b> | <b>\$ 759,514</b> | <b>\$ 151,036</b> |

## 6. Due From Other Governmental Agencies

The amount due from other governmental agencies consists of \$253,313 funds for SCF Collegiate School Bradenton and Venice Elementary and Secondary School Emergency Relief II grant and work-study funds, and \$12,214,804 from capital grants, contracts, gifts and fees, allocations due from the State for upgrades, renovations, and deferred maintenance to College facilities.

## 7. Due From Component Unit

The \$219,539 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, 2023. The College's component unit financial statements are reported for the fiscal year ended September 30, 2022. 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.



## 8. Capital Assets

Capital assets activity for the fiscal year ended June 30, 2023, is shown in the following table:

|                                              |                      |                     |                |                       |
|----------------------------------------------|----------------------|---------------------|----------------|-----------------------|
| Depreciable Capital Assets:                  |                      |                     |                |                       |
| Buildings                                    | \$ 134,228,113       | \$ 5,516,193        | \$ -           | \$ 139,744,306        |
| Other Structures and Improvements            | 24,105,663           | -                   | -              | \$ 24,105,663         |
| Furniture, Machinery, and Equipment          | 11,139,609           | 433,015             | 358,642        | \$ 11,213,982         |
| Lease Assets                                 | 563,805              | -                   | -              | \$ 563,805            |
| <b>Total Depreciable Capital Assets</b>      | <b>170,037,190</b>   | <b>5,949,208</b>    | <b>358,642</b> | <b>\$ 175,627,756</b> |
| Less, Accumulated Depreciation:              |                      |                     |                |                       |
| Buildings                                    | 49,245,362           | 3,004,773           | -              | 52,250,135            |
| Other Structures and Improvements            | 22,546,907           | 552,152             | -              | 23,099,059            |
| Furniture, Machinery, and Equipment          | 8,979,942            | 224,275             | 358,642        | 8,845,575             |
| Lease Assets                                 | 448,728              | 65,058              | -              | 513,786               |
| <b>Total Accumulated Depreciation</b>        | <b>81,220,939</b>    | <b>3,846,258</b>    | <b>358,642</b> | <b>84,708,555</b>     |
| <b>Total Depreciable Capital Assets, Net</b> | <b>\$ 88,816,251</b> | <b>\$ 2,102,950</b> | <b>\$ -</b>    | <b>\$ 90,919,201</b>  |

## 9. Unearned Revenue

Unearned revenue at June 30, 2023, includes student tuition and fees received prior to fiscal year end related to subsequent accounting periods.

As of June 30, 2023, the College reported the following amounts as unearned revenue:

| <u>Description</u>            | <u>Amount</u>     |
|-------------------------------|-------------------|
| Student Tuition and Fees      | \$ 294,897        |
| <b>Total Unearned Revenue</b> | <b>\$ 294,897</b> |

## 10. Long-Term Liabilities

Long-term liabilities activity for the fiscal year ended June 30, 2023, 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                        | \$ 125,731               | \$ -                 | \$ 69,221            | \$ 56,510             | \$ 27,780              |
| Special Termination Benefits Payable  | 227,678                  | 76,385               | 115,288              | 188,775               | 71,254                 |
| Compensated Absences Payable          | 3,235,726                | 2,082,569            | 1,886,187            | 3,432,108             | 47,783                 |
| Other Postemployment Benefits Payable | 1,921,245                | 160,381              | 359,900              | 1,721,726             | 60,348                 |
| Net Pension Liability                 | 12,689,393               | 23,553,471           | 10,434,041           | 25,808,823            | -                      |
| <b>Total Long-Term Liabilities</b>    | <b>\$ 18,199,773</b>     | <b>\$ 25,872,806</b> | <b>\$ 12,864,637</b> | <b>\$ 31,207,942</b>  | <b>\$ 207,165</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, 2023, are as follows:

| <u>Fiscal Year Ending June 30</u>   | <u>Total</u>     | <u>Principal</u> | <u>Interest</u> |
|-------------------------------------|------------------|------------------|-----------------|
| 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>\$ 58,331</b> | <b>\$ 56,510</b> | <b>\$ 1,821</b> |

**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 \$188,775 at June 30, 2023, for 31 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, 2023, the estimated liability for compensated absences, which includes the College's share of the Florida Retirement System and FICA contributions, totaled \$3,432,108. The current portion of the compensated absences liability, \$47,783, 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 meets 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, 2022, 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 \$1,721,726 was measured as of June 30, 2022, and was determined by an actuarial valuation as of June 30, 2021.

*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 | 3.40 percent to 7.80 percent                                                   |
| Regular Employees                          | 4.10 percent to 8.20 percent                                                   |
| Senior Management                          |                                                                                |
| Discount rate-Municipal Bond Index Rate    |                                                                                |
| Prior Measurement Date                     | 2.16 percent                                                                   |
| Measurement Date                           | 3.54 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 6/30/22</b>              | <b>Amount</b>       |
|                                        | \$ 1,921,245        |
| <b>Changes for the year:</b>           |                     |
| Service Cost                           | 117,006             |
| Interest                               | 43,375              |
| Changes in Assumptions or Other Inputs | (299,276)           |
| Benefit Payments                       | (60,624)            |
|                                        | <u>(199,519)</u>    |
| <b>Net Changes</b>                     |                     |
| <b>Balance at 6/30/23</b>              | <b>\$ 1,721,726</b> |

Changes of assumptions and other inputs reflect a change in the discount rate from 2.16 percent in 2021 to 3.54 percent in 2022.

*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 (2.54 percent) or 1 percentage point higher (4.54 percent) than the current rate:

|                      |                        |                                  |                        |
|----------------------|------------------------|----------------------------------|------------------------|
|                      | <b>1%<br/>Decrease</b> | <b>Current Discount<br/>Rate</b> | <b>1%<br/>Increase</b> |
|                      | <u>(2.54%)</u>         | <u>(3.54%)</u>                   | <u>(4.54%)</u>         |
| Total OPEB liability | \$1,929,361            | \$1,721,726                      | \$1,553,012            |

*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<br/>Trend<br/>Rates</b> | <b>1% Increase</b> |
|                      | <u>\$1,577,071</u> | <u>\$1,721,726</u>                         | <u>\$1,924,322</u> |
| Total OPEB liability |                    |                                            |                    |

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

For the fiscal year ended June 30, 2023, the College recognized OPEB expense of \$142,314. At June 30, 2023, 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<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|----------------------------------------------------|-------------------------------------------|------------------------------------------|
| Differences between expected and actual experience | \$ 235,790                                | \$ 121,361                               |
| Change of assumptions or other inputs              | 372,836                                   | 453,552                                  |
| Transactions subsequent to the measurement date    | 60,348                                    | -                                        |
| <b>Total</b>                                       | <b>\$ 668,974</b>                         | <b>\$ 574,913</b>                        |

Of the total amount reported as deferred outflows of resources related to OPEB, \$60,348 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, 2024. 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>    |
|-----------------------------------|------------------|
| 2024                              | \$ (18,067)      |
| 2025                              | (18,067)         |
| 2026                              | (17,465)         |
| 2027                              | (11,088)         |
| 2028                              | (8,017)          |
| Thereafter                        | 106,417          |
| <b>Total</b>                      | <b>\$ 33,713</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, 2023, the College's proportionate share of the net pension liabilities totaled \$25,808,823. Note 11. includes a complete discussion of defined benefit pension plans.

## 11. 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 \$3,091,884 for the fiscal year ended June 30, 2023.

### **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>                                   | <b>2.00</b>    |

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 2022-23 fiscal year were:

| <u>Class</u>                                                                             | <u>Percent of Gross Salary</u> |                     |
|------------------------------------------------------------------------------------------|--------------------------------|---------------------|
|                                                                                          | <u>Employee</u>                | <u>Employer (1)</u> |
| FRS, Regular                                                                             | 3.00                           | 11.91               |
| FRS, Senior Management Service                                                           | 3.00                           | 31.57               |
| Deferred Retirement Option Program (applicable to members from all of the above classes) | 0.00                           | 18.60               |
| 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 \$2,408,052 for the fiscal year ended June 30, 2023.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2023, the College reported a liability of \$18,654,385 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The College's proportionate share of the net pension liability was based on the College's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the College's proportionate share was 0.050135364 percent, which was a decrease of 0.002212138 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the College recognized pension expense of \$2,767,987. 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<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| Differences between expected and actual experience                                                               | \$ 885,976                                | \$ -                                     |
| Change of assumptions                                                                                            | 2,297,365                                 | -                                        |
| Net difference between projected and actual earnings on FRS Plan investments                                     | 1,231,747                                 | -                                        |
| Changes in proportion and differences between College FRS contributions and proportionate share of contributions | 1,186,077                                 | 655,552                                  |
| College FRS contributions subsequent to the measurement date                                                     | 2,408,052                                 | -                                        |
| <b>Total</b>                                                                                                     | <b>\$ 8,009,217</b>                       | <b>\$ 655,552</b>                        |

The deferred outflows of resources totaling \$2,408,052, 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, 2024. 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>       |
|-----------------------------------|---------------------|
| 2024                              | \$ 1,249,262        |
| 2025                              | 555,931             |
| 2026                              | (209,563)           |
| 2027                              | 3,237,411           |
| 2028                              | 112,572             |
| Thereafter                        | -                   |
| <b>Total</b>                      | <b>\$ 4,945,613</b> |

*Actuarial Assumptions.* The total pension liability in the July 1, 2022, 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 | 6.70 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, 2022, 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%                         | 2.6%                            | 2.6%                                      | 1.1%                      |
| Fixed Income             | 19.8%                        | 4.4%                            | 4.4%                                      | 3.2%                      |
| Global Equity            | 54.0%                        | 8.8%                            | 7.3%                                      | 17.8%                     |
| Real Estate (Property)   | 10.3%                        | 7.4%                            | 6.3%                                      | 15.7%                     |
| Private Equity           | 11.1%                        | 12.0%                           | 8.9%                                      | 26.3%                     |
| Strategic Investments    | 3.8%                         | 6.2%                            | 5.9%                                      | 7.8%                      |
| <b>Total</b>             | <u>100.0%</u>                |                                 |                                           |                           |
| Assumed inflation - Mean |                              |                                 | 2.4%                                      | 1.3%                      |

(1) As outlined in the Plan's investment policy.

*Discount Rate.* The discount rate used to measure the total pension liability was 6.70 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 2022 valuation was updated from 6.80 percent to 6.70 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 6.70 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 (5.70 percent) or 1 percentage point higher (7.70 percent) than the current rate:

|                                                               |                                  |                                            |                                  |
|---------------------------------------------------------------|----------------------------------|--------------------------------------------|----------------------------------|
|                                                               | 1%<br>Decrease<br><u>(5.70%)</u> | Current Discount<br>Rate<br><u>(6.70%)</u> | 1%<br>Increase<br><u>(7.70%)</u> |
| College's proportionate share<br>of the net pension liability | \$32,261,475                     | \$18,654,385                               | \$7,277,237                      |

*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, 2023, the College reported a payable of \$125,021 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2023.

### **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, 2023, 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, 2023, 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 \$470,285 for the fiscal year ended June 30, 2023.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2023, the College reported a net pension liability of \$7,154,438 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation

as of July 1, 2022. The College's proportionate share of the net pension liability was based on the College's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the College's proportionate share was 0.067548245 percent, which was an decrease of 0.003663024 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the College recognized pension expense of \$323,897. 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<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| Differences between expected and actual experience                                                                   | \$ 217,154                                | \$ 31,480                                |
| Change of assumptions                                                                                                | 410,097                                   | 1,106,787                                |
| Net difference between projected and actual earnings on HIS Plan investments                                         | 10,358                                    | -                                        |
| Changes in proportion and differences between College HIS contributions and proportionate share of HIS contributions | 63,829                                    | 415,341                                  |
| College contributions subsequent to the measurement date                                                             | 470,285                                   | -                                        |
| <b>Total</b>                                                                                                         | <b>\$ 1,171,723</b>                       | <b>\$ 1,553,608</b>                      |

The deferred outflows of resources totaling \$470,285, 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, 2024. 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>       |
|-----------------------------------|---------------------|
| 2024                              | \$ (191,375)        |
| 2025                              | (120,302)           |
| 2026                              | (94,649)            |
| 2027                              | (133,585)           |
| 2028                              | (216,962)           |
| Thereafter                        | (95,297)            |
| <b>Total</b>                      | <b>\$ (852,170)</b> |

*Actuarial Assumptions.* The total pension liability in the July 1, 2022, 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 | 3.54 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 3.54 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 2022 valuation was updated from 2.16 percent to 3.54 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 3.54 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 (2.54 percent) or 1 percentage point higher (4.54 percent) than the current rate:

|                                                               | 1%<br>Decrease<br><u>(2.54%)</u> | Current Discount<br>Rate<br><u>(3.54%)</u> | 1%<br>Increase<br><u>(4.54%)</u> |
|---------------------------------------------------------------|----------------------------------|--------------------------------------------|----------------------------------|
| College's proportionate share<br>of the net pension liability | \$8,185,265                      | \$7,154,438                                | \$6,301,450                      |

*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, 2023, the College reported a payable of \$18,681 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2023.

## 12. 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 2022-23 fiscal year were as follows:

| <u>Class</u>                   | <u>Percent of<br/>Gross<br/>Compensation</u> |
|--------------------------------|----------------------------------------------|
| FRS, Regular                   | 9.30                                         |
| FRS, Senior Management Service | 10.67                                        |

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, 2023, 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 \$1,354,121 for the fiscal year ended June 30, 2023.

**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 4.23 percent to cover the unfunded actuarial liability of the FRS pension plan, for a total of 9.38 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 \$269,120 and employee contributions totaled \$60,049 for the 2022-23 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 15.59 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 \$55,246 for the 2022-23 fiscal year.



### 13. Construction Commitments

The College's construction commitments at June 30, 2023, were as follows:

| <u>Project Description</u>                    | <u>Total Commitment</u> | <u>Completed to Date</u> | <u>Balance Committed</u> |
|-----------------------------------------------|-------------------------|--------------------------|--------------------------|
| Venice Campus Science and Technology Building | \$ 3,204,315            | \$ 654,797               | \$ 2,549,518             |
| Campuswide Restroom Upgrade                   | 691,208                 | 37,820                   | 653,388                  |
| <b>Subtotal</b>                               | <b>3,895,523</b>        | <b>692,617</b>           | <b>3,202,906</b>         |
| Other Projects (1)                            | 5,619,211               | 5,202,052                | 417,159                  |
| <b>Total</b>                                  | <b>\$ 9,514,734</b>     | <b>\$ 5,894,669</b>      | <b>\$ 3,620,065</b>      |

(1) Individual projects with a current balance committed of less than \$500,000 at June 30, 2023.

### 14. 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 to February 28, 2023, and up to \$75 million from March 1, 2023, 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.

## 15. 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                        | \$ 33,291,294        |
| Academic Support                   | 3,165,717            |
| Student Services                   | 6,287,113            |
| Institutional Support              | 17,364,566           |
| Operation and Maintenance of Plant | 12,372,071           |
| Scholarships and Waivers           | 10,292,521           |
| Depreciation                       | 3,846,258            |
| Auxiliary Enterprises              | 527,677              |
| <b>Total Operating Expenses</b>    | <b>\$ 87,147,217</b> |

## 16. Current Unrestricted Funds

The Southern Association of Colleges and Schools Commission on Colleges, which establishes the accreditation requirements for institutions of higher education, requires a disclosure of the financial position of unrestricted net position, exclusive of plant assets and plant-related debt, which represents the change in unrestricted net position. To meet this requirement, statements of net position and revenues, expenses, and changes in net position for the current unrestricted funds are presented as follows:

**Statement of Current Unrestricted Funds Net Position**

**ASSETS**

|                                |                   |
|--------------------------------|-------------------|
| Current Assets:                |                   |
| Cash and Cash Equivalents      | \$28,487,981      |
| Accounts Receivable, Net       | 2,071,750         |
| Lease Receivable               | 51,067            |
| Due from Government Agencies   | 378,545           |
| Due from Other Funds           | 77,580            |
| Inventories                    | 13,471            |
| Prepaid Expenses               | 1,287,404         |
| <b>Total Current Assets</b>    | <u>32,367,798</u> |
|                                |                   |
| Noncurrent Assets:             |                   |
| Lease Receivable               | 708,192           |
| <b>Total Noncurrent Assets</b> | <u>708,192</u>    |
| <b>TOTAL ASSETS</b>            | <u>33,075,990</u> |

**DEFERRED OUTFLOWS OF RESOURCES**

|                                             |                  |
|---------------------------------------------|------------------|
| Other Postemployment Benefits               | 668,974          |
| Pensions                                    | 9,180,940        |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b> | <u>9,849,914</u> |

**LIABILITIES**

|                                       |                   |
|---------------------------------------|-------------------|
| Current Liabilities:                  |                   |
| Accounts Payable                      | 2,582,315         |
| Salary and Payroll Taxes Payable      | 18,063            |
| Unearned Revenue                      | 250,423           |
| Compensated Absences Payable          | 35,042            |
| Deposit Held for Others               | 260,460           |
| Other Postemployment Benefits Payable | 60,348            |
| Special Termination Benefits Payable  | 71,254            |
| <b>Total Current Liabilities</b>      | <u>3,277,905</u>  |
|                                       |                   |
| Noncurrent Liabilities:               |                   |
| Compensated Absences Payable          | 3,103,225         |
| Special Termination Benefits Payable  | 117,521           |
| Other Postemployment Benefits Payable | 1,661,378         |
| Net Pension Liability                 | 25,808,823        |
| <b>Total Noncurrent Liabilities</b>   | <u>30,690,947</u> |
| <b>TOTAL LIABILITIES</b>              | <u>33,968,852</u> |

**DEFERRED INFLOWS OF RESOURCES**

|                                            |                  |
|--------------------------------------------|------------------|
| Other Postemployment Benefits              | 574,913          |
| Leases                                     | 447,081          |
| Pensions                                   | 2,209,160        |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b> | <u>3,231,154</u> |

**TOTAL DEFERRED INFLOWS OF RESOURCES**

|                           |                     |
|---------------------------|---------------------|
| <b>TOTAL NET POSITION</b> | <u>\$ 5,725,898</u> |
|---------------------------|---------------------|

**Statement of Current Unrestricted Funds Revenues, Expenses, and  
Changes in Net Position**

|                                                                        |                     |
|------------------------------------------------------------------------|---------------------|
| <b>REVENUES</b>                                                        |                     |
| Operating Revenues:                                                    |                     |
| Student Tuition and Fees, Net of Scholarship Allowances of \$6,972,856 | \$ 11,509,444       |
| Sales and Services of Educational Departments                          | 142,281             |
| Auxiliary Enterprises                                                  | 998,641             |
| Other Operating Revenues                                               | 866,420             |
| Total Operating Revenues                                               | 13,516,786          |
| <b>EXPENSES</b>                                                        |                     |
| Operating Expenses:                                                    |                     |
| Personnel Services                                                     | 36,454,398          |
| Scholarships and Waivers                                               | 1,043,640           |
| Utilities and Communications                                           | 1,812,118           |
| Contractual Services                                                   | 2,885,000           |
| Other Services and Expenses                                            | 4,352,129           |
| Materials and Supplies                                                 | 3,015,063           |
| <b>Total Operating Expenses</b>                                        | <b>49,562,348</b>   |
| <b>Operating Loss</b>                                                  | <b>(36,045,562)</b> |
| <b>NONOPERATING REVENUES</b>                                           |                     |
| State Noncapital Appropriations                                        | 30,487,697          |
| Gifts and Grants                                                       | 1,404,330           |
| Investment Income                                                      | 944,372             |
| <b>Net Nonoperating Revenues</b>                                       | <b>32,836,399</b>   |
| <b>Loss Before Transfers</b>                                           | <b>(3,209,163)</b>  |
| Transfers from Other Funds                                             | 6,146,553           |
| <b>Increase in Net Position</b>                                        | <b>2,937,390</b>    |
| Net Position, Beginning of Year                                        | 2,788,508           |
| <b>Net Position, End of Year</b>                                       | <b>5,725,898</b>    |

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

|                                                                         | 2022                | 2021                | 2020                | 2019                | 2018                | 2017                |
|-------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total OPEB Liability</b>                                             |                     |                     |                     |                     |                     |                     |
| Service cost                                                            | \$ 117,006          | \$ 71,917           | \$ 61,569           | \$ 79,438           | \$ 80,458           | \$ 84,471           |
| Interest                                                                | 43,375              | 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                                  | (299,276)           | 457,572             | (20,098)            | (236,910)           | (30,087)            | (56,392)            |
| Benefit Payments                                                        | (60,624)            | (59,730)            | (27,300)            | (136,672)           | (127,969)           | (142,252)           |
| <b>Net change in total OPEB liability</b>                               | (199,519)           | 785,177             | 53,734              | (447,254)           | (24,529)            | (70,461)            |
| Total OPEB Liability - beginning                                        | 1,921,245           | 1,136,068           | 1,082,334           | 1,529,588           | 1,554,117           | 1,624,578           |
| <b>Total OPEB Liability - ending</b>                                    | <b>\$ 1,721,726</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        | \$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> | 7.14%               | 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>2022 (1)</u> | <u>2021 (1)</u> | <u>2020 (1)</u> | <u>2019 (1)</u> |
|-------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| College's proportion of the FRS net pension liability                                                 | 0.050135364%    | 0.052347502%    | 0.046863122%    | 0.047605611%    |
| College's proportionate share of the FRS net pension liability                                        | \$ 18,654,385   | \$ 3,954,260    | \$ 20,311,168   | \$ 16,394,711   |
| College's covered payroll (2)                                                                         | \$ 26,698,137   | \$ 27,410,882   | \$ 26,724,338   | \$ 26,041,469   |
| College's proportionate share of the FRS net pension liability as a percentage of its covered payroll | 69.87%          | 14.43%          | 76.00%          | 62.96%          |
| FRS Plan fiduciary net position as a percentage of the FRS total pension liability                    | 82.89%          | 96.40%          | 78.85%          | 82.61%          |

(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>2023 (1)</u> | <u>2022 (1)</u> | <u>2021 (1)</u> | <u>2020 (1)</u> | <u>2019 (1)</u> | <u>2018 (1)</u> | <u>2017 (1)</u> | <u>2016 (1)</u> |
|--------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Contractually required FRS contribution                                  | \$ 2,408,052    | \$ 2,184,985    | \$ 2,011,571    | \$ 1,310,373    | \$ 1,476,117    | \$ 1,380,461    | \$ 1,212,018    | \$ 1,142,756    |
| FRS contributions in relation to the Contractually required contribution | (2,408,052)     | (2,184,985)     | (2,011,571)     | (1,310,373)     | (1,476,117)     | (1,380,461)     | (1,212,018)     | (1,142,756)     |
| FRS contribution deficiency (excess)                                     | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            |
| College's covered payroll (2)                                            | \$ 30,332,208   | \$ 26,698,137   | \$ 27,410,882   | \$ 26,724,338   | \$ 26,041,469   | \$ 25,882,975   | \$ 25,200,557   | \$ 25,307,019   |
| FRS contributions as a percentage Of covered payroll                     | 7.94%           | 8.18%           | 7.34%           | 4.90%           | 5.67%           | 5.33%           | 4.81%           | 4.52%           |

(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> |
|-------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| College's proportion of the HIS net pension liability                                                 | 0.067548245%    | 0.071211269%    | 0.071018674%    | 0.071431035%    |
| College's proportionate share of the HIS net pension liability                                        | \$ 7,154,436    | \$ 8,735,133    | \$ 8,671,264    | \$ 7,992,418    |
| College's covered payroll (2)                                                                         | \$ 24,624,016   | \$ 25,249,431   | \$ 24,675,821   | \$ 23,908,927   |
| College's proportionate share of the HIS net pension liability as a percentage of its covered payroll | 29.05%          | 34.60%          | 35.14%          | 33.43%          |
| HIS Plan fiduciary net position as a percentage of the HIS total pension liability                    | 4.81%           | 3.56%           | 3.00%           | 2.63%           |

(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.

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

|                                                                              | <u>2023 (1)</u> | <u>2022 (1)</u> | <u>2021 (1)</u> | <u>2020 (1)</u> | <u>2019 (1)</u> | <u>2018 (1)</u> | <u>2017 (1)</u> | <u>2016 (1)</u> |
|------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Contractually required HIS contribution                                      | \$ 470,285      | \$ 408,759      | \$ 419,141      | \$ 409,618      | \$ 396,888      | \$ 387,721      | \$ 371,220      | \$ 366,231      |
| HIS contributions in relation to the contractually required HIS contribution | (470,285)       | (408,759)       | (419,141)       | (409,618)       | (396,888)       | (387,721)       | (371,220)       | (366,231)       |
| HIS contribution deficiency (excess)                                         | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            |
| College's covered payroll (2)                                                | \$ 28,330,852   | \$ 24,624,016   | \$ 25,249,431   | \$ 24,675,821   | \$ 23,908,927   | \$ 23,368,637   | \$ 25,200,557   | \$ 25,307,019   |
| HIS contributions as a percentage of covered payroll                         | 1.66%           | 1.66%           | 1.66%           | 1.66%           | 1.66%           | 1.66%           | 1.47%           | 1.45%           |

(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.* The long-term rate of return, using the Municipal Bond Index Rate, increased from 2.16 percent at the prior measurement date to 3.54 percent at the current measurement date.

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

*Changes of Assumptions.* In 2022, the long-term expected rate of return decreased from 6.80 percent to 6.70 percent.

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

*Changes of Assumptions.* In 2022, the municipal rate used to determine total pension liability increased from 2.16 percent to 3.54 percent. In addition, the election assumption for vested terminated members was updated from 20 percent to 50 percent to reflect recent experience.



# 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, 2023

Version: 2023.V02

|                                                                                                 |                                  | SEE INSTRUCTIONS IN COLUMN Q BEFORE ENTERING DATA |                     |                            |                       |                  |                            |                        | Total All Funds             | GASB AIES (Describe in NOTES) | ADJUSTED Total All Funds |
|-------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------------------------|---------------------|----------------------------|-----------------------|------------------|----------------------------|------------------------|-----------------------------|-------------------------------|--------------------------|
| 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 |                               |                          |
| <b>ASSETS</b>                                                                                   |                                  |                                                   |                     |                            |                       |                  |                            |                        |                             |                               |                          |
| Cash in Depository                                                                              | 653,819.47                       | (86,387.97)                                       | 177,167.27          | 484,988.43                 | (404,257.18)          | (25,443.71)      | 618,151.94                 | -                      | -                           | 1,208,018.25                  | 1,205,544.71             |
| Investments - Cash Equivalent (Other)                                                           | 8,571,169.96                     | -                                                 | 6,852,882.43        | -                          | -                     | -                | (1,473.54)                 | -                      | -                           | 8,571,169.96                  | 8,096,201.96             |
| Investments - Cash Equivalent (SBA)                                                             | 12,231,730.74                    | 5,304,782.04                                      | -                   | -                          | 420,347.24            | 2,965,867.00     | 14,765,802.31              | -                      | -                           | 42,541,111.76                 | 43,028,379.76            |
| Investments - Cash Equivalent (SFA)                                                             | -                                | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| <b>Cash on Hand</b>                                                                             | 2,685.00                         | 200.00                                            | -                   | -                          | -                     | 0.09             | -                          | -                      | -                           | 2,885.00                      | 2,885.00                 |
| Accounts Receivable - (non Gov.)                                                                | 1,474,512.15                     | 1,587.45                                          | 36,691.21           | -                          | 17,102.25             | -                | 37,052.52                  | -                      | -                           | 1,476,089.69                  | 1,476,769.69             |
| Accounts Receivable - Student                                                                   | 723,392.05                       | 32,492.18                                         | -                   | -                          | -                     | -                | -                          | -                      | -                           | 846,730.21                    | -                        |
| Accounts Receivable - Other                                                                     | -                                | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Accounts Receivable - Allowance for Doubtful Accounts                                           | (167,000.00)                     | (11,000.00)                                       | -                   | -                          | (88,000.00)           | -                | (12,000.00)                | -                      | -                           | (258,000.00)                  | (258,000.00)             |
| Accounts Receivable - Other                                                                     | 3,182.74                         | -                                                 | -                   | -                          | -                     | -                | 3,182.74                   | -                      | -                           | 3,182.74                      | 3,182.74                 |
| Notes Receivable - Current                                                                      | (25.00)                          | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | (25.00)                       | -                        |
| Notes Receivable - Non-current                                                                  | -                                | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Loan Principal Collected                                                                        | 141.00                           | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 141.00                        | -                        |
| Lease Receivable, Current                                                                       | 51,321.90                        | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 51,321.90                     | -                        |
| Lease Receivable, Non-current                                                                   | 708,192.00                       | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 708,192.00                    | -                        |
| Notes Receivable - Allowance for Doubtful Accounts                                              | -                                | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Prepaid Expenses                                                                                | 1,286,903.55                     | 500.00                                            | -                   | -                          | -                     | -                | -                          | -                      | -                           | 1,287,403.55                  | -                        |
| Prepaid Expenses - Non Current                                                                  | 145.10                           | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 145.10                        | -                        |
| Other Assets                                                                                    | -                                | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Deposits Receivable - Current                                                                   | 14600                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 14600                         | -                        |
| Deposits Receivable - Non-current                                                               | 15000                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 15000                         | -                        |
| Deposits Receivable - Bond Trustee                                                              | 15300                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 15300                         | -                        |
| Investments - Current                                                                           | 16100                            | 4,306.50                                          | -                   | -                          | -                     | -                | -                          | -                      | -                           | 4,306.50                      | -                        |
| Investments - Non-current                                                                       | 16110                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Investments - Non-current Restricted                                                            | 16200                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Investments - Non-current                                                                       | 16210                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Merchandise Inventory                                                                           | 17000                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Due from Governmental Agencies                                                                  | 17200                            | 253,312.97                                        | -                   | -                          | 50,000.00             | 30,000.00        | 12,241,804.00              | -                      | -                           | 13,471.25                     | 13,471.25                |
| Due from Component Units - Primary                                                              | 17300                            | 3,022.92                                          | -                   | -                          | -                     | (5,250.00)       | 4.78                       | -                      | -                           | 12,578,139.89                 | 12,578,139.89            |
| Due from Component Units - DSO                                                                  | 17400                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 371,063.40                    | 371,063.40               |
| Due from Current Funds - Unrestricted                                                           | 18100                            | 205,701.03                                        | -                   | -                          | 3,453.80              | -                | 10,384.61                  | -                      | -                           | 219,539.44                    | 219,539.44               |
| Due from Current Funds - Restricted                                                             | 18200                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Due from Auxiliary Funds                                                                        | 18300                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Due from Loan, Endowment, Annually & Life Income Funds                                          | 18400                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 77,580.00                     | 77,580.00                |
| Due from Scholarship Funds                                                                      | 18500                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Due from Agency Funds                                                                           | 18600                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Due from Unexp. Plant & Renewals/Replacement Funds                                              | 18700                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Due from Retirement of Indebtedness Funds                                                       | 18800                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Assets Under Capital Lease (New Title - Right to Used Lease Assets)                             | 19000                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Capital Leases, Accumulated Amortization (New Title - Amortization, Right to Used Lease Assets) | 19009                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 563,805.35                    | 563,805.35               |
| Leasehold Improvements                                                                          | 19010                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | (513,786.16)                  | (513,786.16)             |
| Leasehold Improvements, Accumulated Amortization                                                | 19019                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Buildings                                                                                       | 19020                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 4,830,784.00                  | 4,830,784.00             |
| Buildings, Accumulated Depreciation                                                             | 19029                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | (139,744,306.04)              | (139,744,306.04)         |
| Other Structures & Land Improvements                                                            | 19300                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 52,250,134.96                 | 52,250,134.96            |
| Other Structures & Land Improv. Accumulated Dep. (10 Yr)                                        | 19309                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | (24,105,662.90)               | (24,105,662.90)          |
| Other Structures & Land Improv. Accumulated Dep. (10 Yr)                                        | 19309                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | (23,099,060.52)               | (23,099,060.52)          |
| Other Assets                                                                                    | 19400                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 11,136,511.70                 | 11,136,511.70            |
| Other Assets (non-depreciable)                                                                  | 19419                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | (8,768,103.70)                | (8,768,103.70)           |
| Allow/Intangible Assets - other licenses                                                        | 19500                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Non-Depreciable Assets - data licenses-perpetual                                                | 19532                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Construction in Progress                                                                        | 19800                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 39,660.97                     | 39,660.97                |
| Deferred Outflows of Resources - Service Concession Arrangement                                 | 19901                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | 5,894,669.50                  | 5,894,669.50             |
| Deferred Outflows of Resources - Accum Dep in FV of Securities                                  | 19902                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Deferred Outflows of Resources - Pension FRS                                                    | 19908                            | 8,009,217.00                                      | -                   | -                          | -                     | -                | -                          | -                      | -                           | 8,009,217.00                  | 8,009,217.00             |
| Deferred Outflows of Resources - Pension HIS                                                    | 19909                            | 1,171,723.00                                      | -                   | -                          | -                     | -                | -                          | -                      | -                           | 1,171,723.00                  | 1,171,723.00             |
| Deferred Outflows of Resources - Other Postemployment Benefits                                  | 19910                            | 668,974.00                                        | -                   | -                          | -                     | -                | -                          | -                      | -                           | 668,974.00                    | 668,974.00               |
| Deferred Outflows of Resources - Lease Agreements                                               | 19911                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| Deferred Outflows of Resources - Asset Retirement Obligations                                   | 19913                            | -                                                 | -                   | -                          | -                     | -                | -                          | -                      | -                           | -                             | -                        |
| <b>TOTAL ASSETS</b>                                                                             | 35,781,345.43                    | 5,706,602.13                                      | 7,144,820.91        | 484,988.43                 | 18,646.11             | 2,755,173.38     | 27,661,200.16              | -                      | 101,684,316.02              | 181,236,072.57                | 181,157,974.03           |
|                                                                                                 |                                  |                                                   |                     |                            |                       |                  |                            |                        |                             |                               | (78,098.54)              |



| RESERVES & FUND BALANCES (Fund Balance July 1) |                                                                 |  |  |  |  |  |  |  |  |                       |
|------------------------------------------------|-----------------------------------------------------------------|--|--|--|--|--|--|--|--|-----------------------|
| 30100                                          | Reserved for Encumbrance                                        |  |  |  |  |  |  |  |  | 10,441,556.16         |
| 30200                                          | Reserved for Performance Based Incentive Funds                  |  |  |  |  |  |  |  |  | -                     |
| 30300                                          | Reserved for Capital Improvement Fund Funds                     |  |  |  |  |  |  |  |  | -                     |
| 30400                                          | Reserved for Other Programs                                     |  |  |  |  |  |  |  |  | -                     |
| 30500                                          | Reserved for Staff & Program Development                        |  |  |  |  |  |  |  |  | -                     |
| 30600                                          | Reserved for Student Activities Funds                           |  |  |  |  |  |  |  |  | -                     |
| 30700                                          | Reserved for Matching Grants                                    |  |  |  |  |  |  |  |  | -                     |
| 30800                                          | Amount Expected to be Financed in Future Years                  |  |  |  |  |  |  |  |  | -                     |
| 30900                                          | Fund Balance - Board Designated                                 |  |  |  |  |  |  |  |  | (24,092,228.84)       |
| 31000                                          | Fund Balance - Greater                                          |  |  |  |  |  |  |  |  | -                     |
| 31200                                          | Changes in Fund Balances                                        |  |  |  |  |  |  |  |  | 39,000,178.32         |
| 38000                                          |                                                                 |  |  |  |  |  |  |  |  | 95,918,534.87         |
|                                                | <b>Total Fund Balances (Fund Balance July 1)</b>                |  |  |  |  |  |  |  |  | <b>121,268,040.51</b> |
|                                                | <b>STUDENT FEES</b>                                             |  |  |  |  |  |  |  |  |                       |
| 40101                                          | Tuition-Advanced & Professional - Baccalaureate                 |  |  |  |  |  |  |  |  | 1,258,808.06          |
| 40110                                          | Tuition-Advanced & Professional                                 |  |  |  |  |  |  |  |  | 10,031,916.96         |
| 40120                                          | Tuition-Postsecondary Vocational                                |  |  |  |  |  |  |  |  | 1,467,764.28          |
| 40130                                          | Tuition-Career and Applied Technology (Formerly PSAV)           |  |  |  |  |  |  |  |  | -                     |
| 40150                                          | Tuition-Developmental Education                                 |  |  |  |  |  |  |  |  | 382,610.52            |
| 40160                                          | Tuition-EPI                                                     |  |  |  |  |  |  |  |  | -                     |
| 40170                                          | Tuition-Physical Preparatory                                    |  |  |  |  |  |  |  |  | -                     |
| 40180                                          | Tuition-Adult General Education (ABE) & Secondary               |  |  |  |  |  |  |  |  | -                     |
| 40190                                          | Tuition-Adult General Education (ABE) & Secondary               |  |  |  |  |  |  |  |  | 61,050.00             |
| 40201                                          | Out-of-state Fees-Advanced & Professional - Baccalaureate       |  |  |  |  |  |  |  |  | 1,740,983.05          |
| 40310                                          | Out-of-state Fees-Advanced & Professional                       |  |  |  |  |  |  |  |  | 236,453.31            |
| 40320                                          | Out-of-state Fees-Postsecondary Vocational                      |  |  |  |  |  |  |  |  | -                     |
| 40330                                          | Out-of-state Fees-Career and Applied Technology (Formerly PSAV) |  |  |  |  |  |  |  |  | 141,067.24            |
| 40340                                          | Out-of-state Fees-Developmental Education                       |  |  |  |  |  |  |  |  | -                     |
| 40350                                          | Out-of-state Fees-EPI & Alternative Certification Curriculum    |  |  |  |  |  |  |  |  | -                     |
| 40360                                          | Out-of-state Fees-Vocational Preparatory                        |  |  |  |  |  |  |  |  | -                     |
| 40380                                          | Out-of-state Fees-Adult General Education (ABE) & Secondary     |  |  |  |  |  |  |  |  | -                     |
| 40390                                          |                                                                 |  |  |  |  |  |  |  |  | -                     |
|                                                | <b>SUBTOTAL - FOSP STUDENT FEES</b>                             |  |  |  |  |  |  |  |  | <b>15,320,833.42</b>  |
|                                                | <b>Non-Resident State &amp; FE Enrollments - Revenue Center</b> |  |  |  |  |  |  |  |  | <b>(6,972,856.00)</b> |
| 40210                                          | Tuition - Lifelong Learning                                     |  |  |  |  |  |  |  |  | -                     |
| 40220                                          | Tuition - Continuing Workforce Fees                             |  |  |  |  |  |  |  |  | 405,733.55            |
| 40240                                          | Refunded Tuition - Continuing Workforce Fees                    |  |  |  |  |  |  |  |  | -                     |
| 40249                                          | Out-of-state - Lifelong Learning                                |  |  |  |  |  |  |  |  | -                     |
| 40250                                          | Out-of-state - Lifelong Learning                                |  |  |  |  |  |  |  |  | 430,488.13            |
|                                                | <b>Fuel Cost of Instruction (Repeat Course Fee) - PSAV</b>      |  |  |  |  |  |  |  |  |                       |
| 40290                                          | Tuition - Self-supporting                                       |  |  |  |  |  |  |  |  | 180,069.87            |
| 40270                                          | Laboratory Fees                                                 |  |  |  |  |  |  |  |  | 385,831.00            |
| 40400                                          | Application Fees                                                |  |  |  |  |  |  |  |  | 156,122.50            |
| 40410                                          | Application Fees - Continuing Course User Fee                   |  |  |  |  |  |  |  |  | 135.00                |
| 40420                                          | Application Fees                                                |  |  |  |  |  |  |  |  | 34,030.38             |
| 40600                                          | Graduation Fees                                                 |  |  |  |  |  |  |  |  | 1,277,453.02          |
| 40700                                          | Transcripts Fees                                                |  |  |  |  |  |  |  |  | 784,303.87            |
| 40800                                          | Financial Aid Fund Fees                                         |  |  |  |  |  |  |  |  | 1,441,297.71          |
|                                                | <b>Student Activities &amp; Service Fees</b>                    |  |  |  |  |  |  |  |  |                       |
| 40850                                          | CIF - A & P, PSY, EPI, College Prep                             |  |  |  |  |  |  |  |  | 97,306.34             |
| 40861                                          | CIF - PSAY                                                      |  |  |  |  |  |  |  |  | 762,910.03            |
| 40864                                          | CIF - Baccalaureate                                             |  |  |  |  |  |  |  |  | 933,725.26            |
| 40870                                          | Technology Fee                                                  |  |  |  |  |  |  |  |  | -                     |
| 40900                                          | Other Student Fees                                              |  |  |  |  |  |  |  |  | 11,650.51             |
| 40910                                          | Student Insurance Fees                                          |  |  |  |  |  |  |  |  | 10,467.50             |
| 40920                                          | Safety & Security Fees                                          |  |  |  |  |  |  |  |  | -                     |
| 40930                                          | Picture Identification Card Fees                                |  |  |  |  |  |  |  |  | 749,367.50            |
| 40940                                          | Parking Fees                                                    |  |  |  |  |  |  |  |  | 240.00                |
| 40950                                          | Library Fees                                                    |  |  |  |  |  |  |  |  | -                     |
| 40960                                          | Contract Course Fees                                            |  |  |  |  |  |  |  |  | -                     |
| 40970                                          | Residual Student Fees                                           |  |  |  |  |  |  |  |  | -                     |
| 40991                                          |                                                                 |  |  |  |  |  |  |  |  | -                     |
|                                                | <b>SUBTOTAL - OTHER STUDENT FEES</b>                            |  |  |  |  |  |  |  |  | <b>7,661,132.17</b>   |
|                                                | <b>TOTAL STUDENT FEES</b>                                       |  |  |  |  |  |  |  |  | <b>22,981,765.59</b>  |
|                                                | <b>TOTAL FUND BALANCES (Fund Balance July 1)</b>                |  |  |  |  |  |  |  |  | <b>16,008,909.59</b>  |



|       |                                                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------|----------------------------------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 47100 | Endowment Income - Addition to Principal                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|       | <b>SUB-TOTAL ENDOWMENT INCOME</b>                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|       | <b>OTHER REVENUES</b>                                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 48100 | Interest & Dividends                                           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 48200 | Gain or Loss on Investments                                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 48700 | Fines & Penalties                                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 48900 | Miscellaneous Revenues                                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|       | <b>SUB-TOTAL OTHER REVENUES</b>                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|       | <b>NON-REVENUE RECEIPTS</b>                                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49100 | <i>Specialty Training -</i>                                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49200 | <i>Workshops, Seminars, &amp;</i>                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49500 | Proceeds from Capital Assets & Related Long-term Debt          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49505 | Gain/Loss from Sale of Property                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49510 | Proceeds from Sale of Property                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49520 | Insurance Recovery                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49620 | Uninsured Loss Recovery                                        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49800 | Prior Year Corrections                                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49700 | Loan Principal & Interest Cancellation Reimbursement           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49900 | Over & Short                                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|       | <b>SUB-TOTAL NON-REVENUE RECEIPTS</b>                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|       | <b>GRAND TOTAL REVENUES</b>                                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|       | <b>PERSONNEL COSTS</b>                                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 50110 | Salary - Risk Management Consortium                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51000 | Executive Management                                           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51100 | Institutional Management                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51200 | Institutional Management                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51400 | Executive, Administrative, Managerial Submittal                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51600 | Executive, Administrative, Managerial Regular Part-time        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52000 | Institutional - Overhead/supplemental                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52100 | Institutional - Substitution                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52200 | Institutional - Para-professional / Associate / Assistant      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52300 | Institutional - Sabbatical                                     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52400 | Institutional - Phased Retirement                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52500 | Other Professional                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 53000 | Other Professional - Overhead/supplemental                     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 53100 | Other Professional - Substitution                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 53200 | Other Professional - Para-professional / Associate / Assistant |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 53300 | Other Professional - Regular Part-time                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 54000 | Technical, Clerical, Trade & Service                           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 54100 | Technical, Clerical, Trade & Service - Overtime                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 54200 | Technical, Clerical, Trade & Service - Regular Part-time       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 54300 | Technical, Clerical, Trade & Service - Regular Part-time       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 54500 | OPS - Other Personnel - Executive, Administrative/Managerial   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 55000 | OPS - Instructional                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 56000 | OPS - Instructional Substitutes                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 56100 | OPS - Other Professional Part-time                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 56500 | OPS - Technical, Clerical, Trade & Service                     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 57000 | Student Employment - Institutional Work Study                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 58000 | Student Employment - College Work Study Program                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 58100 | Student Employment - College Internship Program                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 58200 | Student Employment - Student Assistants                        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 58300 | Student Employment - Other Government Sources                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 58400 | Employee Awards                                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 58500 | Social Security Contributions                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59100 | Social Security Alternative - Optional College Contribution    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59112 | Social Security Alternative                                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59200 | Retirement Contributions                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59220 | Pension Expense                                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59300 | Accrued Leave Expense (compensated Absences)                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59400 | Other Benefits - Pay Expense                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59500 | Other Benefits - Taxable                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59600 | Health Insurance, OPEB Expense                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59700 | Life Insurance, OPEB Expense                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59800 | Life Insurance, OPEB Expense                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59900 | Life Insurance, OPEB Expense                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|       | <b>Insurance Benefits Reimbursement</b>                        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59702 | <b>59,702</b>                                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59802 | <b>59,802</b>                                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|       | <b>TOTAL PERSONNEL COSTS</b>                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| EXPENSE                                                       | 60110        | 60500 | 61000               | 62000 | 63000               | 64000 | 65000               | 66000 | 67000             | 68000 | 69000 | 69500 | 69521 | 69600 | TOTAL               |
|---------------------------------------------------------------|--------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|-------------------|-------|-------|-------|-------|-------|---------------------|
| <b>CURRENT EXPENSE</b>                                        |              |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Expenses - Risk Management Consortium                         |              |       | 288,595.26          |       |                     |       |                     |       |                   |       |       |       |       |       | 288,595.26          |
| Travel                                                        |              |       | 493,284.09          |       | 1,097,765.22        |       |                     |       |                   |       |       |       |       |       | 1,591,049.31        |
| Fuel                                                          |              |       | 21,171.44           |       | 28.15               |       |                     |       |                   |       |       |       |       |       | 21,199.59           |
| Postage                                                       |              |       | 58,073.73           |       | 28.15               |       |                     |       |                   |       |       |       |       |       | 58,101.88           |
| Communications                                                |              |       | 2,077.91            |       | 11,885.71           |       |                     |       |                   |       |       |       |       |       | 13,963.62           |
| Printing                                                      |              |       | 160,098.45          |       | 47,731.76           |       |                     |       |                   |       |       |       |       |       | 207,830.21          |
| Supplies                                                      |              |       | 2,404,186.85        |       | 42,180.65           |       | 438.35              |       |                   |       |       |       |       |       | 2,446,806.25        |
| Repairs & Maintenance                                         |              |       | 36,943.95           |       | 1,778.45            |       |                     |       |                   |       |       |       |       |       | 38,722.40           |
| Rentals (Short-Term)                                          |              |       |                     |       | 933,663.66          |       |                     |       |                   |       |       |       |       |       | 933,663.66          |
| Lease Payments (Long-Term/Asset - \$5,000)                    |              |       |                     |       |                     |       | 153,897.50          |       |                   |       |       |       |       |       | 153,897.50          |
| Insurance                                                     |              |       | 1,165,320.41        |       | 58,213.26           |       |                     |       |                   |       |       |       |       |       | 1,223,533.67        |
| Utilities                                                     |              |       | 1,563,666.93        |       | 39,576.97           |       |                     |       |                   |       |       |       |       |       | 1,603,243.90        |
| Other Services                                                |              |       | 2,276,880.15        |       | 248,217.12          |       |                     |       |                   |       |       |       |       |       | 2,525,097.27        |
| Workforce /Wage/ Grant Participant Support Cost               |              |       | 9,160.00            |       |                     |       |                     |       |                   |       |       |       |       |       | 9,160.00            |
| Service Provider Contracts - Workforce /Wages                 |              |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Professional Offices / Department Material & Supplies         |              |       | 365,231.05          |       | 753.13              |       |                     |       |                   |       |       |       |       |       | 365,984.18          |
| Equipment - Non-capitalized                                   |              |       | 423,698.09          |       | 497,718.28          |       |                     |       |                   |       |       |       |       |       | 921,416.37          |
| Data Software - Non-capitalized                               |              |       | 1,838,177.65        |       | 850,681.65          |       |                     |       |                   |       |       |       |       |       | 2,688,859.30        |
| Maintenance - Construction Materials & Supplies               |              |       | 213,652.35          |       | 48,598.87           |       |                     |       |                   |       |       |       |       |       | 262,251.22          |
| Other Materials & Supplies                                    |              |       | 119,923.46          |       | 12,251.71           |       |                     |       |                   |       |       |       |       |       | 132,175.17          |
| Lease Payments                                                |              |       | 310,361.94          |       | 1,018.28            |       |                     |       |                   |       |       |       |       |       | 311,380.22          |
| Depreciation/Amortization Expense                             |              |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Purchases for Resale                                          |              |       | 15,840.73           |       |                     |       |                     |       |                   |       |       |       |       |       | 15,840.73           |
| Indirect Cost Expense                                         |              |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Administrative Cost Pool Allocation                           |              |       | 1,043,640.25        |       |                     |       |                     |       |                   |       |       |       |       |       | 1,043,640.25        |
| Scholarships & Waivers                                        |              |       |                     |       | 167,719.64          |       |                     |       |                   |       |       |       |       |       | 167,719.64          |
| Interest on Debt                                              |              |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Interest on Debt - OPEB                                       |              |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Interest on Debt - Project                                    |              |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Other                                                         |              |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| <b>Non-recurring Transactions Out</b>                         |              |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Depreciation/Amortization Expense                             |              |       | 1,000,000.00        |       |                     |       |                     |       |                   |       |       |       |       |       | 1,000,000.00        |
| Other Expenses                                                |              |       | (4.79)              |       | 98,447.77           |       |                     |       |                   |       |       |       |       |       | 98,442.98           |
| Uninsured Loss                                                |              |       |                     |       | 1,629,718.82        |       |                     |       |                   |       |       |       |       |       | 1,629,718.82        |
| Prior Year Corrections                                        |              |       | 45,653.00           |       |                     |       |                     |       |                   |       |       |       |       |       | 45,653.00           |
| <b>TOTAL CURRENT EXPENSE</b>                                  |              |       | 13,557,394.29       |       | 11,774,594.24       |       | 1,456,602.51        |       | 16,067,048.87     |       |       |       |       |       | 26,855,640.31       |
| <b>CAPITAL OUTLAY</b>                                         |              |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Minor Equipment - Risk Management Consortium                  | 70110        |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Minor Equipment - Non-capitalized, Non Inventoried            | 70500        |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Minor Equipment - Non Capitalized Inventoried                 | 70600        |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| <b>Permanence &amp; Equipment</b>                             | <b>71000</b> |       | 33,541.95           |       | 89,098.00           |       |                     |       | 217,766.69        |       |       |       |       |       | 340,406.63          |
| Data Software                                                 | 72000        |       | 84,133.73           |       | 677,651.32          |       |                     |       | 710,009.54        |       |       |       |       |       | 1,271,794.59        |
| Other Licenses                                                | 73001        |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Data Licenses- Perpetual                                      | 73002        |       | 10.00               |       |                     |       |                     |       | (10.00)           |       |       |       |       |       |                     |
| Amortization                                                  | 73003        |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Lease Payments (Long-Term/Asset => \$5,000)                   | 73050        |       |                     |       |                     |       |                     |       |                   |       |       |       |       |       |                     |
| Lease Payments - Short Term/Asset => \$5,000                  | 73100        |       |                     |       |                     |       |                     |       | (71,814.08)       |       |       |       |       |       | (71,814.08)         |
| Renov. & Reno./Non-Cap. Repair & Maint/Other Struct. & Improv | 78000        |       |                     |       | 76,514.52           |       |                     |       | (8,221,327.17)    |       |       |       |       |       | (8,144,812.65)      |
| Land                                                          | 77000        |       |                     |       |                     |       |                     |       | 3,586,084.42      |       |       |       |       |       | 3,586,084.42        |
| Other Structures & Land Improvements                          | 79000        |       |                     |       |                     |       |                     |       | 909,559.27        |       |       |       |       |       | 909,559.27          |
| <b>TOTAL CAPITAL OUTLAY</b>                                   |              |       | 117,685.68          |       | 882,108.84          |       |                     |       | 13,994,101.87     |       |       |       |       |       | 14,976,898.43       |
| <b>TOTAL ALL EXPENDITURES</b>                                 |              |       | 50,053,919.17       |       | 22,156,878.67       |       | 1,532,160.94        |       | 18,130,344.71     |       |       |       |       |       | 80,873,303.59       |
| <b>CHANGE IN FUND BALANCE</b>                                 |              |       | <b>2,677,986.53</b> |       | <b>(136,876.40)</b> |       | <b>(259,281.43)</b> |       | <b>(7,939.83)</b> |       |       |       |       |       | <b>2,250,009.37</b> |

| ACCOUNT TITLE                                                  | GL CODE | FUND BALANCE UNRESTRICTED CURRENT | 60110 | 60500 | 61000                 | 62000 | 63000 | 64000 | 65000                 | 66000               | 67000 | 68000 | 69000 | 69500 | 69521 | 69600 |
|----------------------------------------------------------------|---------|-----------------------------------|-------|-------|-----------------------|-------|-------|-------|-----------------------|---------------------|-------|-------|-------|-------|-------|-------|
| Reserved for Encumbrance                                       | 30100   | 356,633.47                        |       |       | 173,276.25            |       |       |       |                       |                     |       |       |       |       |       |       |
| Reserved for Performance Based Incentive Funds                 | 30200   |                                   |       |       |                       |       |       |       |                       | 18,630.49           |       |       |       |       |       |       |
| Reserved for Academic Improvement Trust Funds                  | 30300   |                                   |       |       |                       |       |       |       |                       |                     |       |       |       |       |       |       |
| Reserved for Other Required Purposes                           | 30400   | 839,891.00                        |       |       |                       |       |       |       |                       |                     |       |       |       |       |       |       |
| Reserved for Staff & Program Development                       | 30500   | 680,000.00                        |       |       |                       |       |       |       |                       |                     |       |       |       |       |       |       |
| Reserved for Capital Projects                                  | 30600   |                                   |       |       |                       |       |       |       |                       |                     |       |       |       |       |       |       |
| Reserved for Matching Grants                                   | 30700   |                                   |       |       |                       |       |       |       |                       |                     |       |       |       |       |       |       |
| Fund Balance - Board Designated                                | 30900   | 8,367,238.00                      |       |       |                       |       |       |       |                       |                     |       |       |       |       |       |       |
| Fund Balance - Grantor                                         | 31000   |                                   |       |       | 4,193,306.25          |       |       |       |                       |                     |       |       |       |       |       |       |
| Fund Balance - College                                         | 31100   | 12,388,632.36                     |       |       |                       |       |       |       |                       | 6,637,859.09        |       |       |       |       |       |       |
| Invested in Plant                                              | 31200   |                                   |       |       | 484,713.20            |       |       |       | (19,294.89)           |                     |       |       |       |       |       |       |
| <b>TOTAL RESERVE &amp; UNALLOCATED FUND BALANCES</b>           |         | <b>22,612,394.83</b>              |       |       | <b>4,366,582.50</b>   |       |       |       | <b>(19,294.89)</b>    | <b>6,637,859.09</b> |       |       |       |       |       |       |
| Amount Expected to be Financed in Future Yrs (negative number) |         | (23,531,653.14)                   |       |       | (255,751.05)          |       |       |       | (10,560.53)           |                     |       |       |       |       |       |       |
| <b>TOTAL FUND BALANCES</b>                                     |         | <b>(919,258.31)</b>               |       |       | <b>(4,110,831.45)</b> |       |       |       | <b>(9,854,713.20)</b> | <b>6,645,965.05</b> |       |       |       |       |       |       |

| ACCOUNT TITLE                                  | GL CODE | FUND BALANCE UNRESTRICTED CURRENT |
|------------------------------------------------|---------|-----------------------------------|
| Reserved for Encumbrance                       | 30100   | 356,633.47                        |
| Reserved for Performance Based Incentive Funds | 30200   |                                   |
| Reserved for Academic Improvement Trust Funds  | 30300   |                                   |
| Reserved for Other Required Purposes           | 30400   | 839,891.00                        |
| Reserved for Staff & Program Development       | 30500   | 680,000.00                        |
| Reserved for Capital Projects                  | 30600   |                                   |
| Reserved for Matching Grants                   | 30700   |                                   |
| Fund Balance - Board Designated                | 30900   | 8,367,238.00                      |
| Fund Balance - Grantor                         | 31000   |                                   |
| Fund Balance - College                         | 31100   | 12,388,632.36                     |
| Invested in Plant                              | 31200   |                                   |
| <b>TOTAL FUND BALANCES</b>                     |         | <b>(919,258.31)</b>               |

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 31100.1

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

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**Summary of Expenditures by Function**  
**Current Fund - Unrestricted (Fund 1)**  
**Fiscal Year 2022-2023**

Version:  
2023.v02

| FUNCTION                       | Personnel<br>(GLC 50000s) | Current Expense<br>(GLC 60000s) | Capital Outlay<br>(GLC 70000s) | Total            | %<br>Of Total |
|--------------------------------|---------------------------|---------------------------------|--------------------------------|------------------|---------------|
| Instruction                    | \$ 18,39,738.80           | \$ 899,526.31                   | \$ 105,763.59                  | \$ 19,355,028.70 | 39%           |
| Research                       | \$ -                      | \$ -                            | \$ -                           | \$ -             | 0%            |
| Public Service                 | \$ -                      | \$ -                            | \$ -                           | \$ -             | 0%            |
| Academic Support               |                           |                                 |                                |                  |               |
| Academic Support-Other         | \$ 1,902,765.24           | \$ 737,880.49                   | \$ 10.00                       | \$ 2,640,655.73  | 5%            |
| Staff/Program Development      | \$ -                      | \$ 1,195.00                     | \$ -                           | \$ 1,195.00      | 0%            |
| Student Support                | \$ 4,000,013.29           | \$ 248,153.01                   | \$ 4,988.36                    | \$ 4,253,154.66  | 8%            |
| Institutional Support          | \$ 10,269,515.03          | \$ 4,410,588.72                 | \$ 6,923.73                    | \$ 14,687,027.48 | 29%           |
| Plant Operation & Maintenance  | \$ 1,856,806.84           | \$ 4,547,999.82                 | \$ -                           | \$ 6,404,806.66  | 13%           |
| Student Aid                    | \$ -                      | \$ 1,043,640.25                 | \$ -                           | \$ 1,043,640.25  | 2%            |
| Transfers, Contingencies, Etc. | \$ -                      | \$ 1,668,410.69                 | \$ -                           | \$ 1,668,410.69  | 3%            |
| <b>Total</b>                   | \$ 36,378,839.20          | \$ 13,557,394.29                | \$ 117,685.68                  | \$ 50,053,919.17 | 100%          |

Check: Accounts by GL Total (Fund 1)

\$ 36,378,839.20    \$ 13,557,394.29    \$ 117,685.68



**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**Report of Student Activities and Service Fees**  
**Revenues and Expenditures**  
**Fiscal Year 2022 - 2023**

Version: 2023.v02

|                                        |                |                 |
|----------------------------------------|----------------|-----------------|
| <b>BEGINNING BALANCE</b>               |                | \$ 1,546,787.23 |
| <b>FEES COLLECTED (GL 40850)</b>       |                | \$ 1,277,453.02 |
| <b>OTHER REVENUES (See Note Below)</b> |                | -               |
| <b>TOTAL</b>                           |                | \$ 1,277,453.02 |
| <b>EXPENDITURES BY TYPE</b>            |                |                 |
| 5.1000 Social & Cultural Development   | \$ 150,927.53  |                 |
| 5.2000 Organized Athletics             | \$ 724,757.89  |                 |
| 5.3000 Counseling & Advisement         | \$ 132,272.65  |                 |
| 5.4000 Placement Services              | -              |                 |
| 5.5000 Financial Aid Administration    | -              |                 |
| 5.6000 Student Records and Admissions  | -              |                 |
| 5.7000 Health Services                 | -              |                 |
| 5.8100 Services for Special Students   | \$ 205,327.50  |                 |
| 5.9000 Student Service Administration  | \$ (13,101.26) |                 |
| <b>OTHER (See note below)</b>          |                |                 |
| <b>TOTAL EXPENDITURES</b>              |                | \$ 1,200,184.31 |
| <b>ENDING BALANCE</b>                  |                | \$ 1,624,055.94 |

**Note: Other Revenues Include -**

**Note: Other Expenditures Include -**  
 Bad debt expense: \$47.28;

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA**  
**Report of Capital Improvement Fees**  
**(Fees Collected Under Section 1009.23(11), F.S.)**  
**Fiscal Year 2022 - 2023**

|                                                | Version: |                                          |                                |
|------------------------------------------------|----------|------------------------------------------|--------------------------------|
| BEGINNING FUND BALANCE AS OF 07-01-2022        | 2023.V02 | Interest and<br>Other Revenue<br>Sources | Capital<br>Improvement<br>Fees |
|                                                |          | \$ 556,214.57                            | \$ 4,176,332.16                |
| <b>REVENUES</b>                                |          |                                          |                                |
| <b>Capital Improvement Fees</b>                |          |                                          |                                |
| CIF - A & P, PSV, EPI, College Prep (GL 40860) |          | \$ -                                     | \$ 1,441,297.71                |
| CIF - PSAV (GL 40861)                          |          | \$ -                                     | -                              |
| CIF - Baccalaureate (GL 40864)                 |          | \$ -                                     | \$ 97,306.34                   |
| Total Capital Improvement Fees Received        |          | \$ -                                     | \$ 1,538,604.02                |
| Interest Received                              |          | \$ -                                     | -                              |
| <b>Other Receipts (Please explain below)</b>   |          | \$ -                                     | XXXXX                          |
| <b>Total Revenues</b>                          |          | <b>\$ -</b>                              | <b>\$ 1,538,604.05</b>         |

|                           |  | \$ 4,732,546.73 | \$ 1,441,299.71        |
|---------------------------|--|-----------------|------------------------|
|                           |  |                 | \$ -                   |
|                           |  |                 | \$ 97,306.34           |
|                           |  |                 | \$ 1,538,604.05        |
|                           |  |                 | \$ -                   |
|                           |  |                 | \$ -                   |
| <b>Total Expenditures</b> |  | <b>\$ -</b>     | <b>\$ 1,538,604.05</b> |

| <b>EXPENDITURES</b>                    |  |             |             |
|----------------------------------------|--|-------------|-------------|
| 1. New Construction                    |  | \$ -        | -           |
| 2. Remodeling                          |  | \$ -        | -           |
| 3. Renovation                          |  | \$ -        | -           |
| 4. Equipment                           |  | \$ -        | -           |
| 5. Maintenance                         |  | \$ -        | -           |
| 6. Technology                          |  | \$ -        | -           |
| <b>7. Other (Please explain below)</b> |  | \$ -        | -           |
| <b>Total Expenditures</b>              |  | <b>\$ -</b> | <b>\$ -</b> |

|                                           |  |                        |                      |
|-------------------------------------------|--|------------------------|----------------------|
| <b>Bond Payments</b>                      |  | \$ -                   | -                    |
| <b>ENDING FUND BALANCE AS OF 06-30-23</b> |  | <b>\$ 5,714,936.21</b> | <b>\$ 556,214.57</b> |
|                                           |  | <b>\$ 6,271,150.78</b> |                      |

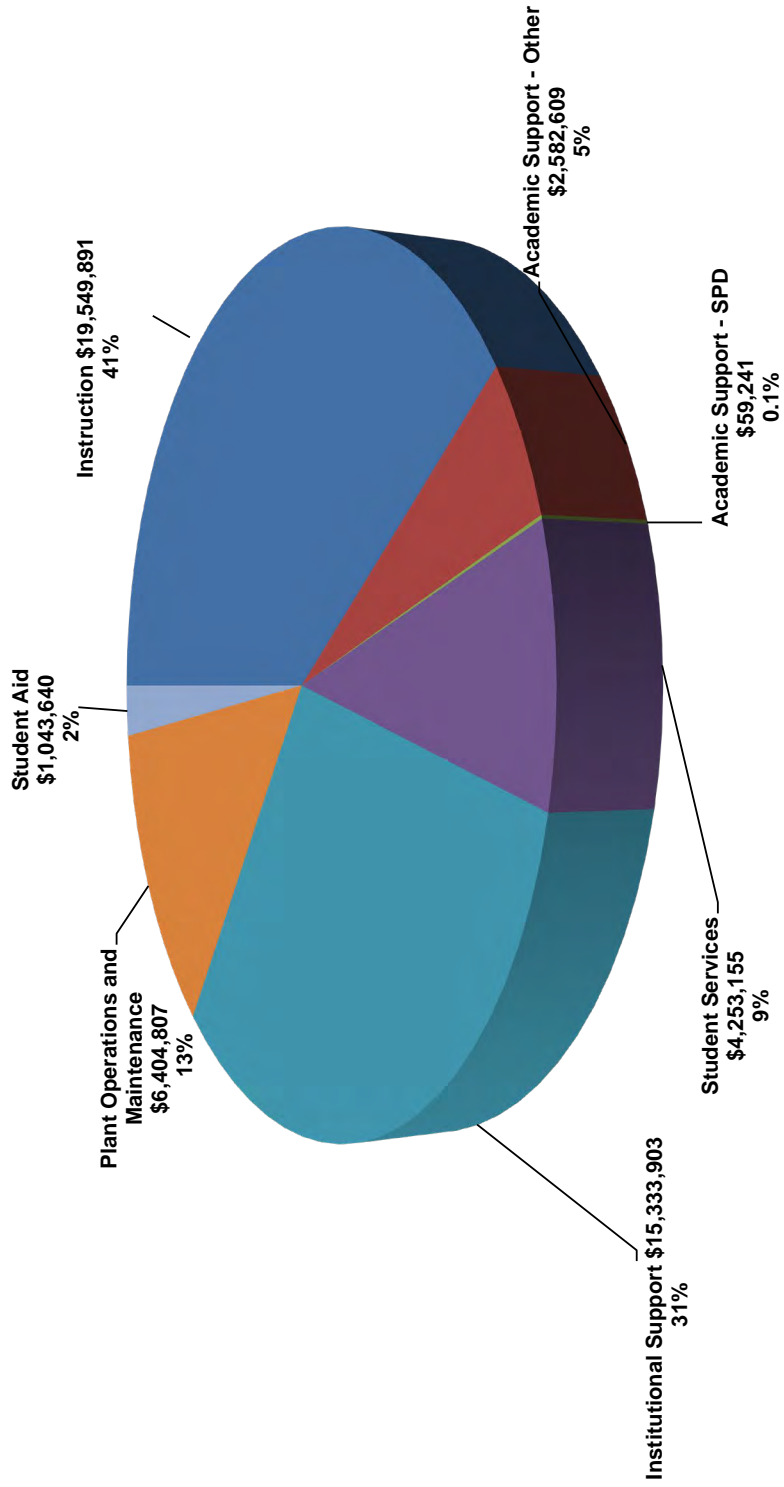
Note: Section 1009.23(11), F.S., establishes a separate fee for capital improvements, technology enhancements, or equipping student buildings. It provides that the fees collected must be deposited in a separate account. Fees collected for capital projects may be expended only to construct and equip, 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, 2023**

| OLO    | FEIN      | Assistance Listing Number | ARRA | COVID-19 | ARP | Federal Awarding Agency       | Assistance Listing Program Title                                   | R&D | Loans & Loan Guaranteed | Pass-Through Grantor | Award Number                                                | Total Expenditures      |
|--------|-----------|---------------------------|------|----------|-----|-------------------------------|--------------------------------------------------------------------|-----|-------------------------|----------------------|-------------------------------------------------------------|-------------------------|
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Federal Direct Student Loans                                       | N   | Y                       | D                    | Stafford Loans                                              | P268K221268 2,275,273   |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Federal Direct Student Loans                                       | N   | Y                       | D                    | Stafford Loans                                              | P268K211268 2,696,891   |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Career and Technical Education -- Basic Grants to States           | N   | N                       | T                    | Pathways Grant<br>Mole Marine<br>Laboratory and<br>Aquarium | 412-90310-35501 805,170 |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | National Science Foundation   | Education and Human Resources                                      | Y   | N                       | I                    | CARES /<br>HEERF                                            | 1922351 2,905           |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | Y        | Y   | U. S. Department of Education | Higher Education Emergency Relief Fund (HEERF) Student Aid Portion | N   | N                       | D                    | CARES /<br>HEERF                                            | P425E201280 3,959,725   |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | Y        | Y   | U. S. Department of Education | HEERF Institutional Portion                                        | N   | N                       | D                    | CARES /<br>HEERF                                            | P425F200882 2,177,706   |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | Y        | Y   | U. S. Department of Education | HEERF Strengthening Institutions Program (SIP)                     | N   | N                       | D                    | CARES /<br>HEERF                                            | P425M200062 4,841       |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | Y        | Y   | U. S. Department of Education | HEERF Strengthening Institutions Program (SIP)                     | N   | N                       | D                    | CARES /<br>HEERF                                            | P425F200882 5,773,493   |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | Y        | N   | U. S. Department of Education | Governor's Emergency Education Relief (GEER) Fund                  | N   | N                       | T                    | Department of<br>Education                                  | 412-1230A-TCR01 245,021 |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | TRIO Student Support Services                                      | N   | N                       | D                    | TRIO                                                        | P042A201666 282,475     |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Federal Work-Study Program                                         | N   | N                       | D                    | Federal<br>WorkStudy<br>2021-22                             | P033A210903 239,890     |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Career and Technical Education -- Basic Grants to States           | N   | N                       | T                    | Department of<br>Education<br>(PERKINS)                     | 412-1612B-2CP01 5,000   |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Child Care Access Means Parents in School                          | N   | N                       | D                    | CCAMPIS                                                     | P335A210081 115,914     |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | Y        | N   | U. S. Department of Education | Elementary and Secondary School Emergency Relief (ESSER) Fund      | N   | N                       | I                    | Manatee County<br>School District                           | 4930504373 123,092      |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | Y        | N   | U. S. Department of Education | Elementary and Secondary School Emergency Relief (ESSER) Fund      | N   | N                       | I                    | Manatee County<br>School District                           | 4957104375 150,255      |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Career and Technical Education -- Basic Grants to States           | N   | N                       | T                    | Florida<br>Department of<br>Education<br>(PERKINS)          | 412-1611B-2CP01 86      |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | National Science Foundation   | Education and Human Resources                                      | Y   | N                       | T                    | St. Petersburg<br>College                                   | 2007989 78,038          |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Federal Supplemental Educational Opportunity Grants                | N   | N                       | D                    | SEOG 22-23                                                  | P007A21903 273,000      |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Federal Pell Grant Program                                         | N   | N                       | D                    | Pell 2022-23                                                | P063P221268 12,015,924  |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Federal Pell Grant Program                                         | N   | N                       | D                    | Pell 2021-22                                                | P063P211268 647,181     |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Career and Technical Education -- Basic Grants to States           | N   | N                       | T                    | Florida<br>Department of<br>Education<br>(PERKINS)          | 412-1612B-2CP01 498,876 |
| 051500 | 596031182 | FPENFM7VKMV3              | N    | N        | N   | U. S. Department of Education | Federal Direct Student Loans                                       | N   | Y                       | D                    | Stafford Loans                                              | P268K221268 87,716      |

# APPENDIX B STATE EXHIBITS AND SCHEDULES

State College of Florida  
Expenditures By Organizational Category - Unrestricted  
2022-23



**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, 2023**

**SCHEDULE 1**

|                                                           | Personnel Costs |              | Current Expenses |            | Capital Outlay |            | Total        |
|-----------------------------------------------------------|-----------------|--------------|------------------|------------|----------------|------------|--------------|
|                                                           | Unrestricted    | Restricted   | Unrestricted     | Restricted | Unrestricted   | Restricted |              |
| <b>Lower Division:</b>                                    |                 |              |                  |            |                |            |              |
| <b>Instruction</b>                                        |                 |              |                  |            |                |            |              |
| 111041 Science - Bradenton                                | \$ 1,979,156.30 | -            | \$ 58,569.70     | -          | -              | -          | 2,037,726.00 |
| 111042 Science - Venice                                   | 498,938.70      | -            | 22,919.37        | -          | -              | -          | 521,858.07   |
| 111048 Science - LWR                                      | 100,451.74      | -            | 6,951.60         | -          | -              | -          | 107,403.34   |
| 111050 Bio-Technology AS                                  | 2,340.79        | -            | 8,551.94         | -          | -              | -          | 10,892.73    |
| 111051 Biotech Alliance(BASBE)                            | -               | 73,127.37    | -                | 4,910.94   | -              | -          | 78,038.31    |
| 111063 NSF-B2B Grant                                      | -               | 2,904.52     | -                | -          | -              | -          | 2,904.52     |
| 111064 NSF-Moie Grant                                     | -               | -            | -                | -          | -              | -          | -            |
| 112101 Art, Design and Humanities - Bradenton             | 1,050,292.62    | -            | 22,706.28        | -          | -              | -          | 1,072,998.90 |
| 112102 Art, Design and Humanities - Venice                | 232,169.34      | -            | 2,461.60         | -          | -              | -          | 234,630.94   |
| 112103 Graphic Design Technology                          | 135,677.52      | -            | 4,821.73         | -          | -              | -          | 140,499.25   |
| 112104 Music                                              | 549,944.82      | -            | 27,044.44        | -          | -              | -          | 576,989.26   |
| 112105 Drama                                              | 235,199.93      | -            | 15,729.40        | -          | -              | -          | 250,929.33   |
| 112106 Digital Cinema AS                                  | 184,644.28      | -            | 1,316.32         | -          | -              | -          | 185,960.60   |
| 112210 Digital Photo AS                                   | 6,262.50        | -            | 7,251.43         | -          | -              | -          | 13,513.93    |
| 112211 Two Dimensional Studio Art                         | -               | -            | 5,050.85         | -          | -              | -          | 5,050.85     |
| 112212 Three Dimensional Studio Art                       | -               | -            | 4,280.20         | -          | -              | -          | 4,280.20     |
| 113111 Language and Literature - Bradenton                | 2,316,850.99    | 2,029.01     | 5,938.64         | -          | -              | -          | 2,324,818.64 |
| 113112 Language and Literature - Venice                   | 536,206.04      | -            | 2,273.29         | -          | -              | -          | 538,479.33   |
| 114081 Health and Physical Education - Bradenton          | 46,447.38       | -            | 3,695.47         | -          | -              | -          | 50,142.85    |
| 114082 Health and Physical Education - Venice             | 4,058.00        | -            | 89.85            | -          | -              | -          | 4,147.85     |
| 114083 Education Programs(EPI)                            | 190,892.19      | -            | 1,948.14         | -          | -              | -          | 192,840.33   |
| 114110 Early Childhood Education AS                       | 145,287.69      | -            | 851.71           | -          | -              | -          | 146,139.40   |
| 116171 Mathematics - Bradenton                            | 1,789,353.11    | -            | 7,879.06         | -          | -              | -          | 1,797,232.17 |
| 116172 Mathematics - Venice                               | 395,826.75      | -            | 3,282.71         | -          | -              | -          | 399,109.46   |
| 117221 Social and Behavioral Sciences - Bradenton         | 1,155,668.82    | -            | 4,772.47         | -          | -              | -          | 1,160,441.29 |
| 117222 Social and Behavioral Sciences - Venice            | 262,096.18      | -            | 460.74           | -          | -              | -          | 262,556.92   |
| 117223 Criminal Justice AAS                               | 155,983.55      | -            | 992.57           | -          | -              | -          | 156,986.12   |
| 117224 Paralegal/Legal Assistant AS                       | 125,923.10      | -            | 1,251.39         | -          | -              | -          | 127,174.49   |
| 117225 Fire Science Technology AS                         | 13,802.47       | -            | 422.50           | -          | -              | -          | 14,224.97    |
| 117230 Model UN                                           | -               | 70,533.47    | -                | 39,777.10  | -              | -          | 110,310.57   |
| 117231 CCAMPIS Grant                                      | 1,113,470.24    | -            | 62,916.07        | -          | 78,911.00      | -          | 1,255,297.31 |
| 123011 Nursing - Bradenton                                | -               | -            | -                | -          | -              | -          | -            |
| 123012 Nursing - Venice                                   | -               | -            | -                | -          | -              | -          | -            |
| 123013 Radiology                                          | 443,079.76      | -            | 18,312.23        | -          | 2,216.55       | -          | 463,608.54   |
| 123015 Occupational Therapy                               | 349,474.19      | -            | 21,039.69        | -          | -              | -          | 370,513.88   |
| 123016 Physical Therapy                                   | 324,843.08      | -            | 15,535.40        | -          | -              | -          | 340,378.48   |
| 123017 Dental Hygiene                                     | 463,111.65      | -            | 10,880.04        | -          | 1,574.15       | -          | 475,565.84   |
| 123018 Dental Hygiene Clinic                              | -               | -            | 44,745.02        | -          | 24,593.89      | -          | 69,338.91    |
| 123019 Nursing - Lakewood Ranch                           | -               | -            | 63,456.37        | -          | -              | -          | 63,456.37    |
| 123023 Health Services Management A.S.                    | 26,212.44       | -            | -                | -          | -              | -          | 26,212.44    |
| 123022 Nursing Center of Excellence                       | 114,953.34      | -            | (7,109.08)       | -          | -              | -          | 107,844.26   |
| 123024 Nursing Grant                                      | -               | 1,452,761.36 | -                | 716,852.80 | -              | -          | 2,569,549.62 |
| 123025 Evening / Weekend Nursing                          | -               | 130,579.75   | -                | -          | -              | -          | 130,579.75   |
| 123213 Nursing Center of Excellence                       | -               | 51,332.90    | -                | -          | -              | -          | 51,332.90    |
| 123219 Venice Hospital Dept Chair                         | -               | 168,122.13   | -                | -          | -              | -          | 168,122.13   |
| 123260 Endowed Fac/Staff-Hlth Svcs                        | -               | 2,337.91     | -                | 630.00     | -              | -          | 2,967.91     |
| 125011 AHEC                                               | 519,049.36      | -            | 253.95           | -          | -              | -          | 519,303.31   |
| 125012 Business Administration AA - Bradenton             | 86,277.04       | -            | 97.30            | -          | -              | -          | 86,374.34    |
| 125015 Business Administration AA - Venice                | 656,990.43      | -            | 9,831.43         | -          | -              | -          | 666,821.86   |
| 125016 Computer and Engineering Technology AS - Bradenton | 96,763.51       | -            | 6,728.75         | -          | -              | -          | 103,492.26   |
| 125017 Engineering Technology AS - Venice                 | -               | -            | 72,230.80        | -          | -              | -          | 72,230.80    |
| 125020 Cent. for Adv. Tech. & Innovation                  | 311,048.80      | -            | 1,536.20         | -          | -              | -          | 312,585.00   |
| 125210 Business Administration AS                         | -               | -            | -                | -          | -              | -          | -            |
| 125033 Accounting Technology A.S.                         | -               | -            | -                | -          | -              | -          | -            |
| 127201 N/C Occupat Motor Safety Educ                      | -               | 513,721.31   | -                | -          | -              | -          | 688,681.24   |
| 127202 Traffic Safety Institute - DUJ Program             | -               | 54,767.18    | -                | -          | -              | -          | 83,871.88    |
| 127203 Traffic Safety Institute - Special Supervision     | -               | 25,035.06    | -                | -          | -              | -          | 25,679.48    |
| 127205 Traffic Safety Institute - Driver Improvement      | -               | -            | -                | 644.42     | -              | -          | -            |

|        |                                      |                         |                        |                        |                      |                      |             |             |                         |
|--------|--------------------------------------|-------------------------|------------------------|------------------------|----------------------|----------------------|-------------|-------------|-------------------------|
| 131011 | Substance Abuse Prevention Program   | 270,788.69              | -                      | -                      | 34,791.80            | -                    | -           | -           | 305,580.49              |
| 131012 | Academic Resource Center - Bradenton | 113,073.17              | -                      | -                      | 15,464.73            | -                    | -           | -           | 128,537.90              |
| 131013 | Academic Resource Center - Venice    | -                       | -                      | -                      | -                    | -                    | -           | -           | -                       |
| 142000 | Academic Resource Center - LWR       | 124,633.70              | 23,558.55              | 984,542.00             | 18,447.63            | -                    | -           | -           | 1,151,181.88            |
| 150242 | Avocational                          | -                       | 642,987.84             | 409,500.15             | -                    | -                    | -           | -           | 1,175,197.95            |
| 150001 | Workforce                            | -                       | -                      | -                      | -                    | -                    | -           | -           | -                       |
| 150005 | Florida Job Growth Grant             | 208,238.65              | -                      | -                      | 192,977.34           | -                    | -           | -           | 401,215.99              |
| 150006 | Corporate and Community Development  | 10,190.85               | 71,639.68              | 308,770.32             | 34,194.11            | -                    | -           | -           | 425,827.96              |
| 150201 | Coding Academy                       | -                       | -                      | -                      | -                    | -                    | -           | -           | -                       |
| 150243 | WIOA Grant                           | 34,651.34               | -                      | 258,821.00             | -                    | -                    | -           | -           | 293,472.34              |
|        | WFDS - Work Keys                     | -                       | -                      | -                      | -                    | -                    | -           | -           | -                       |
|        | <b>Total Instruction</b>             | <b>\$ 17,382,335.05</b> | <b>\$ 3,285,438.04</b> | <b>\$ 2,938,513.36</b> | <b>\$ 838,219.18</b> | <b>\$ 107,295.59</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 25,075,479.64</b> |

|                       |                                                 |             |             |             |                       |             |             |             |                       |
|-----------------------|-------------------------------------------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-----------------------|
| <b>Public Service</b> |                                                 |             |             |             |                       |             |             |             |                       |
| 300005                | Auxiliary General Operations                    | -           | -           | -           | 721.50                | -           | -           | -           | 721.50                |
| 310301                | Community Use of College Facilities - Bradenton | -           | -           | -           | (39,895.00)           | -           | -           | -           | (39,895.00)           |
| 310302                | Community Use of College Facilities - Venice    | -           | -           | -           | -                     | -           | -           | -           | -                     |
| 310303                | Community Use of College Facilities - CIT       | -           | -           | -           | -                     | -           | -           | -           | -                     |
|                       | <b>Total Public Service</b>                     | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (39,895.00)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (39,895.00)</b> |

|                                              |                                                    |                        |             |             |                      |             |             |             |                        |
|----------------------------------------------|----------------------------------------------------|------------------------|-------------|-------------|----------------------|-------------|-------------|-------------|------------------------|
| <b>Academic Support - Learning Resources</b> |                                                    |                        |             |             |                      |             |             |             |                        |
| 410100                                       | Learning Resource Center                           | 1,017,150.84           | -           | -           | 261,715.74           | -           | -           | -           | 1,278,866.58           |
| 410301                                       | Art Gallery - Bradenton                            | 3,585.91               | -           | -           | -                    | -           | -           | -           | 3,585.91               |
| 410302                                       | Art Gallery - Venice                               | -                      | -           | -           | -                    | -           | -           | -           | -                      |
| 410311                                       | Family Heritage House                              | 20,711.08              | -           | -           | 7,652.34             | -           | -           | -           | 28,363.42              |
| 410401                                       | Performing Arts Center                             | 195,647.05             | -           | -           | 18,624.53            | -           | -           | -           | 214,271.58             |
| 410402                                       | Performing Arts Center - Rentals                   | -                      | -           | -           | -                    | -           | -           | -           | -                      |
|                                              | <b>Total Academic Support - Learning Resources</b> | <b>\$ 1,237,094.88</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 287,992.61</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,525,087.49</b> |

|                                 |                                                       |                      |                      |                     |                      |                 |             |             |                        |
|---------------------------------|-------------------------------------------------------|----------------------|----------------------|---------------------|----------------------|-----------------|-------------|-------------|------------------------|
| <b>Academic Support - Other</b> |                                                       |                      |                      |                     |                      |                 |             |             |                        |
| 460102                          | Academic Office - Bradenton                           | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 460103                          | Division of Health Sciences                           | 91,655.24            | -                    | -                   | 3,215.93             | -               | -           | -           | 94,871.17              |
| 460104                          | Director of Technical and Occupational Education      | 152,794.49           | -                    | -                   | 19,199.64            | -               | -           | -           | 171,994.13             |
| 460105                          | Online Learning                                       | 288,261.00           | -                    | -                   | 244,878.76           | -               | -           | -           | 533,139.76             |
| 460108                          | Faculty Professional Development Team                 | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 460221                          | Carl Perkins Basic Vocational Grant 2013-14           | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 460222                          | Carl Perkins Basic Vocational Grant 2014-15           | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 460224                          | Workforce Degree Development                          | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 460226                          | Perkins Grant                                         | -                    | 231,683.49           | 71,506.95           | -                    | -               | -           | -           | 422,819.56             |
| 460227                          | CARES Rapid Credentialing 2020-21                     | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 460301                          | Academic Office - Venice                              | 51,653.98            | -                    | -                   | 5,370.69             | -               | -           | -           | 57,024.67              |
| 460302                          | Academic Office - LWR                                 | 81,305.65            | -                    | -                   | 2,777.39             | -               | -           | -           | 84,083.04              |
| 101                             | SPD Insv-Prez. Contingency-Even Yr.                   | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 111                             | SPD - VP/EM FA/Regist/Advis./McNeil                   | -                    | -                    | -                   | 1,673.92             | -               | -           | -           | 1,673.92               |
| 200                             | SPD Insv-State Council - Even Year                    | -                    | -                    | -                   | 6,500.00             | -               | -           | -           | 6,500.00               |
| 201                             | Inservice EVP/Provost - Even Yr                       | -                    | -                    | -                   | (756.00)             | -               | -           | -           | (756.00)               |
| 202                             | SPD In-Service State Council Odd Yr                   | -                    | -                    | -                   | 31,642.07            | -               | -           | -           | 31,642.07              |
| 212                             | SPD Inservice - VPSSEM - Even Year                    | -                    | -                    | -                   | 4,500.00             | -               | -           | -           | 4,500.00               |
| 213                             | SPD Inservice - VPFAS - Even Year                     | -                    | -                    | -                   | 137.89               | -               | -           | -           | 137.89                 |
| 214                             | SPD Leadership Academy                                | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 215                             | In-Service EVP/Provost Odd Year                       | -                    | -                    | -                   | 10,606.73            | -               | -           | -           | 10,606.73              |
| 216                             | SPD In-Service - VPSSEM Odd Year                      | -                    | -                    | -                   | 20,276.44            | -               | -           | -           | 20,276.44              |
| 217                             | SPD In-Service - VPFAS Odd Year                       | -                    | -                    | -                   | 20,399.00            | -               | -           | -           | 20,399.00              |
| 219                             | SPD In-Service - VP IE Odd Year                       | -                    | -                    | -                   | 13,370.82            | -               | -           | -           | 13,370.82              |
| 470201                          | SPD - Program Conf 2017-18                            | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 470101                          | Staff and Program Development - In Service Education  | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 480101                          | SPD Tuition Reimb Grad 2017-18                        | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 480201                          | SPD Tuition Reimb Under 2017-18                       | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 480304                          | Staff and Program Development - Tuition Reimbursement | -                    | -                    | -                   | 1,195.00             | -               | -           | -           | 1,195.00               |
| 480305                          | Staff and Program Development - Tuition Reimbursement | -                    | -                    | -                   | -                    | -               | -           | -           | -                      |
| 480306                          | SPD Professional. & AFC - Odd Year                    | -                    | -                    | -                   | 42,003.37            | -               | -           | -           | 42,003.37              |
| 480307                          | Sp Tuition - Odd Year                                 | -                    | -                    | -                   | 16,043.00            | -               | -           | -           | 16,043.00              |
|                                 | <b>Total Academic Support - Other</b>                 | <b>\$ 655,670.36</b> | <b>\$ 231,683.49</b> | <b>\$ 71,506.95</b> | <b>\$ 384,948.28</b> | <b>\$ 10.00</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,473,546.20</b> |

|                                                   | \$          | \$ | \$ | \$ | \$ | \$        | \$ | \$ | \$ | \$          |
|---------------------------------------------------|-------------|----|----|----|----|-----------|----|----|----|-------------|
| <b>Student Services</b>                           |             |    |    |    |    |           |    |    |    |             |
| 200000 Restricted Fund Control                    | (13,148.54) |    |    |    |    | 47.28     |    |    |    | (13,101.26) |
| 510101 Phi Theta Kappa/Honors                     | 2,330.67    |    |    |    |    | 20.00     |    |    |    | 2,410.67    |
| 510102 Phi Theta Kappa - Venice                   | 2,338.49    |    |    |    |    | -         |    |    |    | 2,338.49    |
| 510103 Phi Beta Lambda - Venice                   | 2,390.53    |    |    |    |    | 5,040.93  |    |    |    | 7,431.46    |
| 510106 Mathematics Team - Bradenton               | -           |    |    |    |    | -         |    |    |    | -           |
| 510108 State and National Tournament Travel       | -           |    |    |    |    | 39,777.45 |    |    |    | 39,777.45   |
| 510110 Film Video Club                            | -           |    |    |    |    | -         |    |    |    | -           |
| 510111 Student Government Association - Bradenton | -           |    |    |    |    | 9,004.45  |    |    |    | 9,004.45    |
| 510113 Student Government Association - Venice    | -           |    |    |    |    | 13,497.25 |    |    |    | 13,497.25   |
| 510115 Radiography                                | -           |    |    |    |    | 950.00    |    |    |    | 950.00      |
| 510120 E.A.R.T.H.                                 | -           |    |    |    |    | 236.46    |    |    |    | 236.46      |
| 510128 Music                                      | -           |    |    |    |    | 7,815.88  |    |    |    | 7,815.88    |
| 510131 Brain Bowl                                 | 2,379.45    |    |    |    |    | 9,671.26  |    |    |    | 12,050.71   |
| 510133 Student Ambassadors                        | -           |    |    |    |    | 694.12    |    |    |    | 694.12      |
| 510135 American Chemical Society                  | -           |    |    |    |    | -         |    |    |    | -           |
| 510136 Hispanic Latino Club                       | -           |    |    |    |    | -         |    |    |    | -           |
| 510138 Legal Assisting                            | -           |    |    |    |    | -         |    |    |    | -           |
| 510142 Physical Therapy Club                      | -           |    |    |    |    | 799.64    |    |    |    | 799.64      |
| 510145 Occupational Therapy Club                  | -           |    |    |    |    | 2,038.32  |    |    |    | 2,038.32    |
| 510148 Honors Convocation                         | -           |    |    |    |    | 2,167.69  |    |    |    | 2,167.69    |
| 510149 Tournament Academic Teams                  | -           |    |    |    |    | -         |    |    |    | -           |
| 510152 Student Life Advisors                      | 176,459.97  |    |    |    |    | 23,867.53 |    |    |    | 200,327.50  |
| 510155 SGA/Career Resources Center                | -           |    |    |    |    | -         |    |    |    | -           |
| 510159 Student Dental Hygiene Association         | -           |    |    |    |    | 1,018.00  |    |    |    | 1,018.00    |
| 510160 Phi Beta Lambda - Bradenton                | 2,372.63    |    |    |    |    | 6,900.11  |    |    |    | 9,272.74    |
| 510165 Student Handbook/Planner                   | -           |    |    |    |    | 5,000.00  |    |    |    | 5,000.00    |
| 510170 Recruitment and Outreach                   | -           |    |    |    |    | -         |    |    |    | -           |
| 510171 History and Political Science Club         | -           |    |    |    |    | 188.47    |    |    |    | 188.47      |
| 510176 Peer Advisors Venice                       | 10,500.00   |    |    |    |    | -         |    |    |    | 10,500.00   |
| 510179 Music Teachers' Association                | -           |    |    |    |    | -         |    |    |    | -           |
| 510180 Philosophy Club                            | -           |    |    |    |    | -         |    |    |    | -           |
| 510191 Sigma Kappa Delta (B)                      | -           |    |    |    |    | -         |    |    |    | -           |
| 510196 Pop Culture Club YC                        | -           |    |    |    |    | -         |    |    |    | -           |
| 510197 Swamp Scribes VC                           | -           |    |    |    |    | 167.58    |    |    |    | 167.58      |
| 510198 Wellness Program                           | -           |    |    |    |    | 2,584.95  |    |    |    | 2,584.95    |
| 510208 ARC Staffing Bradenton                     | -           |    |    |    |    | 1,893.34  |    |    |    | 1,893.34    |
| 510209 SCF Veterans Club BC                       | -           |    |    |    |    | 3,707.82  |    |    |    | 3,707.82    |
| 510219 Model UN                                   | -           |    |    |    |    | 228.45    |    |    |    | 228.45      |
| 510222 Veterans' Exchange VX VC                   | -           |    |    |    |    | -         |    |    |    | -           |
| 510227 S.P.A.C.E. - Bradenton                     | -           |    |    |    |    | -         |    |    |    | -           |
| 510230 SEM Goals                                  | -           |    |    |    |    | -         |    |    |    | -           |
| 510231 The Literary Guild                         | -           |    |    |    |    | 295.00    |    |    |    | 295.00      |
| 510235 Museum Club                                | -           |    |    |    |    | -         |    |    |    | -           |
| 510237 BASBE Club - BC                            | -           |    |    |    |    | -         |    |    |    | -           |
| 510241 SGA Officers                               | 221.25      |    |    |    |    | -         |    |    |    | 221.25      |
| 510242 Peer Advisors Bradenton                    | -           |    |    |    |    | -         |    |    |    | -           |
| 510243 LEX Honor Society BC                       | -           |    |    |    |    | -         |    |    |    | -           |
| 510244 Counseling services                        | -           |    |    |    |    | 48,796.60 |    |    |    | 48,796.60   |
| 510245 Nerd Culture                               | -           |    |    |    |    | 1,107.06  |    |    |    | 1,107.06    |
| 510246 Red Cross BC                               | -           |    |    |    |    | -         |    |    |    | -           |
| 510249 Disability Resource Center SABR            | -           |    |    |    |    | -         |    |    |    | -           |
| 510254 SABR Theater Prod/Stud Tickets             | -           |    |    |    |    | 1,834.70  |    |    |    | 1,834.70    |
| 510260 Sigma Kappa Delta (VC)                     | -           |    |    |    |    | 483.42    |    |    |    | 483.42      |
| 510261 STEM Club (VC)                             | -           |    |    |    |    | -         |    |    |    | -           |
| 510262 Xenos VC                                   | -           |    |    |    |    | -         |    |    |    | -           |
| 510263 Cheer Club                                 | -           |    |    |    |    | -         |    |    |    | -           |
| 510265 Food Forest Club                           | -           |    |    |    |    | 450.00    |    |    |    | 450.00      |
| 510267 Clay Club                                  | -           |    |    |    |    | 724.56    |    |    |    | 724.56      |
| 510288 Entrepreneurship Club                      | -           |    |    |    |    | 155.31    |    |    |    | 155.31      |
| 510501 Intramurals                                | -           |    |    |    |    | 87,769.59 |    |    |    | 87,769.59   |
| 521001 Student Activity/Organized Athletics       | 239,730.13  |    |    |    |    | 5,542.19  |    |    |    | 5,542.19    |
| 521002 Manatee Boosters                           | -           |    |    |    |    | 54,874.00 |    |    |    | 54,874.00   |
| 521003 Student Athletic Insurance                 | -           |    |    |    |    | 4,442.00  |    |    |    | 4,442.00    |
| 521004 Drug Free Sports                           | -           |    |    |    |    | -         |    |    |    | -           |
| 521005 Student Services - Special Projects        | 83,925.37   |    |    |    |    | 78,182.87 |    |    |    | 83,925.37   |
| 521101 Men's Baseball Boosters                    | -           |    |    |    |    | -         |    |    |    | -           |
| 521102 Men's Baseball Student Activity            | 35,177.68   |    |    |    |    | 40,259.49 |    |    |    | 75,437.17   |



| Student Services (cont.) |                                     |  |                        |  |        |  |                     |
|--------------------------|-------------------------------------|--|------------------------|--|--------|--|---------------------|
| 521151                   | Women's Softball Boosters           |  |                        |  |        |  | 71,648.92           |
| 521152                   | Women's Softball Student Activity   |  |                        |  |        |  | 30,497.61           |
| 521201                   | Men's Basketball Boosters           |  | 42,276.21              |  |        |  | 41,345.79           |
| 521202                   | Men's Basketball Student Activity   |  | 1,784.73               |  |        |  | 20,788.91           |
| 521501                   | Women's Tennis Boosters             |  | 32,590.25              |  |        |  | 36,379.59           |
| 521502                   | Women's Tennis Student Activity     |  | 7,359.00               |  |        |  | 39,223.67           |
| 521751                   | Women's Volleyball Boosters         |  | 21,881.33              |  |        |  | 38,887.59           |
| 521752                   | Women's Volleyball Student Activity |  | 7,461.00               |  |        |  | 63,247.14           |
| 530101                   | Student Development - Bradenton     |  |                        |  |        |  | 484,272.04          |
| 530102                   | Student Development - Venice        |  |                        |  |        |  | 175,663.29          |
| 530106                   | Student Transition & Support Svcs   |  |                        |  |        |  | 106,564.46          |
| 530201                   | Testing - Bradenton                 |  |                        |  |        |  | 128,466.47          |
| 530202                   | Testing - Venice                    |  |                        |  |        |  | 47,547.16           |
| 530312                   | Gator Engineering                   |  |                        |  |        |  | -                   |
| 530313                   | Title 3 PAPSS                       |  |                        |  |        |  | -                   |
| 530314                   | Gator Engineering at SCF 17-18      |  |                        |  |        |  | -                   |
| 530315                   | Barack Grant - Fdn                  |  |                        |  |        |  | -                   |
| 530316                   | Title 3 Grant                       |  | 118,263.59             |  |        |  | 118,263.59          |
| 530317                   | Title 3 - College Match             |  |                        |  |        |  | -                   |
| 530318                   | TRIO-SSS Grant 2020-21              |  | 189,711.70             |  |        |  | 220,052.97          |
| 541001                   | Career Resources Center             |  |                        |  |        |  | 53,879.38           |
| 541002                   | SCF Student Help                    |  |                        |  |        |  | -                   |
| 541003                   | Student Employment Svcs             |  |                        |  | 324.33 |  | 49,713.52           |
| 550101                   | Financial Aid Bradenton             |  |                        |  |        |  | 663,253.11          |
| 550102                   | Financial Aid Venice                |  |                        |  |        |  | 103,531.90          |
| 550104                   | Veteran's Services                  |  |                        |  |        |  | 6,191.34            |
| 550106                   | VA Reporting fee                    |  |                        |  |        |  | -                   |
| 560101                   | Student Services - Bradenton        |  |                        |  |        |  | -                   |
| 560102                   | Student Services - Venice           |  |                        |  |        |  | -                   |
| 560103                   | Dual Enrollment                     |  |                        |  |        |  | -                   |
| 560104                   | Call Center                         |  |                        |  |        |  | -                   |
| 560105                   | Recruitment & Orientation           |  |                        |  |        |  | -                   |
| 580001                   | Disabilities Resource Center        |  |                        |  |        |  | -                   |
| 580003                   | Summer Bridge Program - Bradenton   |  |                        |  |        |  | -                   |
| 580101                   | Admissions                          |  |                        |  |        |  | -                   |
| 582104                   | CROP Grant                          |  |                        |  |        |  | -                   |
| 582105                   | CROP Grant College Match            |  |                        |  |        |  | -                   |
| 580120                   | CROP Grant 2014-15                  |  |                        |  |        |  | -                   |
| 590001                   | Student Solution Center             |  |                        |  |        |  | -                   |
| Various                  | Student Aid - Other Exp             |  |                        |  |        |  | -                   |
|                          | <b>Total Student Services</b>       |  | <b>\$ 4,000,013.29</b> |  |        |  | <b>\$ 4,988.36</b>  |
|                          |                                     |  |                        |  |        |  | <b>6,014,351.07</b> |

| Institutional Support |                                                        |  |                      |  |  |  |                     |
|-----------------------|--------------------------------------------------------|--|----------------------|--|--|--|---------------------|
| 611101                | Board of Trustees                                      |  |                      |  |  |  | 4,463.18            |
| 611201                | President                                              |  |                      |  |  |  | 518,797.66          |
| 611202                | President's Discretionary - Auxiliary                  |  |                      |  |  |  | 12,163.21           |
| 611220                | Institutional Compliance                               |  |                      |  |  |  | 103,425.42          |
| 611224                | MLK 2015 Diversity Committee                           |  |                      |  |  |  | -                   |
| 611227                | MLK Day Grant                                          |  |                      |  |  |  | -                   |
| 611401                | Vice President of Academic Affairs                     |  |                      |  |  |  | 395,371.72          |
| 611402                | Vice President of Business and Administrative Services |  |                      |  |  |  | 302,515.31          |
| 611403                | Dean for Instl Effectiveness                           |  |                      |  |  |  | 261,502.43          |
| 611404                | Vice President - Institut Effect                       |  |                      |  |  |  | 274,838.62          |
| 611501                | Dean, Venice Campus                                    |  |                      |  |  |  | 102,080.87          |
| 611502                | Vice President Strategic Enrollment                    |  |                      |  |  |  | 208.19              |
| 611505                | Dean, Bradenton Campus                                 |  |                      |  |  |  | 197,697.15          |
| 611506                | Dean, Student Services                                 |  |                      |  |  |  | 243,635.52          |
| 611507                | Student Ombudsman                                      |  |                      |  |  |  | 83,500.78           |
| 611508                | Assistant Dean - Business                              |  |                      |  |  |  | 263.12              |
| 611509                | Assistant Dean-Human.Ans.Letters                       |  |                      |  |  |  | 1,812.53            |
| 611510                | Assistant Dean-Social Sci & Comm Sv                    |  |                      |  |  |  | 3,141.03            |
| 611511                | Assistant Dean - STEM                                  |  |                      |  |  |  | 2,141.76            |
| 611601                | Affirmative Action/Equity Officer                      |  |                      |  |  |  | 4,383.92            |
| 611701                | Internal Auditing                                      |  |                      |  |  |  | -                   |
| 612101                | Institutional Reporting                                |  |                      |  |  |  | -                   |
| 612102                | SACS/Quality Enhancement Plan                          |  |                      |  |  |  | -                   |
| 612103                | Quality Enhancement Plan (QEP)                         |  |                      |  |  |  | -                   |
|                       | <b>Total Student Services</b>                          |  | <b>\$ 969,975.65</b> |  |  |  | <b>\$ 4,988.36</b>  |
|                       |                                                        |  |                      |  |  |  | <b>6,014,351.07</b> |

| <b>Institutional Support (cont.)</b> |                                                   |                  |                 |                 |              |             |               |                  |            |          |   |   |              |
|--------------------------------------|---------------------------------------------------|------------------|-----------------|-----------------|--------------|-------------|---------------|------------------|------------|----------|---|---|--------------|
| 612104                               | Institutional Effectiveness                       | -                | -               | -               | 2,312.76     | -           | -             | -                | -          | -        | - | - | 2,312.76     |
| 612106                               | Institutional Research                            | -                | -               | -               | 6,042.87     | -           | -             | -                | -          | -        | - | - | 146,818.42   |
| 612107                               | Strategic Enrollment Initiatives                  | 140,775.55       | -               | -               | 133,744.10   | -           | -             | -                | -          | -        | - | - | 134,919.10   |
| 612108                               | Service Excellence Initiative                     | -                | -               | -               | 1,259.44     | -           | -             | -                | -          | 1,175.00 | - | - | 1,259.44     |
| 613001                               | General Counsel - Legal                           | 291,200.91       | -               | -               | 35,008.94    | -           | -             | -                | -          | -        | - | - | 326,209.85   |
| 614101                               | Faculty Senate                                    | 3,802.65         | -               | -               | 143.37       | -           | -             | -                | -          | -        | - | - | 3,946.02     |
| 614201                               | Career Employee Council                           | -                | -               | -               | -            | -           | -             | -                | -          | -        | - | - | -            |
| 622001                               | Accounting and Payroll                            | 621,089.89       | -               | -               | 245,525.38   | -           | -             | -                | -          | -        | - | - | 866,615.27   |
| 622301                               | Cashiering and Fee Payment - Bradenton            | 258,260.83       | -               | -               | 103,010.74   | -           | -             | -                | -          | -        | - | - | 268,871.57   |
| 622302                               | Cashiering and Fee Payment - Venice               | 50,380.40        | -               | -               | 6,094.45     | -           | -             | -                | -          | -        | - | - | 56,464.85    |
| 631010                               | Information Technology Services                   | 2,339,084.15     | -               | -               | 1,392,724.55 | -           | -             | -                | -          | 5,748.73 | - | - | 3,737,557.43 |
| 631017                               | Banner Consulting                                 | -                | -               | -               | 163,809.81   | -           | -             | -                | -          | -        | - | - | 163,809.81   |
| 631022                               | Network Services/Disaster Recovery                | -                | -               | -               | 4,174.40     | -           | -             | -                | -          | -        | - | - | 4,174.40     |
| 632001                               | Human Resources                                   | 669,537.73       | -               | -               | 190,849.82   | -           | -             | -                | -          | -        | - | - | 860,387.55   |
| 632002                               | Wellness Program                                  | -                | -               | -               | 8,732.15     | -           | -             | -                | -          | -        | - | - | 8,732.15     |
| 632003                               | Recognition                                       | -                | -               | -               | 10,724.82    | -           | -             | -                | -          | -        | - | - | 10,724.82    |
| 632004                               | Contracted Temp Services                          | -                | -               | -               | 59,373.14    | -           | -             | -                | -          | -        | - | - | 59,373.14    |
| 632005                               | Volunteer Services                                | -                | -               | -               | -            | -           | -             | -                | -          | -        | - | - | -            |
| 632201                               | Wellness - Consortium                             | -                | -               | -               | -            | -           | -             | -                | -          | -        | - | - | -            |
| 633011                               | Purchasing                                        | 153,465.81       | -               | -               | 5,124.68     | -           | -             | -                | -          | -        | - | - | (3,046.66)   |
| 633021                               | Property Records and Receiving                    | 123,854.54       | -               | -               | 1,155.70     | -           | -             | -                | -          | -        | - | - | 158,620.49   |
| 633031                               | Central Stores Copiers                            | -                | -               | -               | 55,291.21    | -           | -             | -                | -          | -        | - | - | 125,010.24   |
| 633032                               | Central Stores Processing                         | 113,322.86       | -               | -               | 57,386.74    | -           | -             | -                | -          | -        | - | - | 170,709.60   |
| 633033                               | Central Stores Resale                             | -                | -               | -               | 15,840.73    | -           | -             | -                | -          | -        | - | - | 15,840.73    |
| 633041                               | Documents/Records Disposal                        | -                | -               | -               | 4,052.72     | -           | -             | -                | -          | -        | - | - | 4,052.72     |
| 633061                               | Mailroom                                          | 38,329.82        | -               | -               | 59,111.32    | -           | -             | -                | -          | -        | - | - | 97,441.14    |
| 633071                               | Unallocated Communication Expense                 | -                | -               | -               | 230,781.19   | -           | -             | -                | -          | -        | - | - | 230,781.19   |
| 633091                               | Transportation Services - Bradenton               | -                | -               | -               | 58,368.66    | -           | -             | -                | -          | -        | - | - | 58,368.66    |
| 633092                               | Transportation Services - Venice                  | -                | -               | -               | 5,561.66     | -           | -             | -                | -          | -        | - | - | 5,561.66     |
| 634101                               | Business Hospitality                              | -                | -               | -               | 1,554.70     | -           | -             | -                | -          | -        | - | - | 1,554.70     |
| 634201                               | Organizational Memberships                        | -                | -               | -               | 59,247.16    | -           | -             | -                | -          | -        | - | - | 59,247.16    |
| 634301                               | Unemployment Compensation                         | -                | -               | -               | 13,270.93    | -           | -             | -                | -          | -        | - | - | 13,270.93    |
| 634302                               | General Liability Insurance - Other Than Property | -                | -               | -               | 1,165,320.41 | -           | -             | -                | -          | -        | - | - | 1,165,320.41 |
| 634350                               | Risk Management                                   | -                | -               | -               | 455.49       | -           | -             | -                | -          | -        | - | - | 455.49       |
| 634401                               | Commencement                                      | -                | -               | -               | 46,562.33    | -           | -             | -                | -          | -        | - | - | 46,562.33    |
| 672001                               | Creative Services and Marketing                   | 896,392.31       | -               | -               | 471,629.60   | -           | -             | -                | -          | -        | - | - | 1,368,021.91 |
| 510800                               | B-SABR Contingency                                | -                | -               | -               | -            | -           | -             | -                | -          | -        | - | - | 36,845.00    |
| 672002                               | Microsite                                         | -                | -               | -               | -            | -           | -             | -                | -          | -        | - | - | -            |
| 672003                               | Student Handbook                                  | -                | -               | -               | 155,750.00   | -           | -             | -                | -          | -        | - | - | 155,750.00   |
| 672004                               | Non Credit Advertising                            | -                | -               | -               | 619.00       | -           | -             | -                | -          | -        | - | - | 619.00       |
| 672010                               | SCF Innovation Grant Program                      | -                | -               | -               | 88,382.25    | -           | -             | -                | -          | -        | - | - | 88,382.25    |
| 673001                               | Resource Development                              | 150,364.20       | -               | -               | -            | -           | -             | -                | -          | -        | - | - | 151,536.91   |
| 673002                               | Institutional Development                         | 532,636.94       | -               | -               | 1,172.71     | -           | -             | -                | -          | -        | - | - | 537,139.06   |
| 673101                               | Foundation Program Services                       | -                | -               | -               | 4,502.12     | -           | -             | -                | -          | -        | - | - | 384,183.61   |
| 600001                               | Cares Act - Institutional portion                 | 330,557.15       | -               | -               | -            | -           | -             | -                | 44,357.46  | -        | - | - | 1,066,675.43 |
| 600002                               | Cares Act - T3 Strengthening Instit               | 298,942.71       | -               | -               | -            | -           | -             | -                | 662,263.72 | -        | - | - | 4,840.70     |
| 150                                  | Lump Sum Salary Items                             | -                | -               | -               | -            | -           | -             | -                | -          | -        | - | - | -            |
| 151                                  | Lump Sum Instructional                            | 919,350.63       | -               | -               | -            | -           | -             | -                | -          | -        | - | - | 919,350.63   |
| 157                                  | General Expense                                   | -                | -               | -               | 1,111.32     | -           | -             | -                | -          | -        | - | - | 1,111.32     |
| 1                                    | Current General Funds Clearing - BC               | 473,399.00       | -               | -               | 1,057,940.49 | -           | -             | -                | -          | -        | - | - | 1,531,339.49 |
|                                      | <b>Total Institutional Support</b>                | \$ 10,267,622.66 | \$ 6,304,999.86 | \$ 6,102,996.99 | 708,415.22   | \$ 6,923.73 | \$ 150,583.00 | \$ 17,867,041.48 |            |          |   |   |              |

|                                                                    |                                              |    |                      |    |                      |    |                      |    |                      |
|--------------------------------------------------------------------|----------------------------------------------|----|----------------------|----|----------------------|----|----------------------|----|----------------------|
| <b>Physical Plant</b>                                              |                                              |    |                      |    |                      |    |                      |    |                      |
| 700001                                                             | Supervision and Planning - Bradenton         | \$ | 360,807.96           | \$ | 14,932.57            | \$ | -                    | \$ | 375,740.53           |
| 700002                                                             | Supervision and Planning - Venice            | \$ | 55,892.00            | \$ | 522.31               | \$ | -                    | \$ | 56,414.31            |
| 701001                                                             | Building Maintenance - Bradenton             | \$ | 441,397.40           | \$ | 432,252.36           | \$ | -                    | \$ | 873,649.76           |
| 701002                                                             | Building Maintenance - Venice                | \$ | 130,418.74           | \$ | 89,383.02            | \$ | -                    | \$ | 219,801.76           |
| 701003                                                             | Building Maintenance - Lakewood Ranch        | \$ | 51,236.93            | \$ | 70,618.93            | \$ | -                    | \$ | 121,855.86           |
| 702001                                                             | Grounds Maintenance - Bradenton              | \$ | 201,823.06           | \$ | 446,294.79           | \$ | -                    | \$ | 648,117.85           |
| 702002                                                             | Grounds Maintenance - Venice                 | \$ | 101,341.38           | \$ | 31,030.64            | \$ | -                    | \$ | 132,372.02           |
| 702005                                                             | Grounds Maintenance - Lakewood Ranch         | \$ | -                    | \$ | 3,372.76             | \$ | -                    | \$ | 3,372.76             |
| 702004                                                             | Grounds/Lighting                             | \$ | -                    | \$ | -                    | \$ | -                    | \$ | -                    |
| 703001                                                             | Custodial Services - Bradenton               | \$ | -                    | \$ | 983,545.13           | \$ | -                    | \$ | 983,545.13           |
| 703002                                                             | Custodial Services - Venice                  | \$ | -                    | \$ | 252,597.54           | \$ | -                    | \$ | 252,597.54           |
| 703003                                                             | Custodial Services - Lakewood Ranch          | \$ | -                    | \$ | 122,124.60           | \$ | -                    | \$ | 122,124.60           |
| 704001                                                             | Utilities - Bradenton                        | \$ | -                    | \$ | 1,066,814.89         | \$ | -                    | \$ | 1,066,814.89         |
| 704002                                                             | Utilities - Venice                           | \$ | -                    | \$ | 280,144.00           | \$ | -                    | \$ | 280,144.00           |
| <b>Physical Plant (cont.)</b>                                      |                                              |    |                      |    |                      |    |                      |    |                      |
| 704003                                                             | Utilities - Lakewood Ranch                   | \$ | -                    | \$ | 176,898.73           | \$ | -                    | \$ | 176,898.73           |
| 704501                                                             | Energy Management                            | \$ | -                    | \$ | 16,647.80            | \$ | -                    | \$ | 16,647.80            |
| 706001                                                             | Equipment Maintenance and Repair - Bradenton | \$ | 46,326.37            | \$ | 192.79               | \$ | -                    | \$ | 46,519.16            |
| 706002                                                             | Equipment Maintenance and Repair - Venice    | \$ | -                    | \$ | 9,999.25             | \$ | -                    | \$ | 9,999.25             |
| 720001                                                             | Campus Security - Bradenton                  | \$ | 316,612.29           | \$ | 315,923.71           | \$ | -                    | \$ | 632,536.00           |
| 720002                                                             | Campus Security - Venice                     | \$ | 150,950.71           | \$ | 126,818.91           | \$ | -                    | \$ | 277,769.62           |
| 720004                                                             | Campus Security - LWR(CIT)                   | \$ | -                    | \$ | 85,473.49            | \$ | -                    | \$ | 85,473.49            |
| 720101                                                             | FEMA Grant                                   | \$ | -                    | \$ | -                    | \$ | -                    | \$ | -                    |
| 720100                                                             | Disaster Recovery                            | \$ | -                    | \$ | 22,411.60            | \$ | -                    | \$ | 22,411.60            |
| <b>Total Physical Plant</b>                                        |                                              | \$ | <b>1,856,806.84</b>  | \$ | <b>4,547,999.82</b>  | \$ | -                    | \$ | <b>6,404,806.66</b>  |
| <b>Student Aid</b>                                                 |                                              |    |                      |    |                      |    |                      |    |                      |
| 802010                                                             | Federal Work Study                           | \$ | -                    | \$ | -                    | \$ | -                    | \$ | -                    |
| 802021                                                             | Federal Work Study                           | \$ | -                    | \$ | -                    | \$ | -                    | \$ | -                    |
| 802022                                                             | Federal Work Study                           | \$ | -                    | \$ | -                    | \$ | -                    | \$ | -                    |
| 810021                                                             | HEERF I, II and III                          | \$ | -                    | \$ | 3,959,725.10         | \$ | -                    | \$ | 3,959,725.10         |
| <b>Total Student Aid</b>                                           |                                              | \$ | -                    | \$ | <b>3,959,725.10</b>  | \$ | -                    | \$ | <b>3,959,725.10</b>  |
| <b>Transfers</b>                                                   |                                              |    |                      |    |                      |    |                      |    |                      |
| 190200                                                             | Non Mandatory Transfers Out                  | \$ | -                    | \$ | -                    | \$ | -                    | \$ | -                    |
| 512000                                                             | Mandatory Transfers Out                      | \$ | -                    | \$ | -                    | \$ | -                    | \$ | -                    |
| <b>Total Transfers</b>                                             |                                              | \$ | -                    | \$ | -                    | \$ | -                    | \$ | -                    |
| <b>Total Funds 11000 and 2 - Lower Division</b>                    |                                              | \$ | <b>35,409,543.10</b> | \$ | <b>12,370,414.89</b> | \$ | <b>8,469,381.39</b>  | \$ | <b>62,280,144.64</b> |
| <b>Student Aid Scholarships (Fund 25)</b>                          |                                              |    |                      |    |                      |    |                      |    |                      |
| 510000                                                             | Federal (excludes HEERF)                     | \$ | -                    | \$ | -                    | \$ | 12,923,104.42        | \$ | 12,923,104.42        |
| 512000                                                             | State                                        | \$ | -                    | \$ | -                    | \$ | 2,182,998.52         | \$ | 2,182,998.52         |
| 513/514/515000                                                     | Other                                        | \$ | -                    | \$ | -                    | \$ | 947,913.79           | \$ | 947,913.79           |
| student aid not elsewhere reported                                 |                                              | \$ | -                    | \$ | -                    | \$ | 167,719.64           | \$ | 167,719.64           |
| <b>Total Student Aid Scholarships</b>                              |                                              | \$ | -                    | \$ | -                    | \$ | <b>16,221,736.37</b> | \$ | <b>16,221,736.37</b> |
| <b>Total Educational and General Expenditures - Lower Division</b> |                                              | \$ | <b>35,409,543.10</b> | \$ | <b>12,370,414.89</b> | \$ | <b>24,691,117.76</b> | \$ | <b>793,990.54</b>    |

|                  |                                                                    |                         |                        |             |                         |                         |                      |             |                      |
|------------------|--------------------------------------------------------------------|-------------------------|------------------------|-------------|-------------------------|-------------------------|----------------------|-------------|----------------------|
| 114099           | BAS Early Childhood Education                                      | \$ 116,313.44           | \$ -                   | \$ -        | \$ 3,033.81             | \$ -                    | \$ 1,399.00          | \$ -        | 120,746.25           |
| 000001           | BACC General Funds Control                                         | 5,964.63                | -                      | -           | 33,426.72               | -                       | -                    | -           | 33,426.72            |
| 100999           | Bacc Programs Control                                              | -                       | -                      | -           | -                       | -                       | -                    | -           | 5,964.63             |
| 114109           | BAS Early Childhood Education - FND                                | -                       | -                      | -           | -                       | -                       | -                    | -           | 81,117.06            |
| 114111           | B.A. Educational Programs                                          | 1,717.92                | -                      | -           | -                       | -                       | -                    | -           | 1,717.92             |
| 114112           | B.S. Exceptional Programs                                          | 70,859.87               | -                      | -           | 709.75                  | -                       | (2,931.00)           | -           | 71,569.62            |
| 118149           | BAS Homeland Security/Public Safety Administration                 | 574,938.70              | -                      | -           | 21,581.36               | -                       | -                    | -           | 593,589.06           |
| 123239           | BSN Program                                                        | 167,549.29              | -                      | -           | 2,555.49                | -                       | -                    | -           | 170,104.78           |
| 123249           | BAS Health Services Administration                                 | 126,671.25              | -                      | -           | -                       | -                       | -                    | -           | 126,671.25           |
| 125220           | BACC Supervision & Management                                      | 17,223.59               | -                      | -           | -                       | -                       | -                    | -           | 17,223.59            |
| 125018           | BAS Int'l Business & Trade/Tech Mgmt/Energy Tech Mgmt              | -                       | -                      | -           | -                       | -                       | -                    | -           | -                    |
| 125219           | BAS Int'l Bus&Trade/Tech Mgmt/Energy Tech Mgmt - Fnd               | -                       | -                      | -           | -                       | -                       | -                    | -           | -                    |
|                  | <b>Total Instruction</b>                                           | <b>\$ 1,162,355.75</b>  | <b>\$ -</b>            | <b>\$ -</b> | <b>\$ 61,307.13</b>     | <b>\$ -</b>             | <b>\$ (1,532.00)</b> | <b>\$ -</b> | <b>1,222,130.88</b>  |
| 410120           | <b>Academic Support - Learning Resources</b>                       | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ -</b> | <b>\$ 66,134.60</b>     | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b> | <b>66,134.60</b>     |
|                  | Library Resources - BSN                                            | -                       | -                      | -           | 66,134.60               | -                       | -                    | -           | 66,134.60            |
|                  | <b>Total Academic Support - Learning Resources</b>                 | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ -</b> | <b>\$ 66,134.60</b>     | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b> | <b>66,134.60</b>     |
| 510208           | <b>Student Services</b>                                            | <b>-</b>                | <b>-</b>               | <b>-</b>    | <b>-</b>                | <b>1,893.34</b>         | <b>-</b>             | <b>-</b>    | <b>1,893.34</b>      |
| 510802           | ARC Staffing Bradenton                                             | -                       | -                      | -           | -                       | 24,399.95               | -                    | -           | 24,399.95            |
| 510820           | B-SABR Counseling services                                         | -                       | -                      | -           | -                       | 31,013.03               | -                    | -           | 31,013.03            |
| 510822           | B-SABR Academic Resources Office                                   | -                       | -                      | -           | -                       | 14,975.73               | -                    | -           | 14,975.73            |
|                  | <b>Total Student Services</b>                                      | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ 72,282.05</b>     | <b>\$ -</b>          | <b>\$ -</b> | <b>72,282.05</b>     |
| 100999           | <b>Institutional Support</b>                                       | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b>          |
|                  | Baccalaureate Programs Control                                     | -                       | -                      | -           | -                       | -                       | -                    | -           | -                    |
|                  | Student Aid administrative                                         | -                       | -                      | -           | -                       | -                       | -                    | -           | -                    |
|                  | <b>Total Institutional Support</b>                                 | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b>          |
|                  | <b>Total Educational and General Expenditures - Upper Division</b> | <b>\$ 1,162,355.75</b>  | <b>\$ -</b>            | <b>\$ -</b> | <b>\$ 127,441.73</b>    | <b>\$ 72,282.05</b>     | <b>\$ (1,532.00)</b> | <b>\$ -</b> | <b>1,360,547.53</b>  |
| 230000/1         | <b>Collegiate School:</b>                                          | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b>          |
| 230000/1         | Instruction                                                        | -                       | -                      | -           | -                       | -                       | -                    | -           | -                    |
|                  | Operating Fund                                                     | 3,810,701.99            | \$ -                   | \$ -        | -                       | 1,839,046.46            | -                    | \$ -        | 5,733,622.46         |
|                  | Grant Fund                                                         | 366,432.29              | -                      | -           | -                       | 27,404.65               | -                    | -           | 393,836.94           |
|                  | <b>Total Collegiate School</b>                                     | <b>\$ 4,177,134.28</b>  | <b>\$ -</b>            | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ 1,866,451.11</b>  | <b>\$ -</b>          | <b>\$ -</b> | <b>6,127,459.40</b>  |
|                  | <b>Total Educational and General Expenditures - All Funds</b>      | <b>\$ 36,571,898.85</b> | <b>\$ 9,294,731.32</b> | <b>\$ -</b> | <b>\$ 12,497,856.62</b> | <b>\$ 26,629,850.92</b> | <b>\$ 117,685.68</b> | <b>\$ -</b> | <b>85,989,887.94</b> |
| 11000            | 35,409,543.10                                                      | -                       | -                      | -           | -                       | -                       | -                    | -           | 47,699,175.67        |
| 12000            | 1,162,355.75                                                       | -                       | -                      | -           | -                       | -                       | -                    | -           | 1,288,265.48         |
| SCFCS            | -                                                                  | -                       | -                      | -           | 12,370,414.89           | -                       | 119,217.68           | -           | 6,127,459.40         |
| All Other Fund 2 | -                                                                  | -                       | -                      | -           | 127,441.73              | -                       | (1,532.00)           | -           | 14,620,970.66        |
| Fund 5           | -                                                                  | -                       | -                      | -           | -                       | -                       | -                    | -           | 16,054,016.73        |
|                  | <b>Total</b>                                                       | <b>\$ 36,571,898.85</b> | <b>\$ 9,294,731.32</b> | <b>\$ -</b> | <b>\$ 12,497,856.62</b> | <b>\$ 26,629,850.92</b> | <b>\$ 117,685.68</b> | <b>\$ -</b> | <b>85,989,887.94</b> |
|                  | Fund 1 Expenses                                                    | -                       | -                      | -           | -                       | -                       | -                    | -           | 49,187,441.15        |
|                  | Fund 2 Expenses                                                    | -                       | -                      | -           | -                       | -                       | -                    | -           | 20,748,430.06        |
|                  | Fund 5 Expenses                                                    | -                       | -                      | -           | -                       | -                       | -                    | -           | 16,054,016.73        |
|                  | <b>Total</b>                                                       | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b> | <b>85,989,887.94</b> |

SCHEDULE 2

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

June 30, 2023

|                                            | Fund 311001 & 3110008 |                      | Fund 311013         |                     | FUND TOTALS  |            | FUND TOTALS |  |
|--------------------------------------------|-----------------------|----------------------|---------------------|---------------------|--------------|------------|-------------|--|
|                                            | AUXILIARY OPERATIONS  | SCFCS BUILDING LEASE | CURRENT YEAR        | PRIOR YEAR          | CURRENT YEAR | PRIOR YEAR |             |  |
| <b>ASSETS</b>                              |                       |                      |                     |                     |              |            |             |  |
| Cash                                       | \$ 0                  | \$ 213,858           | \$ 213,858          | \$ 45,415           |              |            |             |  |
| Investments                                | 4,309,494             | 2,543,388            | 6,852,882           | 7,566,877           |              |            |             |  |
| Accounts Receivable                        | 0                     | 0                    | 0                   | 0                   |              |            |             |  |
| Due From Current Funds - Restricted        |                       | 77,580               | 77,580              | 77,580              |              |            |             |  |
| Prepaid Expenses                           | 500                   | 0                    | 500                 | 500                 |              |            |             |  |
| <b>Total Assets</b>                        | <b>\$ 4,309,994</b>   | <b>\$ 2,834,826</b>  | <b>\$ 7,144,820</b> | <b>\$ 7,690,372</b> |              |            |             |  |
| <b>LIABILITIES</b>                         |                       |                      |                     |                     |              |            |             |  |
| Accounts Payable                           | \$ 487,632            | \$ 0                 | \$ 487,632          | \$ 776,257          |              |            |             |  |
| Accrued Expenses                           |                       |                      |                     |                     |              |            |             |  |
| Deposits Held in Custody for Others        | 699                   | 0                    | 699                 | 699                 |              |            |             |  |
| Accrued Leave Payable Current              | (881)                 | 0                    | (881)               | 191                 |              |            |             |  |
| Accrued Leave Payable Non Current          | 11,442                | 0                    | 11,442              | 8,015               |              |            |             |  |
| Sales Tax Payable                          | 0                     | 0                    | 0                   | 0                   |              |            |             |  |
| <b>Total Liabilities</b>                   | <b>\$ 498,892</b>     | <b>\$ 0</b>          | <b>\$ 498,892</b>   | <b>\$ 785,162</b>   |              |            |             |  |
| <b>FUND BALANCE</b>                        |                       |                      |                     |                     |              |            |             |  |
| Unallocated Fund Balances                  | \$ 3,811,102          | \$ 2,834,826         | \$ 6,645,929        | \$ 6,905,210        |              |            |             |  |
| <b>Total Fund Balances</b>                 | <b>\$ 3,811,102</b>   | <b>\$ 2,834,826</b>  | <b>\$ 6,645,929</b> | <b>\$ 6,905,210</b> |              |            |             |  |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 4,309,994</b>   | <b>\$ 2,834,826</b>  | <b>\$ 7,144,821</b> | <b>\$ 7,690,372</b> |              |            |             |  |

**SCHEDULE 3**

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES  
AUXILIARY FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

|                                           | AUXILIARY<br>OPERATIONS | SCFCS<br>BUILDING<br>LEASE | 2022-23                  |                          | 2021-22                |                        | 2020-21                |                        | 2019-20 |  |
|-------------------------------------------|-------------------------|----------------------------|--------------------------|--------------------------|------------------------|------------------------|------------------------|------------------------|---------|--|
|                                           |                         |                            | TOTAL<br>CURRENT<br>YEAR | TOTAL<br>CURRENT<br>YEAR | TOTAL<br>PRIOR<br>YEAR | TOTAL<br>PRIOR<br>YEAR | TOTAL<br>PRIOR<br>YEAR | TOTAL<br>PRIOR<br>YEAR |         |  |
| <b>REVENUES</b>                           |                         |                            |                          |                          |                        |                        |                        |                        |         |  |
| 45600 Student Meal Plans                  | \$ 850                  | \$ 0                       | \$ 850                   | \$ 7,550                 | \$ 1,740               | \$ 6,285               |                        |                        |         |  |
| 46260 Commissions - Beverage/Snack        | 18,586                  | 0                          | 18,586                   | 56,155                   | 25,605                 | 23,788                 |                        |                        |         |  |
| 46200 Commissions - Contract              | 450,319                 | 0                          | 450,319                  | 594,180                  | 336,373                | 616,749                |                        |                        |         |  |
| 46220 Commissions - Vending               | 5,617                   | 0                          | 5,617                    | 13,523                   | 0                      | 5,451                  |                        |                        |         |  |
| 46600 Other Sales and Services            | 0                       | 0                          | 0                        | 0                        | 48,984                 | 0                      |                        |                        |         |  |
| 46611 Miscellaneous Sales                 | 6,938                   | 0                          | 6,938                    | 36,175                   | 6,519                  | 3,486                  |                        |                        |         |  |
| 46400 Use of College Facilities           | 0                       | 500,284                    | 500,284                  | 287,374                  | 287,374                | 335,250                |                        |                        |         |  |
| 48100 Interest                            | 175,234                 | 99,004                     | 274,238                  | 22,038                   | 13,737                 | 105,325                |                        |                        |         |  |
| 48900 Miscellaneous Revenue               | 16,048                  | 0                          | 16,048                   | 160,901                  | 140,900                | 100,599                |                        |                        |         |  |
| Non-Mandatory Transfers In - Interfund 3  | 0                       | 0                          | 0                        | 0                        | 0                      | 4,780                  |                        |                        |         |  |
| 49220 Non-Mandatory Transfers In - Fund 2 | 0                       | 0                          | 0                        | 0                        | 0                      | 0                      |                        |                        |         |  |
| Prior Year Corrections                    | 0                       | 0                          | 0                        | 0                        | 0                      | 0                      |                        |                        |         |  |
| Loss on Sale of Inventory                 | 0                       | 0                          | 0                        | 0                        | 0                      | 0                      |                        |                        |         |  |
| 49520 Gain on Sale of Capital Asset       | 0                       | 0                          | 0                        | 0                        | 4,671                  | 0                      |                        |                        |         |  |
| 49900 Fed Uninsured Loss Recovery (COVID) | 0                       | 0                          | 0                        | 8,562                    | 264,678                | 4                      |                        |                        |         |  |
| <b>Total Revenues</b>                     | <b>\$ 673,592</b>       | <b>\$ 599,288</b>          | <b>\$ 1,272,880</b>      | <b>\$ 1,186,457</b>      | <b>\$ 1,130,582</b>    | <b>\$ 1,201,716</b>    |                        |                        |         |  |
| <b>OPERATING EXPENDITURES</b>             |                         |                            |                          |                          |                        |                        |                        |                        |         |  |
| 5xxxx Personnel Costs                     | 75,558                  | 0                          | 75,558                   | 74,308                   | \$ 76,801              | \$ 72,242              |                        |                        |         |  |
| 60501/2/6 Travel                          | 109,765                 | 0                          | 109,765                  | 108,928                  | 77,100                 | 97,545                 |                        |                        |         |  |
| 61000 Freight and Postage                 | 26                      | 0                          | 26                       | 0                        | 0                      | 0                      |                        |                        |         |  |
| 61501 Communication Expense               | 11,884                  | 0                          | 11,884                   | 0                        | 0                      | 0                      |                        |                        |         |  |
| 62002 Printing                            | 0                       | 0                          | 0                        | 0                        | 0                      | 0                      |                        |                        |         |  |
| 62502 Repairs and Service Contracts       | 0                       | 0                          | 0                        | 0                        | 1,075                  | 1,890                  |                        |                        |         |  |
| Rental - Equipment and Other              | 0                       | 0                          | 0                        | 0                        | 0                      | 0                      |                        |                        |         |  |

**SCHEDULE 3**

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES  
AUXILIARY FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

|                                                | AUXILIARY<br>OPERATIONS | SCFCS<br>BUILDING<br>LEASE | 2022-23<br>TOTAL<br>CURRENT<br>YEAR | 2021-22<br>TOTAL<br>CURRENT<br>YEAR | 2020-21<br>TOTAL<br>PRIOR<br>YEAR | 2019-20<br>TOTAL<br>PRIOR<br>YEAR |
|------------------------------------------------|-------------------------|----------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| 62504 Service Contracts/Agreements             | 1,778                   | 0                          | 1,778                               | 3,957                               | 1,627                             | 2,310                             |
| 64501 Other Contractual Services               | 237,364                 | 0                          | 237,364                             | 69,182                              | 75,959                            | 76,750                            |
| 64502 Institutional Memberships                | 0                       | 0                          | 0                                   | 0                                   | 125                               | 515                               |
| 64508 Contracted Non-Instructional Services    | 0                       | 0                          | 0                                   | 0                                   | 0                                 | 0                                 |
| 64510 Advertising                              | 4,894                   | 0                          | 4,894                               | 6,310                               | 9,356                             | 11,870                            |
| 64519 Contracted Services - Temp. Employees    | 5,960                   | 0                          | 5,960                               | 96                                  | 134                               | 1,428                             |
| Honoraria Fees                                 | 0                       | 0                          | 0                                   | 0                                   | 0                                 | 0                                 |
| 65009 Bank Services Charges                    | 753                     | 0                          | 753                                 | 1,241                               | 1,538                             | 1,644                             |
| 65501/2 Materials and Supplies                 | 0                       | 0                          | 0                                   | 0                                   | 44                                | 2,481                             |
| 66001 Maintenance Materials and Supplies       | 0                       | 0                          | 0                                   | 0                                   | 0                                 | 83                                |
| 65702 Software                                 | 49,599                  | 0                          | 49,599                              | 62,655                              | 55,944                            | 44,385                            |
| 66503 Food and Food Products - Resale          | 3,136                   | 0                          | 3,136                               | 6,320                               | 5,618                             | 15,721                            |
| 66501 Athletic Materials and Supplies          | 0                       | 0                          | 0                                   | 0                                   | 0                                 | 0                                 |
| 66504/66506/66507 Minor Equipment              | 9,116                   | 0                          | 9,116                               | 6,247                               | 15,612                            | 18,417                            |
| 67511 Use Tax - Vending                        | 1,018                   | 0                          | 1,018                               | 947                                 | 738                               | 1,493                             |
| 69500 Other Expenses                           | 81,769                  | 0                          | 81,769                              | 78,947                              | 15,838                            | 15,971                            |
| 69501 Bad Debt Expense                         | (47)                    | 0                          | (47)                                | 41,624                              | 37,079                            | 43,024                            |
| 69600 Prior Year Corrections                   | 0                       | 0                          | 0                                   | 0                                   | 0                                 | (9,462)                           |
| <b>Total Operating Expenditures</b>            | <b>\$ 592,573</b>       | <b>\$ 0</b>                | <b>\$ 592,573</b>                   | <b>\$ 460,761</b>                   | <b>\$ 374,588</b>                 | <b>\$ 398,307</b>                 |
| <b>OTHER DEDUCTIONS</b>                        |                         |                            |                                     |                                     |                                   |                                   |
| 70602/70604 Capital Outlay                     | 0                       | 0                          | 0                                   | 22,255                              | 8,176                             | 7,322                             |
| 692xx Non-Mandatory Transfers                  | 939,588                 | 0                          | 939,588                             | 947,086                             | 430,821                           | 569,444                           |
| <b>Total Other Deductions</b>                  | <b>\$ 939,588</b>       | <b>\$ 0</b>                | <b>\$ 939,588</b>                   | <b>\$ 969,341</b>                   | <b>\$ 438,997</b>                 | <b>\$ 576,766</b>                 |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> | <b>\$ (858,570)</b>     | <b>\$ 599,288</b>          | <b>\$ (259,282)</b>                 | <b>\$ (243,644)</b>                 | <b>\$ 316,996</b>                 | <b>\$ 226,644</b>                 |

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
SUMMARY OF PLANT FUND OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                | TOTAL FUNDS   | LOCAL        | LICENSE TAG FEES | PECO FUNDS    | OTHER FUNDS   |
|------------------------------------------------|---------------|--------------|------------------|---------------|---------------|
| <b>A. SUMMARY BY FUND SOURCE</b>               |               |              |                  |               |               |
| Beginning Balances July 1, 2022                | \$ 17,840,133 | \$ 4,503,611 | \$ 824,706       | \$ 797,252    | \$ 11,714,564 |
| Add: Revenues                                  | 25,524,723    | 632,043      | 473,126          | 14,501,644    | 9,917,910     |
| Deduct: Expenditures                           | 18,130,344    | 2,015,149    | 157,154          | 1,178,652     | 14,779,388    |
| Fund Balances June 30, 2023                    | \$ 25,234,512 | \$ 3,120,505 | \$ 1,140,677     | \$ 14,120,244 | \$ 6,853,087  |
| <b>B. EXPENDITURES BY PROJECT &amp; SOURCE</b> |               |              |                  |               |               |
| Unexpended Plant Control                       | \$ 5,098      | \$ 5,098     | \$ 0             | \$ 0          | \$ 0          |
| TITLE III - BLDG 1 FIN. AID RENOVAT            | 0             | 0            | 0                | 0             | 0             |
| Undesignated CO&DS Funds                       | 0             | 0            | 0                | 0             | 0             |
| Campus-wide Furniture                          | 42,548        | 0            | 42,548           | 0             | 0             |
| CO&DS LWR Air-Cooled Chilli Replace            | 0             | 0            | 0                | 0             | 0             |
| CO&DS Bldg 1 Fire Panel Replace                | 0             | 0            | 0                | 0             | 0             |
| Charter School Capital Outlay Funds            | 84,500        | 0            | 0                | 84,500        | 0             |
| SCFCS PECO - CS North Wing Reno                | 0             | 0            | 0                | 0             | 0             |
| PECO SCIENCE BLDG 25 BC                        | 0             | 0            | 0                | 0             | 0             |
| 2017-18 SYD General Maintenance                | 0             | 0            | 0                | 0             | 0             |
| 2018-19 SYD General Maintenance                | 0             | 0            | 0                | 0             | 0             |
| Student Capital Improvement Fee Con            | 47            | 47           | 0                | 0             | 0             |
| Rebates - Facilities                           | 1,194         | 1,194        | 0                | 0             | 0             |
| Tech Refresh - CIF                             | 256,576       | 256,576      | 0                | 0             | 0             |
| Furniture - Misc Projects on PPL               | 128,604       | 128,604      | 0                | 0             | 0             |
| Campus Wide Bottle Filler Upgrades             | 1,706         | 1,706        | 0                | 0             | 0             |
| College Wayfinding                             | 0             | 0            | 0                | 0             | 0             |
| CIF - Performing Arts Studio                   | 0             | 0            | 0                | 0             | 0             |
| CIF - Bldg 6 IT Support Services               | 0             | 0            | 0                | 0             | 0             |
| CIF - Bldg 11 Sprinkler Replacement            | 386,797       | 386,797      | 0                | 0             | 0             |
| Baiting cages - Fdn                            | 49,516        | 49,516       | 0                | 0             | 0             |
| CIF - Campus-wide Master Plan                  | 0             | 0            | 0                | 0             | 0             |
| CIF - Capital Project Manager                  | 284,668       | 284,668      | 0                | 0             | 0             |
| CIF - Bldg 9 Academic Lobby Light.             | 0             | 0            | 0                | 0             | 0             |
| Parrish Campus                                 | 10,871        | 10,871       | 0                | 0             | 0             |
| Building 8 Renovation-BC                       | 390           | 390          | 0                | 0             | 390           |
| Studio for Performing Arts-Fd 1 Trm            | 0             | 0            | 0                | 0             | 0             |
| Collegiate School - Venice Campus              | 609,377       | 609,377      | 0                | 0             | 609,377       |
| SCFCS-VC Bldg 800 & 600 Renov.                 | 652           | 652          | 0                | 0             | 652           |
| HEERF (CARES) HVAC & Misc. Projects            | 0             | 0            | 0                | 0             | 0             |
| HEERF VC Chiller, Cooling Tower & P            | 1,350,737     | 1,350,737    | 0                | 0             | 1,350,737     |
| HEERF BC Chiller Plant Condensor Wa            | 1,103,809     | 1,103,809    | 0                | 0             | 1,103,809     |
| HEERF Dental Hygiene Upgrades                  | 997,219       | 997,219      | 0                | 0             | 997,219       |
| HEERF HVAC Upgrades IAO                        | 2,321,728     | 2,321,728    | 0                | 0             | 2,321,728     |
| CO&DS College-wide Roof Coating                | 0             | 0            | 0                | 0             | 0             |
| CO&DS College-wide Roof repairs                | 70,339        | 70,339       | 70,339           | 0             | 0             |
| SCFCS Sales Tax Block Grant                    | 53,528        | 53,528       | 0                | 53,528        | 0             |
| Bldg 19 Promethean Boards                      | 0             | 0            | 0                | 0             | 0             |
| Canopy repairs                                 | 17,190        | 17,190       | 0                | 17,190        | 0             |
| SCFCS_Venice Capital Outlay Funds              | 69,198        | 69,198       | 0                | 69,198        | 0             |



STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
SUMMARY OF PLANT FUND OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                | TOTAL FUNDS   | LOCAL        | LICENSE TAG FEES | PECO FUNDS    | OTHER FUNDS   |
|------------------------------------------------|---------------|--------------|------------------|---------------|---------------|
| <b>A. SUMMARY BY FUND SOURCE</b>               |               |              |                  |               |               |
| Beginning Balances July 1, 2022                | \$ 17,840,133 | \$ 4,503,611 | \$ 824,706       | \$ 797,252    | \$ 11,714,564 |
| Add: Revenues                                  | 25,524,723    | 632,043      | 473,126          | 14,501,644    | 9,917,910     |
| Deduct: Expenditures                           | 18,130,344    | 2,015,149    | 157,154          | 1,178,652     | 14,779,388    |
| Fund Balances June 30, 2023                    | \$ 25,234,512 | \$ 3,120,505 | \$ 1,140,677     | \$ 14,120,244 | \$ 6,853,087  |
| <b>B. EXPENDITURES BY PROJECT &amp; SOURCE</b> |               |              |                  |               |               |
| Unexpended Plant Control                       | \$ 5,098      | \$ 5,098     | \$ 0             | \$ 0          | \$ 0          |
| TITLE III - BLDG 1 FIN. AID RENOVAT            | 0             | 0            | 0                | 0             | 0             |
| Undesignated CO&DS Funds                       | 0             | 0            | 0                | 0             | 0             |
| Campus-wide Furniture                          | 42,548        | 0            | 42,548           | 0             | 0             |
| CO&DS LWR Air-Cooled Chilli Replace            | 0             | 0            | 0                | 0             | 0             |
| CO&DS Bldg 1 Fire Panel Replace                | 0             | 0            | 0                | 0             | 0             |
| Charter School Capital Outlay Funds            | 84,500        | 0            | 0                | 84,500        | 0             |
| SCFCS PECO - CS North Wing Reno                | 0             | 0            | 0                | 0             | 0             |
| PECO SCIENCE BLDG 25 BC                        | 0             | 0            | 0                | 0             | 0             |
| 2017-18 SYD General Maintenance                | 0             | 0            | 0                | 0             | 0             |
| 2018-19 SYD General Maintenance                | 0             | 0            | 0                | 0             | 0             |
| Student Capital Improvement Fee Con            | 47            | 47           | 0                | 0             | 0             |
| Rebates - Facilities                           | 1,194         | 1,194        | 0                | 0             | 0             |
| Tech Refresh - CIF                             | 256,576       | 256,576      | 0                | 0             | 0             |
| Furniture - Misc Projects on PPL               | 128,604       | 128,604      | 0                | 0             | 0             |
| Campus Wide Bottle Filler Upgrades             | 1,706         | 1,706        | 0                | 0             | 0             |
| College Wayfinding                             | 0             | 0            | 0                | 0             | 0             |
| CIF - Performing Arts Studio                   | 0             | 0            | 0                | 0             | 0             |
| CIF - Bldg 6 IT Support Services               | 0             | 0            | 0                | 0             | 0             |
| CIF - Bldg 11 Sprinkler Replacement            | 386,797       | 386,797      | 0                | 0             | 0             |
| Baiting cages - Fdn                            | 49,516        | 49,516       | 0                | 0             | 0             |
| CIF - Campus-wide Master Plan                  | 0             | 0            | 0                | 0             | 0             |
| CIF - Capital Project Manager                  | 284,668       | 284,668      | 0                | 0             | 0             |
| CIF - Bldg 9 Academic Lobby Light.             | 0             | 0            | 0                | 0             | 0             |
| Parrish Campus                                 | 10,871        | 10,871       | 0                | 0             | 0             |
| Building 8 Renovation-BC                       | 390           | 390          | 0                | 0             | 390           |
| Studio for Performing Arts-Fd 1 Trn            | 0             | 0            | 0                | 0             | 0             |
| Collegiate School - Venice Campus              | 609,377       | 609,377      | 0                | 0             | 609,377       |
| SCFCS-VC Bldg 800 & 600 Renov.                 | 652           | 652          | 0                | 0             | 652           |
| HEERF (CARES) HVAC & Misc. Projects            | 0             | 0            | 0                | 0             | 0             |
| HEERF VC Chiller, Cooling Tower & P            | 1,350,737     | 1,350,737    | 0                | 0             | 1,350,737     |
| HEERF BC Chiller Plant Condensor Wa            | 1,103,809     | 1,103,809    | 0                | 0             | 1,103,809     |
| HEERF Dental Hygiene Upgrades                  | 997,219       | 997,219      | 0                | 0             | 997,219       |
| HEERF HVAC Upgrades IAO                        | 2,321,728     | 2,321,728    | 0                | 0             | 2,321,728     |
| CO&DS College-wide Roof Coating                | 0             | 0            | 0                | 0             | 0             |
| CO&DS College-wide Roof repairs                | 70,339        | 70,339       | 70,339           | 0             | 0             |
| SCFCS Sales Tax Block Grant                    | 53,528        | 53,528       | 0                | 53,528        | 0             |
| Bldg 19 Promethean Boards                      | 0             | 0            | 0                | 0             | 0             |
| Canopy repairs                                 | 17,190        | 17,190       | 0                | 17,190        | 0             |
| SCFCS_Venice Capital Outlay Funds              | 69,198        | 69,198       | 0                | 69,198        | 0             |

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
SUMMARY OF PLANT FUND OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2023

|                           | TOTAL FUNDS          | LOCAL               | LICENSE TAG FEES  | PECO FUNDS          | OTHER FUNDS          |
|---------------------------|----------------------|---------------------|-------------------|---------------------|----------------------|
| 713102/71000              | 32,050               | 32,050              | 0                 | 0                   | 0                    |
| 713262/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 713280/71000              | 8,640                | 8,640               | 0                 | 0                   | 0                    |
| 713282/71000              | 440,051              | 440,051             | 0                 | 0                   | 0                    |
| 713284/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 713285/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 713286/71000              | 152,333              | 152,333             | 0                 | 0                   | 0                    |
| 713287/71000              | 18,273               | 18,273              | 0                 | 0                   | 0                    |
| 713288/71000              | 28,404               | 28,404              | 0                 | 0                   | 0                    |
| 713289/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 713291/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 713292/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 713294/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 713295/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 713296/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 713297/71000              | 1,900                | 1,900               | 0                 | 0                   | 0                    |
| 713298/71000              | 13,510               | 13,510              | 0                 | 0                   | 0                    |
| 713513/71000              | 2,655                | 0                   | 0                 | 0                   | 2,655                |
| 713514/71000              | 3,893                | 0                   | 0                 | 0                   | 3,893                |
| 713516/71000              | 884,623              | 0                   | 0                 | 0                   | 884,623              |
| 713951/71000              | 60,236               | 0                   | 0                 | 0                   | 60,236               |
| 713952/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 712244/72000              | 11,528               | 11,528              | 0                 | 0                   | 0                    |
| 712415/77000              | 1,850                | 0                   | 0                 | 0                   | 1,850                |
| 712417/77000              | 20,999               | 0                   | 20,999            | 0                   | 0                    |
| 713301/71000              | 12,051               | 0                   | 0                 | 0                   | 0                    |
| 713302/71000              | 62,809               | 0                   | 0                 | 0                   | 62,809               |
| 713304/71000              | 24,985               | 0                   | 0                 | 0                   | 0                    |
| 713305/71000              | 9,197                | 9,197               | 0                 | 0                   | 0                    |
| 711010/71000              | 2,152,428            | 0                   | 0                 | 954,237             | 2,152,428            |
| 711008/71000              | 954,237              | 0                   | 0                 | 0                   | 0                    |
| 712801/77000              | 23,268               | 0                   | 23,268            | 0                   | 0                    |
| 713300/71000              | 4,758                | 0                   | 0                 | 0                   | 4,758                |
| 13518/71000               | 47,548               | 0                   | 0                 | 0                   | 47,548               |
| 12242/72000               | 47,548               | 47,548              | 0                 | 0                   | 0                    |
| 13515/71000               | 166,270              | 0                   | 0                 | 0                   | 166,270              |
| 13519/71000               | 1,113,920            | 0                   | 0                 | 0                   | 1,113,920            |
| 13103/71000               | 27,384               | 27,384              | 0                 | 0                   | 0                    |
| 13290/71000               | 15,200               | 15,200              | 0                 | 0                   | 0                    |
| 13299/71000               | 47,019               | 47,019              | 0                 | 0                   | 0                    |
| 13502/71000               | 3,000,000            | 0                   | 0                 | 0                   | 3,000,000            |
| 13517/71000               | 307,780              | 0                   | 0                 | 0                   | 307,780              |
| 713520/71000              | 30,316               | 0                   | 0                 | 0                   | 30,316               |
| 713521/71000              | 129,121              | 0                   | 0                 | 0                   | 129,121              |
| 713521/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| 713521/71000              | 0                    | 0                   | 0                 | 0                   | 0                    |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 18,130,344</b> | <b>\$ 2,015,149</b> | <b>\$ 157,154</b> | <b>\$ 1,178,652</b> | <b>\$ 14,779,388</b> |

SCHEDULE 5

STATE COLLEGE OF FLORIDA-MANATEE-SARASOTA  
SUMMARY OF INVESTMENT IN PLANT  
FOR THE YEAR ENDED JUNE 30, 2023

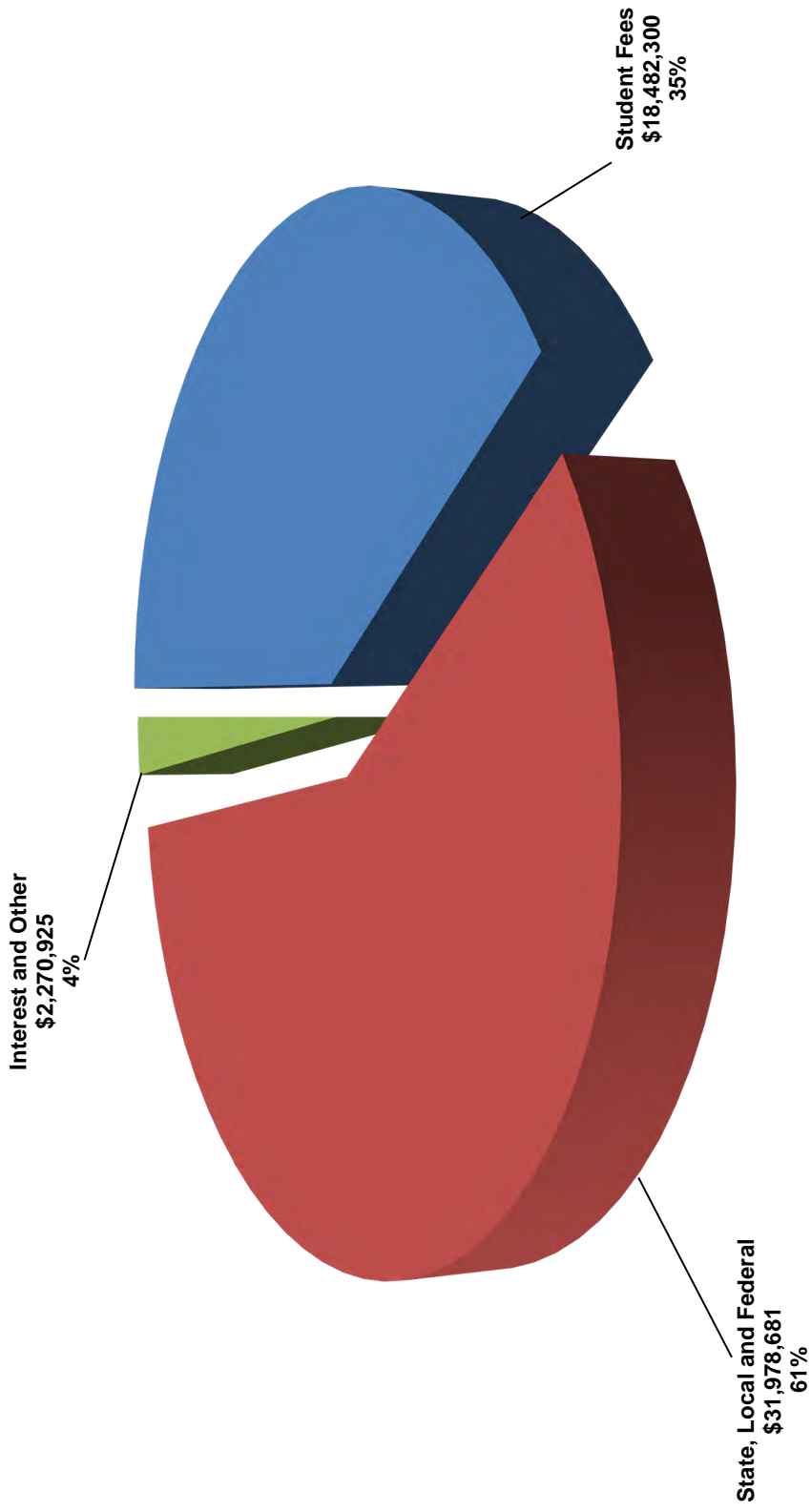
| DESCRIPTION                       | BALANCE<br>6/30/2022 | ADDITIONS<br>2022-23 | DELETIONS<br>2022-23 | BALANCE<br>6/30/2023 |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| LAND                              | \$ 4,830,784         |                      |                      | 4,830,784            |
| BUILDINGS:                        |                      |                      |                      |                      |
| BRADENTON:                        | \$                   |                      |                      |                      |
| KORCHECK STUDENT SVCS BUILDING    | 3,989,259            |                      |                      | 3,989,259            |
| DENTAL HYGIENE BUILDING           | 1,787,455            |                      |                      | 1,787,455            |
| CAMPUS MINISTRY                   | 130,887              |                      |                      | 130,887              |
| GREENE BUILDING COMPUTER CENTER   | 3,093,830            |                      |                      | 3,093,830            |
| ADMINISTRATION - OFFICE COMPLEX   | 3,391,594            |                      |                      | 3,391,594            |
| HARLEE LIBRARY                    | 6,646,731            |                      |                      | 6,646,731            |
| ART                               | 822,923              |                      |                      | 822,923              |
| MUSIC/NEEL PERFORMING ARTS CENTER | 15,689,097           |                      |                      | 15,689,097           |
| MUSIC AUDITORIUM STORAGE          | 96,300               |                      |                      | 96,300               |
| GAZEBO                            | 157,663              |                      |                      | 157,663              |
| WETZLER STUDENT CENTER            | 4,781,500            |                      |                      | 4,781,500            |
| UTILITY BUILDING/COOLING TOWER    | 643,937              |                      |                      | 643,937              |
| CHILLER/COOLING TOWER             | 3,527,353            |                      |                      | 3,527,353            |
| HEALTH AND PHYSICAL ED            | 1,269,478            |                      |                      | 1,269,478            |
| PROFESSIONAL DEVELOPMENT CENTER   | 3,720,195            |                      |                      | 3,720,195            |
| COLLEGIATE SCHOOL                 | 5,635,859            |                      |                      | 5,635,859            |
| CENTRAL SERVICES                  | 53,280               |                      |                      | 53,280               |
| MOTORCYCLE                        | 4,996                |                      |                      | 4,996                |
| MAINTENANCE WAREHOUSE             | 50,849               |                      |                      | 50,849               |
| FACILITIES MAINTENANCE            | 222,664              |                      |                      | 222,664              |
| SCIENCE                           | 8,727,204            |                      |                      | 8,727,204            |
| SCIENCE LAB                       | 4,172,397            |                      |                      | 4,172,397            |
| MOODY EDUCATIONAL COMPLEX MATH    | 827,183              |                      |                      | 827,183              |
| OT/PT BUILDING                    | 706,139              |                      |                      | 706,139              |
| NURSING                           | 1,082,436            |                      |                      | 1,082,436            |
| ACADEMIC RESOURCE CENTER          | 2,581,204            |                      |                      | 2,581,204            |
| PRESS BOX                         | 70,384               |                      |                      | 70,384               |
| H.P.E. STORAGE SHED               | 11,571               |                      |                      | 11,571               |
| ACADEMIC BUILDING                 | 5,624,392            |                      |                      | 5,624,392            |
| GRAPHIC ARTS BUILDING             | 5,246,391            |                      |                      | 5,246,391            |
| NORTH CLASSROOMS                  | 593,161              |                      |                      | 593,161              |
| HERITAGE HOUSE                    | 449,417              |                      |                      | 449,417              |
| CAMPUSWIDE UPGRADES               | 210,017              |                      |                      | 210,017              |
| SOFTBALL PRESS BOX AND STANDS     | 30,948               |                      |                      | 30,948               |
| New Library                       | 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, 2023

| DESCRIPTION                        | BALANCE<br>6/30/2022 | ADDITIONS<br>2022-23 | DELETIONS<br>2022-23 | BALANCE<br>6/30/2023 |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| VENICE CAMPUS:                     | 0                    |                      |                      | 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               |
|                                    | 0                    |                      |                      | 0                    |
| LAKELWOOD RANCH:                   | 0                    |                      |                      | 0                    |
| CENTER FOR INNOVATION & TECHNOLOGY | 5,299,822            |                      |                      | 5,299,822            |
| MEDICAL TECHNOLOGY SIMULATION CTR  | 10,786,004           |                      |                      | 10,786,004           |
| CHILLER PLANT BLDG                 | 45,325               |                      |                      | 45,325               |
| PARRISH CAMPUS:                    |                      |                      |                      |                      |
|                                    | 0                    |                      |                      | 0                    |
| LEASE ASSETS                       | 563,805              |                      |                      | 563,805              |
| OTHER STRUCTURES AND IMPROVEMENTS  | 24,105,663           | 33,362               |                      | 24,139,025           |
| MACHINERY AND EQUIPMENT:           | 0                    |                      |                      | 0                    |
| EDUCATIONAL AND GENERAL            | 11,039,301           | 632,237              | 253,645              | 11,417,893           |
| AUXILIARY                          | 100,770              |                      |                      | 100,770              |
| ARTWORK/ARTIFACTS                  | 39,661               |                      |                      | 39,661               |
| CONSTRUCTION IN PROGRESS           | 2,357,833            | 9,688,432            | 867,985              | 11,178,280           |
| TOTAL INVESTMENT IN PLANT          | \$ 177,265,470       | 10,354,031           | 1,121,630            | 186,497,871          |
| LESS ACCUMULATED DEPRECIATION      | 81,220,941           | 3,846,258            | 253,645              | 84,813,555           |
| NET INVESTMENT IN PLANT            | \$ 96,044,528        | 6,507,773            | 867,985              | 101,684,316          |

State College of Florida  
Revenues - Unrestricted Fund  
2022-23



STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
SUMMARY OF REVENUES BY GENERAL LEDGER CODE - LOWER DIVISION  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                            | 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   |
|------------------------------------------------------------|----------------------|--------------------|-------------------|--------------------|------------------------|--------------|-----------------------|--------------|-------------------------|-------------------|
| <b>REVENUES</b>                                            |                      |                    |                   |                    |                        |              |                       |              |                         |                   |
| 40110 Tuition Advanced and Professional                    | 10,031,917           | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 10,031,917        |
| 40119 Refunded Matric. A & P                               | 0                    | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 0                 |
| 40120 Tuition Postsecondary Vocational                     | 1,467,764            | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 1,467,764         |
| 40150 Tuition College Preparatory                          | 382,611              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 382,611           |
| 40160 Tuition Educator Preparation                         | 0                    | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 0                 |
| 40310 Out-of-State Fee Advanced and Professional           | 1,740,963            | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 1,740,963         |
| 40320 Out-of-State Fee Postsecondary Vocational            | 236,453              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 236,453           |
| 40350 Out-of-State Fee Developmental Education             | 141,067              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 141,067           |
| 40360 Out-of-State Fee Educator Prep                       | 0                    | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 0                 |
| <b>Sub-Total CCPF Student Fees</b>                         | <b>14,000,775</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>14,000,775</b> |
| 40240 Tuition Continuing Workforce Education               | 405,734              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 405,734           |
| 40261 Repeat Course Fee Advanced and Professional          | 399,769              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 399,769           |
| 40262 Repeat Course Fee Postsecondary Vocational           | 6,391                | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 6,391             |
| 40265 Repeat Course Fee Developmental Education            | 14,438               | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 14,438            |
| 40270 Tuition Self Supporting                              | 12,807               | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 12,807            |
| 40400 Laboratory Fees                                      | 167,253              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 167,253           |
| 40500 Application Fees                                     | 156,158              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 156,158           |
| 40510 Application Fees - Health Sciences                   | (35)                 | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | (35)              |
| 40600 Graduation Fees                                      | 135                  | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 135               |
| 40700 Transcript Fees                                      | 56                   | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 56                |
| 40710 Transcript Fees - Credentials                        | 33,974               | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 33,974            |
| 40800 Student Financial Aid Fee                            | 0                    | 0                  | 0                 | 0                  | 720,702                | 0            | 0                     | 0            | 0                       | 720,702           |
| 40850 Student Activities and Service Fee                   | 0                    | 1,187,626          | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 1,187,626         |
| 40860 Student Capital Improvement Fee                      | 0                    | 0                  | 0                 | 0                  | 0                      | 1,441,288    | 0                     | 0            | 0                       | 1,441,288         |
| 40870 Technology Fee                                       | 720,702              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 720,702           |
| 40900 Other Student Fees                                   | 0                    | 886,298            | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 886,298           |
| 40910 Late/Reinstatement Fee                               | 0                    | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 0                 |
| 40913 SCF OneCard Replacement Fee                          | 0                    | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 0                 |
| 40915 Degree Check Credentials                             | 2,268                | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 2,268             |
| 40920 Testing Fees                                         | 11,651               | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 11,651            |
| 40930 Student Insurance Fee                                | 8,964                | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 8,964             |
| 40950 Campus Access Fee                                    | 680,768              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 680,768           |
| 40960 Replacement Fee ID Card                              | 240                  | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 240               |
| 40985 Credit Card Convenience Fee                          | 45,160               | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 45,160            |
| <b>Sub-Total Student Fees</b>                              | <b>3,039,456</b>     | <b>2,086,731</b>   | <b>0</b>          | <b>0</b>           | <b>720,702</b>         | <b>0</b>     | <b>1,441,288</b>      | <b>0</b>     | <b>0</b>                | <b>7,288,187</b>  |
| 41600 Grants and Contracts With Counties (Operating)       | 0                    | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 0                 |
| 41620 Grants and Contracts With Counties (Non-operating)   | 1,404,330            | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 1,404,330         |
| 41630 Grants & Contracts With Counties (Capital Financing) | 0                    | 0                  | 0                 | 0                  | 0                      | 0            | 11,687,530            | 0            | 0                       | 11,687,530        |
| <b>Sub-Total Grants and Contracts</b>                      | <b>1,404,330</b>     | <b>0</b>           | <b>0</b>          | <b>0</b>           | <b>0</b>               | <b>0</b>     | <b>11,687,530</b>     | <b>0</b>     | <b>0</b>                | <b>13,091,860</b> |
| 42110 Florida State College Program Fund                   | 24,920,093           | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 24,920,093        |
| 42130 2+2 P-ship Incentive Funding Approp                  | 0                    | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 0                 |
| 42150 Performance Based Incentive Funding - FCSPF          | 523,842              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 523,842           |
| 42210 License Tag Fee Appropriations                       | 0                    | 0                  | 0                 | 0                  | 0                      | 189,514      | 0                     | 0            | 0                       | 189,514           |
| 42310 PECO Appropriation                                   | 0                    | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 0                 |
| 42500 Other State Appropriations                           | 0                    | 1,805,026          | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 1,805,026         |
| 42501 Misc. State Appropriations                           | 0                    | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 0                 |
| 42510 Performance Based Incentive Funding                  | 251,810              | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 251,810           |
| 42610 Lottery Florida State College Program Fund           | 4,791,952            | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 4,791,952         |
| 42710 Grants and Contracts - State (Operating)             | 0                    | 1,374,097          | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 1,374,097         |
| 42725 Grants and Contracts - State Student Aid             | 0                    | 360,295            | 0                 | 0                  | 2,170,056              | 0            | 0                     | 0            | 0                       | 2,530,351         |
| 42900 Indirect Cost Recovery State                         | 17,917               | 0                  | 0                 | 0                  | 0                      | 0            | 0                     | 0            | 0                       | 17,917            |
| <b>Sub-Total State Support</b>                             | <b>30,505,614</b>    | <b>3,539,418</b>   | <b>0</b>          | <b>0</b>           | <b>2,170,056</b>       | <b>0</b>     | <b>189,514</b>        | <b>0</b>     | <b>0</b>                | <b>36,404,602</b> |

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
SUMMARY OF REVENUES BY GENERAL LEDGER CODE - LOWER DIVISION  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                         | UNRESTRICTED<br>CURRENT | RESTRICTED<br>CURRENT | AUXILIARY<br>CURRENT | LOAN AND<br>ENDOWMENT | SCHOLARSHIP<br>RESTRICTED | Agency<br>Funds | UNEXPENDED<br>PLANT FUND | DEBT<br>SERVICE | Invested in<br>Plant Funds | TOTAL<br>ALL FUNDS |
|---------------------------------------------------------|-------------------------|-----------------------|----------------------|-----------------------|---------------------------|-----------------|--------------------------|-----------------|----------------------------|--------------------|
| 43510 Grants Federal/Operating                          | 0                       | 1,798,083             | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 1,798,083          |
| 43520 Grants Federal - Student Aid                      | 0                       | 0                     | 0                    | 0                     | 13,049,098                | 0               | 0                        | 0               | 0                          | 13,049,098         |
| 43521 Stimulus (HEERF) - Institutional                  | 0                       | 2,182,547             | 0                    | 0                     | 0                         | 0               | 5,773,493                | 0               | 0                          | 7,956,040          |
| 43526 Stimulus (HEERF) - Student                        | 0                       | 3,845,320             | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 3,845,320          |
| 43530 Grants Federal Cap Fin N/O                        | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 43900 Indirect Cost Recovery Federal                    | 68,737                  | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 68,737             |
| <b>Sub-Total Federal Support</b>                        | <b>68,737</b>           | <b>7,825,950</b>      | <b>0</b>             | <b>0</b>              | <b>13,049,098</b>         | <b>0</b>        | <b>5,773,493</b>         | <b>0</b>        | <b>0</b>                   | <b>26,717,278</b>  |
| 44110 Gifts from Individuals - Operating                | 0                       | 0                     | 0                    | 0                     | 112,994                   | 0               | 0                        | 0               | 0                          | 112,994            |
| 44130 Cash Contributions Cap Fin N/O                    | 0                       | 3,681                 | 0                    | 0                     | 0                         | 0               | 56,4273                  | 0               | 0                          | 56,4273            |
| 44210 Non-Cash Contributions - Operating                | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 44242 Donated Gifts (Capitalized)                       | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 44400 Private Grants and Contracts - Operating          | 0                       | 1,254,098             | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 1,254,098          |
| 44430 Private Grants and Contracts - Capital Financing  | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 44900 Indirect Costs Recovered - Private Sources        | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| <b>Sub-Total Gifts, Private Grants and Contracts</b>    | <b>0</b>                | <b>1,257,780</b>      | <b>0</b>             | <b>0</b>              | <b>112,994</b>            | <b>0</b>        | <b>554,273</b>           | <b>0</b>        | <b>0</b>                   | <b>1,925,047</b>   |
| 45600 Food Service Sales and Commissions                | 0                       | 134                   | 850                  | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 984                |
| 46200 Commissions                                       | 0                       | 0                     | 450,319              | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 450,319            |
| 46220 Commissions-Vending Venice                        | 0                       | 0                     | 5,617                | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 5,617              |
| 46260 Commission - Coke                                 | 0                       | 0                     | 18,586               | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 18,586             |
| 46270 Commissions Beverage Scholarship                  | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 46400 Rental Revenue (Short-Term)                       | (168,942)               | 0                     | 500,284              | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 331,342            |
| 46410 Cell Tower Lease                                  | 330,804                 | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 330,804            |
| 46500 Rental Revenue (Long-Term)                        | 37,886                  | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 37,886             |
| 46600 Other Sales and Service                           | 23,580                  | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 23,580             |
| 46601 Recyclable Material Sales                         | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 46611 Misc. Sales                                       | 0                       | 0                     | 6,938                | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 6,938              |
| 46612 Other Professional Services                       | 111,342                 | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 111,342            |
| 46603 Debit Card Copier Sales                           | 7,359                   | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 7,359              |
| 46900 Interdepartmental Sales                           | 144,482                 | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 144,482            |
| <b>Sub-Total Sales and Services</b>                     | <b>466,520</b>          | <b>134</b>            | <b>982,594</b>       | <b>0</b>              | <b>0</b>                  | <b>0</b>        | <b>0</b>                 | <b>0</b>        | <b>0</b>                   | <b>1,469,248</b>   |
| 48100 Interest and Dividends - SBA                      | 443,810                 | 70,075                | 274,238              | 0                     | 17,256                    | 0               | 625,091                  | 0               | 0                          | 1,430,470          |
| 48101 Investment Interest                               | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 48102 BOA Securities/MM Investment Interest             | 117,670                 | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 117,670            |
| 48202 Unrealized Gains & Losses Investments             | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 48700 Fines and Penalties                               | 660                     | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 660                |
| 48900 Miscellaneous Revenue                             | 99,625                  | 1,200                 | 16,048               | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 116,873            |
| 48903 Misc. Rev. - Donations                            | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 48910 Bad Debt Recoveries                               | 46,355                  | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 46,355             |
| 48930 Insurance Proceeds on Loss of Prop                | 0                       | 589,197               | 0                    | 0                     | 0                         | 0               | 7,190                    | 0               | 0                          | 596,387            |
| 48940 Ticket Sales and Gate Receipts                    | 4,054                   | 4,544                 | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 8,597              |
| 48941 Reimbursed Rent - Athletics                       | 0                       | 32,460                | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 32,460             |
| 48942 Reimbursed Utilities - Athletics                  | 2,215                   | 10,050                | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 12,265             |
| <b>Sub-Total Miscellaneous Revenue</b>                  | <b>714,388</b>          | <b>707,524</b>        | <b>290,285</b>       | <b>0</b>              | <b>17,256</b>             | <b>0</b>        | <b>632,281</b>           | <b>0</b>        | <b>0</b>                   | <b>2,361,735</b>   |
| 49110 Mandatory Transfer In From Fund One               | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 49210 Non Mandatory Transfers from Current Unrestricted | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 1,000,000                | 0               | 0                          | 1,000,000          |
| 49220 Non Mandatory Transfers from Current Rest         | 0                       | 0                     | 0                    | 0                     | (112,994)                 | 0               | 0                        | 0               | 0                          | (112,994)          |
| 49230 Non Mandatory Transfers from Auxiliary Fd         | 43,110                  | 287,101               | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 330,211            |
| 49270 NonMandatory Transfers in from Fund 7             | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 3,000,000                | 0               | 0                          | 3,000,000          |
| 49500 Proceeds from Sale of Fixed Assets                | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 49510 Proceeds Sale Non Cap Asset                       | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 49521 Fed Uninsured Loss Recovery (COVID)               | 918,250                 | 77,597                | 0                    | 0                     | 38,394                    | 0               | 76,789                   | 0               | 0                          | 1,111,031          |
| 49600 Prior Year Corrections                            | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 49999 XXXX Revenue Mispst                               | 0                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 0                  |
| 49900 Over and Short                                    | 2                       | 0                     | 0                    | 0                     | 0                         | 0               | 0                        | 0               | 0                          | 2                  |
| <b>Sub-Total Non-Revenue Receipts</b>                   | <b>961,362</b>          | <b>364,698</b>        | <b>0</b>             | <b>0</b>              | <b>(74,600)</b>           | <b>0</b>        | <b>4,076,789</b>         | <b>0</b>        | <b>0</b>                   | <b>5,328,250</b>   |
| <b>GRAND TOTAL REVENUES</b>                             | <b>51,181,182</b>       | <b>15,782,234</b>     | <b>1,272,880</b>     | <b>0</b>              | <b>15,995,508</b>         | <b>0</b>        | <b>24,355,179</b>        | <b>0</b>        | <b>0</b>                   | <b>108,586,981</b> |

**STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
SUMMARY OF REVENUES BY GENERAL LEDGER CODE - UPPER DIVISION  
FOR THE YEAR ENDED JUNE 30, 2023**

|                                                  | UNRESTRICTED<br>CURRENT | RESTRICTED<br>CURRENT | SCHOLARSHIP<br>RESTRICTED | UNEXPENDED<br>PLANT FUND | TOTAL<br>ALL FUNDS  |
|--------------------------------------------------|-------------------------|-----------------------|---------------------------|--------------------------|---------------------|
| <b>REVENUES</b>                                  |                         |                       |                           |                          |                     |
| 40101 Tuition Advanced and Professional          | \$ 1,258,808            | \$ 0                  | \$ 0                      | \$ 0                     | \$ 1,258,808        |
| 40119 Refunded Adv & Prof Tuition                | 0                       | 0                     | 0                         | 0                        | 0                   |
| 40301 Out-of-State Fee Advanced and Professional | 61,050                  | 0                     | 0                         | 0                        | 61,050              |
| <b>Sub-Total CCPF Student Fees</b>               | <b>\$ 1,319,858</b>     | <b>\$ 0</b>           | <b>\$ 0</b>               | <b>\$ 0</b>              | <b>\$ 1,319,858</b> |
| 40260 Repeat Course Fees                         | \$ 9,900                | \$ 0                  | \$ 0                      | \$ 0                     | \$ 9,900            |
| 40504 Application fees - Baccalaureate           | 0                       | 0                     | 0                         | 0                        | 0                   |
| 40600 Graduation Fees                            | 0                       | 0                     | 0                         | 0                        | 0                   |
| 40710 Transcript Fees - Credentials              | 0                       | 0                     | 0                         | 0                        | 0                   |
| 40844 Financial Aid Fund Fees                    | 0                       | 0                     | 63,601                    | 0                        | 63,601              |
| 40854 Student Activity and Service Fees          | 0                       | 89,827                | 0                         | 0                        | 89,827              |
| 40864 Student Capital Improvement Fee            | 0                       | 0                     | 0                         | 97,306                   | 97,306              |
| 40874 Technology Fee                             | 42,208                  | 0                     | 0                         | 0                        | 42,208              |
| 40934 Student Insurance Fee - Baccalaureate      | 1,504                   | 0                     | 0                         | 0                        | 1,504               |
| 40954 Campus Access Fee                          | 68,600                  | 0                     | 0                         | 0                        | 68,600              |
| <b>Sub-Total Student Fees</b>                    | <b>\$ 122,211</b>       | <b>\$ 89,827</b>      | <b>\$ 63,601</b>          | <b>\$ 97,306</b>         | <b>\$ 372,946</b>   |
| 42111 CCPF - Baccalaureate State College System  | \$ 0                    | \$ 0                  | \$ 0                      | \$ 0                     | \$ 0                |
| <b>Sub-Total State Support</b>                   | <b>\$ 0</b>             | <b>\$ 0</b>           | <b>\$ 0</b>               | <b>\$ 0</b>              | <b>\$ 0</b>         |
| 48100 Interest and Dividends                     | \$ 108,655              | \$ 0                  | \$ 0                      | \$ -                     | \$ 108,656          |
|                                                  | <b>\$ 108,655</b>       | <b>\$ 0</b>           | <b>\$ 0</b>               | <b>\$ 0</b>              | <b>\$ 108,656</b>   |
| <b>GRAND TOTAL REVENUES</b>                      | <b>\$ 1,550,724</b>     | <b>\$ 89,827</b>      | <b>\$ 63,602</b>          | <b>\$ 97,306</b>         | <b>\$ 1,801,459</b> |



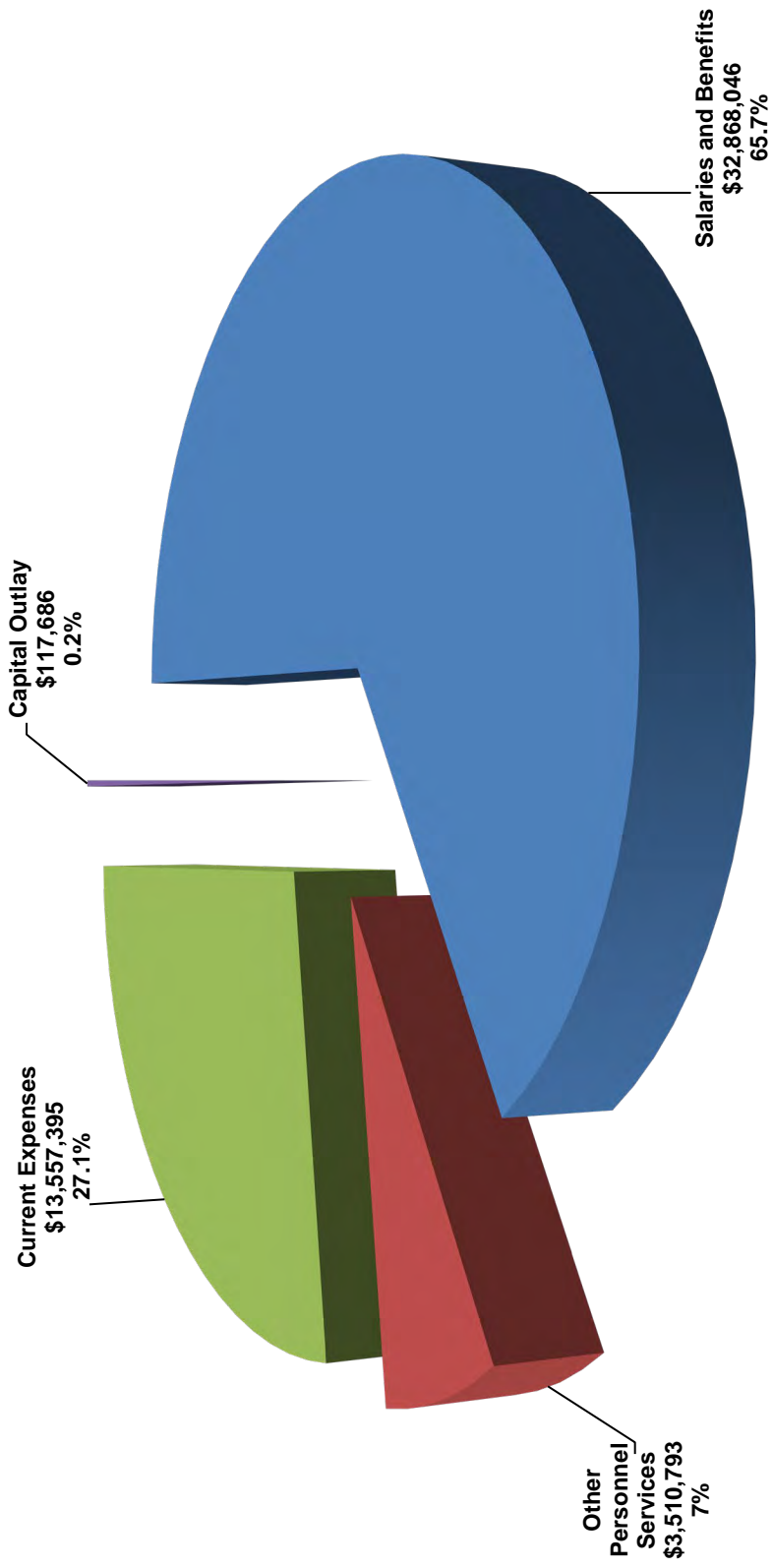
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF REVENUES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, BRADENTON CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2023

|                                                    | RESTRICTED<br>OPERATING<br>CURRENT | RESTRICTED<br>GRANT<br>CURRENT | UNEXPENDED<br>PLANT FUND | TOTAL<br>ALL FUNDS  |
|----------------------------------------------------|------------------------------------|--------------------------------|--------------------------|---------------------|
| <b>REVENUES</b>                                    |                                    |                                |                          |                     |
| 41631 Grant & Contracts fr Counties SCFCS          | \$ 0                               | \$ 0                           | \$ 53,528                | \$ 53,528           |
| 41678 Referendum Millage                           | 526,849                            | 0                              | 0                        | 526,849             |
| 41680 Mental Health Assistance Allocation          | 21,796                             | 0                              | 0                        | 21,796              |
| 41681 Total Funds Compression Allocation           | 0                                  | 0                              | 0                        | 0                   |
| 41682 Safe Schools Allocation-UFTE Share           | 0                                  | 0                              | 0                        | 0                   |
| 41683 Digital Classroom Allocation                 | 0                                  | 0                              | 0                        | 0                   |
| 41684 ESOL                                         | 36,023                             | 0                              | 0                        | 36,023              |
| 41685 Teacher Salary Allocation                    | 121,602                            | 0                              | 0                        | 121,602             |
| 41686 ESE Guaranteed Allocation                    | 51,985                             | 0                              | 0                        | 51,985              |
| 41687 Florida School Recognition Program           | 90,903                             | 0                              | 0                        | 90,903              |
| 41688 Teacher Lead Fund Alloc (SCFCS)              | 0                                  | 0                              | 0                        | 0                   |
| 41690 FEFP Funding (SCFCS)                         | 2,607,449                          | 0                              | 0                        | 2,607,449           |
| 41691 Supp Acad Instruction (SCFCS)                | 115,710                            | 0                              | 0                        | 115,710             |
| 41692 Class Size Reduction (SCFCS)                 | 427,863                            | 0                              | 0                        | 427,863             |
| 41693 Other FEFP WFTE Share (SCFCS)                | 32,950                             | 0                              | 0                        | 32,950              |
| 41694 Discret Local Effort WFTE Share (SCFCS)      | 0                                  | 0                              | 0                        | 0                   |
| 41696 Instruct Materials UFTE (SCFCS)              | 37,340                             | 0                              | 0                        | 37,340              |
| 41697 Discret Lottery WFTE (SCFCS)                 | 0                                  | 0                              | 0                        | 0                   |
| 41698 Reading Allocation                           | 23,992                             | 0                              | 0                        | 23,992              |
| 41699 Student Transportation                       | 84,197                             | 0                              | 0                        | 84,197              |
| <b>Sub-Total Support From Local Government</b>     | <b>\$ 4,178,659</b>                | <b>\$ 0</b>                    | <b>\$ 53,528</b>         | <b>\$ 4,232,187</b> |
| 42310 PECO Appropriation                           | 0                                  | 0                              | 257,150                  | 257,150             |
| 42725 Grants and Contracts - State Student Support | 5,497                              | 0                              | 0                        | 5,497               |
| <b>Sub-Total State Support</b>                     | <b>\$ 5,497</b>                    | <b>\$ 0</b>                    | <b>\$ 257,150</b>        | <b>\$ 262,647</b>   |
| 43520 Grants Federal Non Operating                 | 0                                  | 0                              | 0                        | 0                   |
| 43590 Grants Federal Operating (SCFCS)             | 27,870                             | 274,469                        | 0                        | 302,339             |
| <b>Sub-Total Federal Support</b>                   | <b>\$ 27,870</b>                   | <b>\$ 274,469</b>              | <b>\$ 0</b>              | <b>\$ 302,339</b>   |
| 48100 Interest & Dividends                         | 79,825                             | 0                              | 0                        | 79,825              |
| 48900 Miscellaneous Revenue                        | 5,947                              | 0                              | 0                        | 5,947               |
| <b>Sub-Total Miscellaneous Revenue</b>             | <b>\$ 85,772</b>                   | <b>\$ 0</b>                    | <b>\$ 0</b>              | <b>\$ 85,772</b>    |
| 49210 Non-Mandatory Transfer/Current Unrestricted  | 0                                  | 0                              | 0                        | 0                   |
| 49230 Non-Mandatory Tran/Auxiliary Funds           | 0                                  | 0                              | 0                        | 0                   |
| <b>GRAND TOTAL REVENUES</b>                        | <b>\$ 4,297,798</b>                | <b>\$ 274,469</b>              | <b>\$ 310,678</b>        | <b>\$ 4,882,945</b> |

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF REVENUES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, VENICE CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2023

|                                                    | RESTRICTED<br>OPERATING<br>CURRENT | RESTRICTED<br>GRANT<br>CURRENT | UNEXPENDED<br>PLANT FUND | TOTAL<br>ALL FUNDS  |
|----------------------------------------------------|------------------------------------|--------------------------------|--------------------------|---------------------|
| <b>REVENUES</b>                                    |                                    |                                |                          |                     |
| 41631 Grant & Contracts fr Counties SCFCS          | \$ 0                               | \$ 0                           | 0                        | \$ 0                |
| 41678 Referendum Millage                           | 270,924                            | 0                              | 0                        | 270,924             |
| 41680 Mental Health Assistance Allocation          | 7,169                              | 0                              | 0                        | 7,169               |
| 41681 Total Funds Compression Allocation           | 0                                  | 0                              | 0                        | 0                   |
| 41682 Safe Schools Allocation-UFTE Share           | 48,410                             | 0                              | 0                        | 48,410              |
| 41683 Digital Classroom Allocation                 | 3,369                              | 0                              | 0                        | 3,369               |
| 41684 ESOL                                         | 0                                  | 0                              | 0                        | 0                   |
| 41685 Teacher Salary Allocation                    | 0                                  | 0                              | 0                        | 0                   |
| 41686 ESE Guarantee Allocation                     | 108,879                            | 0                              | 0                        | 108,879             |
| 41687 Florida School Recognition Program           | 22,864                             | 0                              | 0                        | 22,864              |
| 41690 FEFP Funding (SCFCS)                         | 515,051                            | 0                              | 0                        | 515,051             |
| 41691 Supp Acad Instruction (SCFCS)                | 31,058                             | 0                              | 0                        | 31,058              |
| 41692 Class Size Reduction (SCFCS)                 | 142,946                            | 0                              | 0                        | 142,946             |
| 41693 Other FEFP WFTE Share (SCFCS)                | 0                                  | 0                              | 0                        | 0                   |
| 41694 Discret Local Effort WFTE Share (SCFCS)      | 270,359                            | 0                              | 0                        | 270,359             |
| 41696 Instruct Materials UFTE (SCFCS)              | 12,195                             | 0                              | 0                        | 12,195              |
| 41697 Discret Lottery WFTE (SCFCS)                 | 0                                  | 0                              | 0                        | 0                   |
| 41698 Reading Allocation                           | 8,024                              | 0                              | 0                        | 8,024               |
| 41699 Student Transportation                       | 0                                  | 0                              | 0                        | 0                   |
| <b>Sub-Total Support From Local Government</b>     | <b>\$ 1,441,248</b>                | <b>\$ 0</b>                    | <b>\$ 0</b>              | <b>\$ 1,441,248</b> |
| 42310 PECO Appropriation                           | 0                                  | 0                              | 152,184                  | 152,184             |
| 42725 Grants and Contracts - State Student Support | 0                                  | 0                              | 0                        | 0                   |
| <b>Sub-Total State Support</b>                     | <b>\$ 0</b>                        | <b>\$ 0</b>                    | <b>\$ 152,184</b>        | <b>\$ 152,184</b>   |
| 43520 Grants Federal Non Operating                 | 0                                  | 0                              | 0                        | 0                   |
| 43590 Grants Federal Operating (SCFCS)             | 0                                  | 120,490                        | 0                        | 120,490             |
| <b>Sub-Total Federal Support</b>                   | <b>\$ 0</b>                        | <b>\$ 120,490</b>              | <b>\$ 0</b>              | <b>\$ 120,490</b>   |
| 48100 Interest & Dividends                         | 10,083                             | 0                              | 0                        | 10,083              |
| 48900 Miscellaneous Revenue                        | 3,054                              | 0                              | (0)                      | 3,054               |
| <b>Sub-Total Miscellaneous Revenue</b>             | <b>\$ 13,137</b>                   | <b>\$ 0</b>                    | <b>\$ (0)</b>            | <b>\$ 13,137</b>    |
| 49210 Non-Mandatory Transfer/Current Unrestricted  | 0                                  | 0                              | 609,377                  | 609,377             |
| 49230 Non-Mandatory Tran/Auxiliary Funds           | 0                                  | 0                              | 0                        | 0                   |
|                                                    | 0                                  | 0                              | 609,377                  | 609,377             |
| <b>GRAND TOTAL REVENUES</b>                        | <b>\$ 1,454,385</b>                | <b>\$ 120,490</b>              | <b>\$ 761,560</b>        | <b>\$ 2,336,435</b> |

State College of Florida  
Expenditures By Object - Unrestricted Current  
2022-23



STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - LOWER DIVISION  
 FOR THE YEAR ENDED JUNE 30, 2023

|                                                 | 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 |
| <b>PERSONNEL EXPENSES</b>                       |              |            |           |           |             |            |         |            |           |
| 51000 Executive Management                      | 980,608      | 2,296      | 0         | 0         | 0           | 0          | 0       | 0          | 982,904   |
| 51100 Instructional Management                  | 158,195      | 104,015    | 0         | 0         | 0           | 0          | 0       | 0          | 262,210   |
| 51101 Department Chair Supplement               | 149,434      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 149,434   |
| 51201 Non-Instructional Administrator           | 1,618,506    | 480,892    | 42,162    | 0         | 0           | 3,600      | 0       | 0          | 2,145,159 |
| 51202 Middle Manager                            | 360,830      | 137,892    | 0         | 0         | 0           | 0          | 0       | 0          | 498,722   |
| 51203 Supplemental Pay - Institution Mgmt       | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 52001 Instructional - 9 Month                   | 6,790,916    | 1,217,207  | 0         | 0         | 0           | 0          | 0       | 0          | 8,008,123 |
| 52002 Instructional - Librarian                 | 405,762      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 405,762   |
| 52004 Instructional - Coach                     | 0            | 132,838    | 0         | 0         | 0           | 0          | 0       | 0          | 132,838   |
| 52005 Instructional - Program Manager           | 32,441       | 7,409      | 0         | 0         | 0           | 0          | 0       | 0          | 39,850    |
| 52006 Supplemental Pay - Instructional          | 175,983      | 48,179     | 0         | 0         | 0           | 0          | 0       | 0          | 224,162   |
| 52101 Instructional - Overload - Fall           | 617,816      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 617,816   |
| 52102 Instructional - Overload - Spring         | 608,465      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 608,465   |
| 52103 Instructional - Overload - Summer A       | 853,885      | 600        | 0         | 0         | 0           | 0          | 0       | 0          | 853,885   |
| 52105 Instructional - Overload - Clinical       | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 52110 Instructional - Overload - Non Cred       | 22,175       | 11,525     | 0         | 0         | 0           | 0          | 0       | 0          | 33,699    |
| 52200 Instructional - Substitution (FT)         | 7,862        | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 7,862     |
| 52301 Instructional Para Prof 9-10 Mo           | 215,375      | 180,810    | 0         | 0         | 0           | 0          | 0       | 0          | 396,185   |
| 52302 Instructional Para Prof 11-12 Mo          | 139,883      | 44,754     | 0         | 0         | 0           | 0          | 0       | 0          | 184,637   |
| 53001 Other Professional - Technical            | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 53010 Professional Support - Academic           | 407,179      | 158,411    | 0         | 0         | 0           | 0          | 0       | 0          | 565,590   |
| 53020 Professional Support - Stud Svcs          | 676,253      | 109,363    | 0         | 0         | 0           | 0          | 0       | 0          | 785,617   |
| 53030 Professional Support - Other Professional | 3,042,108    | 208,658    | 0         | 0         | 0           | 210,667    | 0       | 0          | 3,461,433 |
| 53099 Supplemental Pay - Other Professional     | 238          | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 238       |
| 53310 Professional Support - Acad Support       | 228,398      | 40,508     | 0         | 0         | 0           | 0          | 0       | 0          | 268,906   |
| 53320 Professional Support - Student Svc        | 838,335      | 366,769    | 0         | 0         | 0           | 0          | 0       | 0          | 1,205,104 |
| 53330 Professional Support - Inst Support       | 137,094      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 137,094   |
| 54000 Technical - Programmers, Etc.             | 531,797      | 100,150    | 0         | 0         | 0           | 0          | 0       | 0          | 631,947   |
| 54010 Secretarial and Clerical                  | 2,863,388    | 474,082    | 11,908    | 0         | 0           | 0          | 0       | 0          | 3,349,379 |
| 54011 Physical Plant                            | 608,654      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 608,654   |
| 54099 Supplemental Pay - Career                 | 4,788        | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 4,788     |
| 54100 Tech, Clerical, Trade&Serv/Ovr Time       | 3,398        | 184        | 7         | 0         | 0           | 0          | 0       | 0          | 3,589     |
| 54101 Straight Time in Excess of Reg Hrs        | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 54500 Reg PT>20 hrs Full Ben FRS                | 63,992       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 63,992    |
| 54510 Reg PT<=20 hrs FRS Only                   | 131,581      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 131,581   |
| 54550 OPS Temp PT FRS Only                      | 25,000       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 25,000    |
| 56004 Other Personnel Serv-Instuct/Coach        | 0            | 3,555      | 0         | 0         | 0           | 0          | 0       | 0          | 3,555     |
| 56005 Other Personnel Serv-Instuct/Prog Mgr     | 5,000        | 14,040     | 0         | 0         | 0           | 0          | 0       | 0          | 19,040    |
| 56006 Other Personnel Serv-Inst/Para Prof       | 8,800        | 9,220      | 0         | 0         | 0           | 0          | 0       | 0          | 18,020    |
| 56010 OPS Instructional Non Credit              | 0            | 70,158     | 0         | 0         | 0           | 0          | 0       | 0          | 70,158    |
| 56101 OPS - Instructional Fall                  | 1,288,836    | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 1,288,836 |
| 56102 OPS - Instructional Spring                | 1,168,569    | 2,000      | 0         | 0         | 0           | 0          | 0       | 0          | 1,170,569 |
| 56103 OPS - Instructional Summer A              | 266,687      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 266,687   |
| 56105 OPS - Clinical Instruction                | 146,535      | 3,700      | 0         | 0         | 0           | 0          | 0       | 0          | 150,235   |

|                                            | 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         |
| 56110 OPS - Non-Credit (Open Campus)       | 102,935           | 60,599           | 0             | 0         | 0           | 0              | 0        | 0          | 163,534           |
| 56120 Other Pers Svcs - Substitute         | 7,290             | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 7,290             |
| 57000 Other Personnel-Tech/Clerical/Trade  | 4,200             | 4,200            | 0             | 0         | 0           | 0              | 0        | 0          | 8,400             |
| 58000 Student Employee - SCF Paid          | 200,496           | 16,118           | 0             | 0         | 0           | 0              | 0        | 0          | 216,614           |
| 58100 Student Employee - Fed Work Study    | 0                 | 228,466          | 0             | 0         | 0           | 0              | 0        | 0          | 228,466           |
| 58200 Student Employ - College Work Exp    | 1,403             | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 1,403             |
| 58300 Student Employment - Peer Advisor    | 0                 | 10,721           | 0             | 0         | 0           | 0              | 0        | 0          | 10,721            |
| 59100 Social Security Contributions        | 1,351,071         | 220,840          | 3,358         | 0         | 0           | 12,831         | 0        | 0          | 1,588,100         |
| 59101 FICA/Medicare Contributions          | 362,127           | 53,993           | 785           | 0         | 0           | 3,001          | 0        | 0          | 419,906           |
| 59203 Florida Retirement Contrib - Reg     | 120,886           | 405,271          | 6,674         | 0         | 0           | 25,061         | 0        | 0          | 557,892           |
| 59206 Optional Retirement Contrib/DOR      | 265,558           | 48,417           | 0             | 0         | 0           | 0              | 0        | 0          | 313,975           |
| 59220 Net Pension Expense                  | 2,956,588         | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 2,956,588         |
| 59300 Accrued Leave Expense                | 164,150           | (12,914)         | 2,355         | 0         | 0           | 5,088          | 0        | 0          | 158,688           |
| 59301 Accrued Annual Leave Expense         | 0                 | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 0                 |
| 59400 Accrued Severance Pay Expense        | 675,866           | 21,034           | 0             | 0         | 0           | 0              | 0        | 0          | 696,900           |
| 59500 Other Benefits - Taxable             | 0                 | 16,605           | 0             | 0         | 0           | 0              | 0        | 0          | 16,605            |
| 59506 College Provided FSA                 | 6,355             | 419              | 0             | 0         | 0           | 0              | 0        | 0          | 6,774             |
| 59701 Health Insurance Contributions       | 3,236,847         | 537,532          | 8,018         | 0         | 0           | 28,402         | 0        | 0          | 3,810,899         |
| 59702 Life Insurance Contributions         | 76,892            | 12,193           | 201           | 0         | 0           | 764            | 0        | 0          | 90,050            |
| 59703 Dental Insurance Contributions       | 711               | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 711               |
| 59704 Disability Insurance Contributions   | 32,122            | 5,458            | 90            | 0         | 0           | 341            | 0        | 0          | 38,012            |
| 59707 Vision Insurance Contributions       | 129               | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 129               |
| 59751 Health Insurance OPEB Expense        | 64,899            | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 64,899            |
| 59900 Personnel Expense Contingency (Bud)  | 0                 | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 0                 |
| <b>TOTAL PERSONNEL EXPENSE</b>             | <b>35,214,591</b> | <b>5,558,165</b> | <b>75,558</b> | <b>0</b>  | <b>0</b>    | <b>289,766</b> | <b>0</b> | <b>0</b>   | <b>41,138,081</b> |
| <b>CURRENT EXPENSE</b>                     |                   |                  |               |           |             |                |          |            |                   |
| 60501 Travel - In-District                 | 73,023            | 3,729            | 2,425         | 0         | 0           | 0              | 0        | 0          | 79,178            |
| 60502 Travel - Out-of-District             | 75,433            | 6,534            | 467           | 0         | 0           | 0              | 0        | 0          | 82,434            |
| 60503 Travel - Out-of-State                | 113,387           | 14,153           | 0             | 0         | 0           | 0              | 0        | 0          | 127,540           |
| 60504 Travel - International               | 4,672             | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 4,672             |
| 60505 Travel - Reimbursable                | 0                 | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 0                 |
| 60506 Travel - Student                     | 9,888             | 127,425          | 106,873       | 0         | 0           | 0              | 0        | 0          | 244,186           |
| 60508 Travel - Employee Recruitment        | 10,862            | 999              | 0             | 0         | 0           | 0              | 0        | 0          | 11,861            |
| 60510 Travel - Other                       | 0                 | 2,847            | 0             | 0         | 0           | 0              | 0        | 0          | 2,847             |
| 61000 Freight and Postage                  | 58,074            | 348              | 26            | 0         | 0           | 0              | 0        | 0          | 58,448            |
| 61501 Local Telephone/Fax Service          | 36,870            | 2,568            | 11,884        | 0         | 0           | 0              | 0        | 0          | 51,322            |
| 61502 Long Distance Telephone/Fax Service  | 0                 | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 0                 |
| 61503 Suncom/WATS Service                  | (74)              | 0                | 0             | 0         | 0           | 0              | 0        | 0          | (74)              |
| 61504 Other Communication Service          | 199,771           | 19,319           | 0             | 0         | 0           | 0              | 0        | 0          | 219,090           |
| 62001 Printing/Duplicating - Vendor        | 49,313            | 18,005           | 0             | 0         | 0           | 439            | 0        | 0          | 67,758            |
| 62002 Printing/Duplicating - College       | 108,653           | 8,736            | 0             | 0         | 0           | 0              | 0        | 0          | 117,388           |
| 62501 Repairs and Maintenance - Building   | 95,542            | 0                | 0             | 0         | 0           | 0              | 0        | 0          | 95,542            |
| 62502 Repairs and Maintenance - Furn/Equip | 132,197           | 318              | 0             | 0         | 0           | 0              | 0        | 0          | 132,514           |

|                                           | 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 |
| 62503 Repairs and Maintenance - Grounds   | 3,769        | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 3,769     |
| 62504 Service Contracts/Agreements        | 2,172,679    | 38,487     | 1,778     | 0         | 0           | 2,733      | 0       | 0          | 2,215,677 |
| 62505 Repairs and Maintenance - Other     | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 63001 Rentals - Facilities                | 3,165        | 424,127    | 0         | 0         | 0           | 0          | 0       | 0          | 427,292   |
| 63002 Rentals - Equipment                 | 3,091        | 2,297      | 0         | 0         | 0           | 0          | 0       | 0          | 5,387     |
| 63003 Rentals - Films                     | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 63005 Rentals - Other                     | 1,439        | 847        | 0         | 0         | 0           | 0          | 0       | 0          | 2,285     |
| 63006 Lease/Purchase Payments             | 29,250       | 0          | 0         | 0         | 0           | 153,688    | 0       | 0          | 182,948   |
| 63501 Insurance - Property                | 508,295      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 508,295   |
| 63502 Insurance - Workers Compensation    | 178,113      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 178,113   |
| 63503 Insurance - Student                 | 19,319       | 54,874     | 0         | 0         | 0           | 0          | 0       | 0          | 74,193    |
| 63505 Insurance - General Liability       | 193,654      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 193,654   |
| 63507 Insurance - Cyber Liability         | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 63508 Other Insurance - FCSRMC            | 265,939      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 265,939   |
| 64001 Heating Fuels                       | 187,072      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 187,072   |
| 64002 Water and Sewer                     | 124,503      | 18,245     | 0         | 0         | 0           | 0          | 0       | 0          | 142,748   |
| 64003 Electricity                         | 1,146,692    | 21,332     | 0         | 0         | 0           | 0          | 0       | 0          | 1,168,024 |
| 64004 Garbage Collections                 | 59,804       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 59,804    |
| 64005 Fuel, Vehicular                     | 14,480       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 14,480    |
| 64006 Hazardous Waste Removal             | 31,115       | 0          | 0         | 0         | 0           | 20,989     | 0       | 0          | 52,114    |
| 64008 Cable/Direct TV                     | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 64501 Other Contractual Services          | 426,354      | 1,408,365  | 237,364   | 0         | 0           | 0          | 0       | 0          | 2,072,083 |
| 64502 Institutional Memberships           | 104,855      | 19,890     | 0         | 0         | 0           | 0          | 0       | 0          | 124,745   |
| 64504 Collection/Billing Services         | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 64505 Advertising (Required by Law)       | 1,762        | 0          | 0         | 0         | 0           | 754        | 0       | 0          | 2,516     |
| 64507 Contract Inst Serv/State Fund Enrol | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 64508 Contracted Non-Instructional Serv   | 859,801      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 859,801   |
| 64509 Other Services - Non-Contracted     | 17,809       | 57,194     | 0         | 0         | 0           | 0          | 0       | 0          | 75,003    |
| 64510 Advertising (Not Required by Law)   | 684,348      | 64,422     | 4,894     | 0         | 0           | 0          | 0       | 0          | 753,664   |
| 64511 Non-Contracted Services/Stipends    | 0            | 2,758      | 0         | 0         | 0           | 0          | 0       | 0          | 2,758     |
| 64512 Tuition Reimbursement Non-Taxable   | 16,043       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 16,043    |
| 64514 Contracted Svcs - Temp Svc Employee | 104,798      | 13,768     | 5,960     | 0         | 0           | 0          | 0       | 0          | 124,526   |
| 64515 Contracted Svcs - Instruct Asst     | 34,872       | 32,870     | 0         | 0         | 0           | 0          | 0       | 0          | 67,842    |
| 64516 Technology Services                 | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 64517 Out of State/Area Adjunct Contract  | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 64519 Contracted Svcs - Temp Svc (Depts)  | 12,504       | 60,029     | 0         | 0         | 0           | 0          | 0       | 0          | 72,533    |
| 64601 Marketing/Recruitment               | 540          | 82,274     | 0         | 0         | 0           | 0          | 0       | 0          | 82,814    |
| 64606 Needs-Related Payments              | 0            | 3,959,725  | 0         | 0         | 0           | 0          | 0       | 0          | 3,959,725 |
| 64608 Occupational Skills Training        | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0         |
| 64612 Transportation                      | 0            | 3,948      | 0         | 0         | 0           | 0          | 0       | 0          | 3,948     |
| 64620 Travel Allowances                   | 376          | 1,707      | 0         | 0         | 0           | 0          | 0       | 0          | 2,083     |
| 64621 Registration Fees (Non-employee)    | 0            | 249,500    | 0         | 0         | 0           | 0          | 0       | 0          | 249,500   |
| 64622 Substance Allowances                | 0            | 1,200      | 0         | 0         | 0           | 0          | 0       | 0          | 1,200     |
| 64624 Other Participant Support Costs     | 0            | 536        | 0         | 0         | 0           | 0          | 0       | 0          | 536       |
| 65000 Professional Fees                   | 0            | 7          | 0         | 0         | 0           | 0          | 0       | 0          | 7         |
| 65001 Consultant Fees                     | 24,475       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 24,475    |
| 65002 Honoraria Fees                      | 816          | 725        | 0         | 0         | 0           | 0          | 0       | 0          | 1,541     |
| 65003 Legal Fees                          | 31,930       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 31,930    |
| 65004 Auditing Fees                       | 0            | 11,000     | 0         | 0         | 0           | 0          | 0       | 0          | 11,000    |
| 65005 Architectural Fees                  | 0            | 14,095     | 0         | 0         | 0           | 114,483    | 0       | 0          | 128,578   |

|                                               | 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  |
| 65006 Engineering Fees                        | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0          |
| 65007 Other Professional Fees                 | 112,634      | 37,595     | 0         | 0         | 0           | 0          | 0       | 0          | 150,229    |
| 65008 Accreditation Fees                      | 18,625       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 18,625     |
| 65009 Bank Service Fees                       | 166,680      | 10,918     | 753       | 0         | 0           | 0          | 0       | 0          | 178,351    |
| 65501 Educational Materials and Supplies      | 292,885      | 245,295    | 0         | 0         | 0           | 0          | 0       | 0          | 538,180    |
| 65502 Office Materials and Supplies           | 132,264      | (5,064)    | 0         | 0         | 0           | 8,451      | 0       | 0          | 135,652    |
| 65503 Diplomas and Covers                     | 108          | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 108        |
| 65701 Data Software - Ed/Non-Capitalized      | 314,540      | 730,169    | 0         | 0         | 0           | 0          | 0       | 0          | 1,044,709  |
| 65702 Data Software - Adm/Non-Capitalized     | 1,511,186    | 3,550      | 49,599    | 0         | 0           | 1,716      | 0       | 0          | 1,566,051  |
| 66001 Maintenance Materials/Supplies          | 104,759      | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 104,759    |
| 66002 Janitorial Materials/Supplies           | 55,071       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 55,071     |
| 66003 Automotive Materials/Supplies           | 9,825        | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 9,825      |
| 66004 Grounds Materials/Supplies              | 24,130       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 24,130     |
| 66005 Construction Materials/Supplies         | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0          |
| 66008 HVAC Materials and Supplies             | 19,767       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 19,767     |
| 66501 Athletic Materials and Supplies         | 18           | 44,548     | 0         | 0         | 0           | 0          | 0       | 0          | 44,567     |
| 66502 Athletic Uniforms                       | 11           | 26,028     | 0         | 0         | 0           | 0          | 0       | 0          | 26,040     |
| 66503 Food and Food Products                  | 20,278       | 16,169     | 3,136     | 0         | 0           | 0          | 0       | 0          | 39,583     |
| 66504 Materials and Supplies - Other          | 3,014        | 2,737      | 0         | 0         | 0           | 0          | 0       | 0          | 5,751      |
| 66505 Departmental Uniforms                   | 8,072        | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 8,072      |
| 66506 Minor Equipment (100.01 - 999.99)       | 47,656       | 61,377     | 9,140     | 0         | 0           | 421,450    | 0       | 0          | 539,622    |
| 66507 Minor Computer Equip(100.01-999.99)     | 40,605       | 99,364     | (25)      | 0         | 0           | 121,706    | 0       | 0          | 261,651    |
| 66508 Food charges - CCD only                 | 269          | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 269        |
| 67001 Subscriptions (Library Only)            | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0          |
| 67002 Periodicals (Library Only)              | 34,488       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 34,488     |
| 67003 Books (Library Only)                    | 95,363       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 95,363     |
| 67004 Other Library Collections               | 19,823       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 19,823     |
| 67006 e-Resources Licenses Library Only       | 94,553       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 94,553     |
| 67505 Miscellaneous/Clothing                  | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0          |
| 67507 Central Stores - Resale                 | 15,841       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 15,841     |
| 67511 Use Tax - Vending                       | 0            | 0          | 1,018     | 0         | 0           | 0          | 0       | 0          | 1,018      |
| 67601 Indirect Cost Expense - Private         | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0          |
| 67602 Indirect Cost Expense - State           | 0            | 30,188     | 0         | 0         | 0           | 0          | 0       | 0          | 30,188     |
| 67603 Indirect Cost Expense - Federal         | 0            | 43,466     | 0         | 0         | 13,000      | 0          | 0       | 0          | 56,466     |
| 68001 Scholarships                            | 1,010,214    | 167,720    | 0         | 0         | 16,048,625  | 0          | 0       | 0          | 16,216,345 |
| 68002 Fundable Fee Waivers                    | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 1,010,214  |
| 68003 Textbook/Material/Supplies Scholars     | 0            | 0          | 0         | 0         | 5,391       | 0          | 0       | 0          | 5,391      |
| 69210 Non-Mandatory Tran-Out/Current/Unres    | 0            | (112,994)  | 43,110    | 0         | 0           | 0          | 0       | 0          | (69,884)   |
| 69220 Non-Mandatory Tran-Out/Current/Rest     | 0            | 0          | 287,101   | 0         | 0           | 0          | 0       | 0          | 287,101    |
| 69230 Non-Mandatory Trans-Out/Auxiliary       | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0          |
| 69250 Non-Mandatory Tran-Out/Scholarship      | 0            | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 0          |
| 69270 Non-Mandatory Tran-out/Unexpended Plant | 1,000,000    | 0          | 609,377   | 0         | 0           | 3,000,000  | 0       | 0          | 4,609,377  |
| 69500 Other Expenses                          | (3,464)      | 98,400     | 81,769    | 0         | 0           | 0          | 0       | 0          | 176,706    |
| 69501 Bad Debt Expense                        | 611          | 47         | (47)      | 0         | 32          | 47         | 0       | 0          | 691        |
| 69503 Unemployment Compensation               | 13,271       | 0          | 0         | 0         | 0           | 0          | 0       | 0          | 13,271     |

|                                                            | 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         |
| 69504 Uninsured Losses                                     | 419               | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 419               |
| 69506 Proceeds from Sale of Fixed Asset                    | (10,842)          | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | (10,842)          |
| 69521 Uninsured Loss Recovery (COVID)                      | 0                 | 1,111,031         | 0                | 0         | 0                 | 0                 | 0        | 0                  | 1,111,031         |
| 69522 HEERF Student Reengagement Expense                   | 0                 | 518,688           | 0                | 0         | 0                 | 0                 | 0        | 0                  | 518,688           |
| 69600 Prior Year Corrections                               | 45,653            | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 45,653            |
| 69920 Buildings - Depreciation Expense                     | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 69930 Other Structures/Improvements - Depreciation Expense | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 69940 Machinery & Equipment - Depreciation Expense         | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| <b>TOTAL CURRENT EXPENSE</b>                               | <b>13,429,803</b> | <b>9,878,432</b>  | <b>1,456,603</b> | <b>0</b>  | <b>16,067,049</b> | <b>3,846,477</b>  | <b>0</b> | <b>0</b>           | <b>44,678,363</b> |
| <b>CAPITAL OUTLAY 70000</b>                                |                   |                   |                  |           |                   |                   |          |                    |                   |
| 70500 Minor Equipment, Non-capitalized, Non Inventoried    | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 70601 Educ Computer Equip (\$1000-\$4999)                  | 1,574             | 22,620            | 0                | 0         | 0                 | 41,472            | 0        | 0                  | 65,666            |
| 70602 Office Computer Equip (\$1000-\$4999)                | 11,889            | 8,549             | 0                | 0         | 0                 | 87,895            | 0        | 0                  | 108,333           |
| 70603 Non-Computer Educ F & E (1000-4999)                  | 21,611            | 34,845            | 0                | 0         | 0                 | 82,917            | 0        | 0                  | 139,372           |
| 70604 Non-Comp Office F& E (1000-4999)                     | 0                 | 0                 | 0                | 0         | 0                 | 5,483             | 0        | 0                  | 5,483             |
| 71000 Furniture and Equipment                              | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | (355,083)          | (355,083)         |
| 71001 Educ Furniture and Equip (5000+)                     | 78,385            | 610,738           | 0                | 0         | 0                 | 654,420           | 0        | 0                  | 1,343,542.18      |
| 71002 Office Furn and Equip (5000+)                        | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 71003 Construction and Mtrn Equip (5000+)                  | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 71004 Vehicles (5000+)                                     | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 71005 Athletic Equipment (5000+)                           | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 71006 Computer Equipment (5000+)                           | 5,749             | 66,914            | 0                | 0         | 0                 | 56,190            | 0        | 0                  | 128,852           |
| 73100 Lease Payments - Long-term                           | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | (71,814)           | (71,814)          |
| 73002 Data Licenses- Perpetual                             | 10                | 0                 | 0                | 0         | 0                 | 0                 | 0        | (10)               | 0                 |
| 75002 Architectural/Engineering-Basic Ser                  | 0                 | 0                 | 0                | 0         | 0                 | 185,863           | 0        | (8,221,327)        | (8,035,465)       |
| 75010 Blueprinting/Duplicating/Advertising                 | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 75015 Demolition                                           | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 75017 Site Preparation                                     | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 75018 Materials Testing/Inspection                         | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 75024 General Construction                                 | 0                 | 0                 | 0                | 0         | 0                 | 7,652,506         | 0        | 0                  | 7,652,506         |
| 75028 Construction Materials                               | 0                 | 0                 | 0                | 0         | 0                 | 721,113           | 0        | 0                  | 721,113           |
| 75029 Fixed Equipment                                      | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 75032 Initial Supplies                                     | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 76000 Non-Capitalized Repairs/Maint/Remod                  | 0                 | 76,965            | 0                | 0         | 0                 | 3,596,884         | 0        | 0                  | 3,673,849         |
| 77000 Land                                                 | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| 79000 Other Structures and Improvements                    | 0                 | 36,845            | 0                | 0         | 0                 | 909,359           | 0        | (909,359)          | 36,845            |
| 79002 Athletics Courts and Fields                          | 0                 | 0                 | 0                | 0         | 0                 | 0                 | 0        | 0                  | 0                 |
| <b>TOTAL CAPITAL EXPENSE</b>                               | <b>119,218</b>    | <b>857,475</b>    | <b>0</b>         | <b>0</b>  | <b>16,067,049</b> | <b>13,994,102</b> | <b>0</b> | <b>(9,557,594)</b> | <b>5,413,201</b>  |
| <b>TOTAL EXPENDITURES</b>                                  | <b>48,763,611</b> | <b>16,294,072</b> | <b>1,532,161</b> | <b>0</b>  | <b>16,067,049</b> | <b>18,130,345</b> | <b>0</b> | <b>(9,557,594)</b> | <b>91,229,645</b> |



STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - UPPER DIVISION  
 FOR THE YEAR ENDED JUNE 30, 2023

|                                           | UNRESTRICTED<br>CURRENT | RESTRICTED<br>CURRENT | TOTAL<br>ALL FUNDS  |
|-------------------------------------------|-------------------------|-----------------------|---------------------|
| <b>PERSONNEL EXPENSES</b>                 |                         |                       |                     |
| 51201 Non-Instructional Administrator     | \$ 0                    | \$ 0                  | \$ 0                |
| 51202 Middle Manager                      | 0                       | 0                     | 0                   |
| 52001 Instructional - 9 Month             | 228,569                 | 0                     | 228,569             |
| 52005 Instructional - Program Manager     | 10,400                  | 0                     | 10,400              |
| 52006 Supplemental Pay - Instructional    | 3,716                   | 0                     | 3,716               |
| 52101 Instructional - Overload - Fall     | 52,343                  | 0                     | 52,343              |
| 52102 Instructional - Overload - Spring   | 72,918                  | 0                     | 72,918              |
| 52103 Instructional - Overload - Summer A | 55,843                  | 0                     | 55,843              |
| 52200 Instructional - Substitution (FT)   | 0                       | 0                     | 0                   |
| 53010 Professional Support - Academic     | 70,848                  | 0                     | 70,848              |
| 56005 OPS - Inst/Program Manager          | 2,000                   | 0                     | 2,000               |
| 56007 OPS - Adjunct Training              | 0                       | 0                     | 0                   |
| 56101 OPS - Instructional Fall            | 213,201                 | 0                     | 213,201             |
| 56102 OPS - Instructional Spring          | 192,827                 | 0                     | 192,827             |
| 56103 OPS - Instructional Summer A        | 103,913                 | 0                     | 103,913             |
| 59100 Social Security Contributions       | 34,253                  | 0                     | 34,253              |
| 59101 FICA/Medicare Contributions         | 15,434                  | 0                     | 15,434              |
| 59203 Florida Retirement Contribut - Reg  | 62,316                  | 0                     | 62,316              |
| 59206 Optional Retirement Contribut/DOR   | 1,889                   | 0                     | 1,889               |
| 59505 College Provided TSA                | 0                       | 0                     | 0                   |
| 59506 College Provided FSA                | 2                       | 0                     | 2                   |
| 59701 Health Insurance Contributions      | 42,184                  | 0                     | 42,184              |
| 59702 Life Insurance Contributions        | 1,113                   | 0                     | 1,113               |
| 59704 Disability Insurance Contributions  | 480                     | 0                     | 480                 |
| <b>TOTAL PERSONNEL EXPENSE</b>            | <b>\$ 1,164,248</b>     | <b>\$ 0</b>           | <b>\$ 1,164,248</b> |

|                                          |                   |             |                   |
|------------------------------------------|-------------------|-------------|-------------------|
| <b>CURRENT EXPENSE</b>                   | <b>\$ 1,330</b>   | <b>\$ 0</b> | <b>\$ 1,330</b>   |
| 60501 Travel - In-District               | 0                 | 0           | 0                 |
| 60503 Travel - Out-of-District           | 0                 | 0           | 0                 |
| 60504 Travel - Out-of-State              | 0                 | 0           | 0                 |
| 61000 Freight and Postage                | 0                 | 0           | 0                 |
| 62001 Printing/Duplicating - Vendor      | 1,074             | 0           | 1,074             |
| 62002 Printing/Duplicating - College     | 1,030             | 0           | 1,030             |
| 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            | 189               | 0           | 189               |
| 65008 Accreditation Fees                 | 2,875             | 0           | 2,875             |
| 65501 Educational Materials and Supplies | 7,118             | 0           | 7,118             |
| 65502 Office Materials and Supplies      | 320               | 0           | 320               |
| 65701 Data Software - Ed/Non-Capitalized | 452               | 0           | 452               |
| 66506 Minor Equipment                    | 0                 | 0           | 0                 |
| 66507 Minor Computer Equipment           | 0                 | 0           | 0                 |
| 67003 Books (Library Only)               | 8,644             | 0           | 8,644             |
| 67006 e-Resources Licenses Library Only  | 57,490            | 0           | 57,490            |
| 68002 Fundable Fee Waivers               | 33,427            | 0           | 33,427            |
| 69501 Bad Debt Expense                   | 0                 | 0           | 0                 |
| 69600 Prior Year Corrections             | 0                 | 0           | 0                 |
| <b>TOTAL CURRENT EXPENSE</b>             | <b>\$ 127,592</b> | <b>\$ 0</b> | <b>\$ 127,592</b> |

|                                             |                     |             |                     |
|---------------------------------------------|---------------------|-------------|---------------------|
| <b>CAPITAL OUTLAY</b>                       | <b>\$ 0</b>         | <b>\$ 0</b> | <b>\$ 0</b>         |
| 70601 Educ Computer Equip (\$1000-\$4999)   | 0                   | 0           | 0                   |
| 70602 Office Computer Equip (\$1000-\$4999) | 1,389               | 0           | 1,389               |
| 70603 Non-Computer Educ F & E (1000-4999)   | (2,931)             | 0           | (2,931)             |
| <b>TOTAL CAPITAL OUTLAY</b>                 | <b>\$ (1,532)</b>   | <b>\$ 0</b> | <b>\$ (1,532)</b>   |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 1,290,308</b> | <b>\$ 0</b> | <b>\$ 1,290,308</b> |

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, BRADENTON CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2023

|                                           |           | OPERATING<br>RESTRICTED<br>CURRENT | GRANT<br>RESTRICTED<br>CURRENT | TOTAL<br>ALL FUNDS  |
|-------------------------------------------|-----------|------------------------------------|--------------------------------|---------------------|
| <b>PERSONNEL EXPENSES</b>                 |           |                                    |                                |                     |
| 51100 Instructional Management            | \$        | 214,563                            | 0                              | \$ 214,563          |
| 51102 Supplemental Pay-Instructional Mgmt |           | 0                                  | 0                              | 0                   |
| 52001 Instructional - 9 Month             |           | 1,206,257                          | 77,462                         | 1,283,720           |
| 52003 Instructional - Counselor           |           | 66,401                             | 40,196                         | 106,597             |
| 52005 Instructional - Program Manager     |           | 1,200                              | 0                              | 1,200               |
| 52006 Supplemental Pay - Instructional    |           | 15,161                             | 3,507                          | 18,667              |
| 52101 Instructional Overload - Fall       |           | 4,486                              | 0                              | 4,486               |
| 52102 Instructional Overload - Spring     |           | 4,001                              | 0                              | 4,001               |
| 53030 Professional Support - Instit Supp  |           | 112,647                            | 0                              | 112,647             |
| 53099 Supplemental Pay - OPS              |           | 0                                  | 0                              | 0                   |
| 54000 Technical - Programmers, Etc.       |           | 80,963                             | 0                              | 80,963              |
| 54010 Secretarial and Clerical            |           | 183,655                            | 3,639                          | 187,294             |
| 54012 Custodial                           |           | 30,341                             | 0                              | 30,341              |
| 54099 Supplemental Pay - Career           |           | 0                                  | 300                            | 300                 |
| 54100 Tech, Clerical, Trade&Serv/Ovr Time |           | 433                                | 0                              | 433                 |
| 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            |           | 5,035                              | 0                              | 5,035               |
| 56102 OPS - Instructional Spring          |           | 2,660                              | 0                              | 2,660               |
| 56110 OPS - Non-Credit (Open Campus)      |           | 2,678                              | 0                              | 2,678               |
| 56120 Other Pers Svcs - Substitute        |           | 16,999                             | 4,319                          | 21,318              |
| 56500 Other Professional - Part-Time      |           | 20,754                             | 0                              | 20,754              |
| 58000 Student Employee - SCF Paid         |           | 0                                  | 0                              | 0                   |
| 58200 Student Employee - College Work Exp |           | 0                                  | 0                              | 0                   |
| 59100 Social Security Contributions       |           | 120,371                            | 0                              | 120,371             |
| 59101 FICA/Medicare Contributions         |           | 28,648                             | 0                              | 28,648              |
| 59203 Florida Retirement Contribut - Reg  |           | 217,987                            | 0                              | 217,987             |
| 59206 Optional Retirement Contributions   |           | 0                                  | 0                              | 0                   |
| 59300 Accrued Leave Expense               |           | 27,291                             | 0                              | 27,291              |
| 59301 Accrued Annual Leave Expense        |           | 0                                  | 0                              | 0                   |
| 59400 Accrued Severance Pay Expense       |           | 0                                  | 0                              | 0                   |
| 59506 College Provided FSA                |           | 137                                | 0                              | 137                 |
| 59701 Health Insurance Contributions      |           | 274,157                            | 0                              | 274,157             |
| 59702 Life Insurance Contributions        |           | 6,255                              | 432                            | 6,687               |
| 59704 Disability Insurance Contributions  |           | 2,791                              | 196                            | 2,988               |
| <b>TOTAL PERSONNEL EXPENSE</b>            | <b>\$</b> | <b>2,645,871</b>                   | <b>130,051</b>                 | <b>\$ 2,775,923</b> |

|                                            | \$ | 7,733            | \$ | -             | \$ | -              | \$     | 7,733            |
|--------------------------------------------|----|------------------|----|---------------|----|----------------|--------|------------------|
| <b>CURRENT EXPENSE</b>                     |    |                  |    |               |    |                |        |                  |
| 60501 Travel - In-District                 |    | 7,733            | \$ | -             | \$ | -              | \$     | 7,733            |
| 60502 Travel - Out-of-District             |    | 8,664            |    | -             |    | -              |        | 8,664            |
| 60503 Travel - Out-of-State                |    | 4,232            |    | -             |    | -              |        | 4,232            |
| 60506 Travel - Student                     |    | 226,600          |    | -             |    | -              |        | 226,600          |
| 61000 Freight and Postage                  |    | 107              |    | -             |    | -              |        | 107              |
| 62001 Printing/Duplicating - Vendor        |    | 11,133           |    | -             |    | -              |        | 11,133           |
| 62002 Printing/Duplicating - College       |    | 4,398            |    | -             |    | -              |        | 4,398            |
| 62502 Repairs and Maintenance - Furn/Equip |    | 3,376            |    | -             |    | -              |        | 3,376            |
| 62504 Service Contracts/Agreements         |    | 289              |    | -             |    | -              |        | 289              |
| 63005 Rentals - Other                      |    | 3,678            |    | -             |    | -              |        | 3,678            |
| 63006 Lease/Purchase Payments              |    | 413,609          |    | -             |    | -              | 84,500 | 498,109          |
| 63505 Insurance - General Liability        |    | 2,336            |    | -             |    | -              |        | 2,336            |
| 64006 Hazardous Waste Removal              |    | -                |    | -             |    | -              | 20,999 | 20,999           |
| 64501 Other Contractual Services           |    | 18,793           |    | -             |    | -              |        | 18,793           |
| 64502 Institutional Memberships            |    | 3,155            |    | -             |    | -              |        | 3,155            |
| 64507 Contract Inst Serv/State Fund Enrol  |    | 301,992          |    | -             |    | -              |        | 301,992          |
| 64508 Contracted Non-Instructional Serv    |    | 109,322          |    | -             |    | -              |        | 109,322          |
| 64509 Other Services - Non-Contracted      |    | 174              |    | -             |    | -              |        | 174              |
| 64510 Advertising (Not Required by Law)    |    | -                |    | -             |    | -              |        | -                |
| 64514 Contracted Svcs - Temp Svc Employee  |    | -                |    | -             |    | -              |        | -                |
| 64519 Contracted Svcs - Temp Svc (Depts)   |    | -                |    | -             |    | -              |        | -                |
| 65001 Consultant Fees                      |    | -                |    | 742           |    | -              |        | 742              |
| 65503 Diplomas and Covers                  |    | -                |    | -             |    | -              |        | -                |
| 65004 Auditing Fees                        |    | 40,662           |    | -             |    | -              |        | 40,662           |
| 65008 Accreditation Fees                   |    | 1,200            |    | -             |    | -              |        | 1,200            |
| 65501 Educational Materials and Supplies   |    | 154,573          |    | 7,370         |    | -              |        | 161,943          |
| 65502 Office Materials and Supplies        |    | 5,043            |    | -             |    | -              |        | 5,043            |
| 65701 Data Software - Ed/Non-Capitalized   |    | 64,674           |    | -             |    | -              |        | 64,674           |
| 65702 Data Software - Adm/Non-Capitalized  |    | 5,748            |    | 11,225        |    | -              |        | 16,973           |
| 66501 Athletic Materials and Supplies      |    | 848              |    | -             |    | -              |        | 848              |
| 66502 Athletic Uniforms                    |    | 953              |    | -             |    | -              |        | 953              |
| 66503 Food and Food Products               |    | 18,367           |    | -             |    | -              |        | 18,367           |
| 66004 Grounds Materials/Supplies           |    | -                |    | -             |    | -              |        | -                |
| 66506 Minor Equipment (100.01 - 999.99)    |    | 10,905           |    | -             |    | -              |        | 10,905           |
| 66507 Minor Computer Equip (100.01-999.99) |    | 572              |    | -             |    | -              |        | 572              |
| 68500 Interest on Debt - Operating         |    | -                |    | -             |    | -              |        | -                |
| 69600 Prior Year Corrections               |    | -                |    | -             |    | -              |        | -                |
| <b>TOTAL CURRENT EXPENSE</b>               | \$ | <b>1,423,135</b> | \$ | <b>19,338</b> | \$ | <b>105,499</b> | \$     | <b>1,547,971</b> |

| <b>CAPITAL OUTLAY</b> |                                                |                  |    |                |        |                  |
|-----------------------|------------------------------------------------|------------------|----|----------------|--------|------------------|
| 70601                 | Educational Computer Equip                     | 6,190            | \$ | -              | \$     | 6,190            |
| 70602                 | Office Computer Equipment (1000-4999)          | 4,822            |    | -              |        | 4,822            |
| 70603                 | Non-Computer Educ Furn. & Equip. (1000-4999)   | -                |    | -              |        | -                |
| 70604                 | Non-Computer Office Furn. & Equip. (1000-4999) | 12,072           |    | -              |        | 12,072           |
| 71001                 | Educ Furniture and Equip (\$5000+)             | 59,240           |    | -              |        | 59,240           |
| 71006                 | Computer Equipment (5000+)                     | -                |    | -              |        | -                |
| 75002                 | Architectural/Engineering-Basic Ser            | -                |    | -              |        | -                |
| 75024                 | General Construction                           | -                |    | -              |        | -                |
| 76000                 | Non-Capitalized Repairs/Maint/Remod            | 1,550            |    | -              | 1,850  | 3,400            |
| 79000                 | Other Structures and Improvements              | -                |    | -              | 53,528 | 53,528           |
|                       | <b>TOTAL CAPITAL OUTLAY</b>                    | <u>83,874</u>    | \$ | <u>-</u>       | \$     | <u>139,252</u>   |
|                       | <b>TOTAL EXPENDITURES</b>                      | <u>4,166,657</u> | \$ | <u>273,347</u> | \$     | <u>4,600,880</u> |

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
 SUMMARY OF EXPENDITURES BY GENERAL LEDGER CODE - COLLEGIATE SCHOOL, VENICE CAMPUS  
 FOR THE YEAR ENDED JUNE 30, 2023

|                                           | OPERATING<br>RESTRICTED<br>CURRENT | GRANT<br>RESTRICTED<br>CURRENT | TOTAL<br>ALL FUNDS  |
|-------------------------------------------|------------------------------------|--------------------------------|---------------------|
| <b>PERSONNEL EXPENSES</b>                 |                                    |                                |                     |
| 51100 Instructional Management            | \$ 103,447                         | \$ 0                           | \$ 103,447          |
| 51102 Supplemental Pay-Instructional Mgmt | 0                                  | 0                              | 0                   |
| 52001 Instructional - 9 Month             | 587,742                            | 4,928                          | 592,671             |
| 52003 Instructional - Counselor           | 57,606                             | 0                              | 57,606              |
| 52004 Instructional - Coach               | 0                                  | 0                              | 0                   |
| 52006 Supplemental Pay - Instructional    | 1,600                              | 1,800                          | 3,400               |
| 52101 Instructional Overload - Fall       | 0                                  | 0                              | 0                   |
| 52102 Instructional Overload - Spring     | 0                                  | 0                              | 0                   |
| 53030 Professional Support - Instit Supp  | 0                                  | 0                              | 0                   |
| 53099 Supplemental Pay - OPS              | 0                                  | 0                              | 0                   |
| 54000 Technical - Programmers, Etc.       | 8,723                              | 0                              | 8,723               |
| 54010 Secretarial and Clerical            | 85,305                             | 0                              | 85,305              |
| 54012 Custodial                           | 0                                  | 0                              | 0                   |
| 54099 Supplemental Pay - Career           | 0                                  | 2,925                          | 2,925               |
| 54100 Tech, Clerical, Trade&Serv/Ovr Time | 138                                | 0                              | 138                 |
| 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        | 4,286                              | 997                            | 5,283               |
| 56500 Other Professional - Part-Time      | 12,742                             | 0                              | 12,742              |
| 58000 Student Employee - SCF Paid         | 0                                  | 0                              | 0                   |
| 58200 Student Employee - College Work Exp | 0                                  | 0                              | 0                   |
| 59100 Social Security Contributions       | 49,049                             | 4,426                          | 53,475              |
| 59101 FICA/Medicare Contributions         | 11,724                             | 1,035                          | 12,759              |
| 59203 Florida Retirement Contribut - Reg  | 98,419                             | 8,681                          | 107,100             |
| 59206 Optional Retirement Contributions   | 0                                  | 0                              | 0                   |
| 59300 Accrued Leave Expense               | 10,404                             | 0                              | 10,404              |
| 59400 Accrued Severance Pay Expense       | 538                                | (538)                          | 0                   |
| 59506 College Provided FSA                | 287                                | 662                            | 949                 |
| 59701 Health Insurance Contributions      | 114,795                            | 18,742                         | 133,536             |
| 59702 Life Insurance Contributions        | 2,920                              | 259                            | 3,180               |
| 59704 Disability Insurance Contributions  | 1,330                              | 115                            | 1,445               |
| <b>TOTAL PERSONNEL EXPENSE</b>            | <b>\$ 1,151,054</b>                | <b>\$ 44,033</b>               | <b>\$ 1,195,087</b> |

|                                                    |                     |                  |           |  |  |                     |
|----------------------------------------------------|---------------------|------------------|-----------|--|--|---------------------|
| <b>CURRENT EXPENSE</b>                             |                     |                  |           |  |  |                     |
| 60501 Travel - In-District                         | 0                   | 2,137            | \$        |  |  | 2,137               |
| 60502 Travel - Out-of-District                     | 636                 | 688              |           |  |  | 1,324               |
| 60503 Travel - Out-of-State                        | 0                   | 3,202            |           |  |  | 3,202               |
| 60506 Travel - Student                             | 80,706              | 0                |           |  |  | 80,706              |
| 61000 Freight and Postage                          | 1,717               | 0                |           |  |  | 1,717               |
| 62001 Printing/Duplicating - Vendor                | 5,046               | 0                |           |  |  | 5,046               |
| 62002 Printing/Duplicating - College               | 414                 | 0                |           |  |  | 414                 |
| 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                      | 89,106              | 0                |           |  |  | 89,106              |
| 63505 Insurance - General Liability                | 1,004               | 0                |           |  |  | 1,004               |
| 64501 Other Contractual Services                   | 895                 | 0                |           |  |  | 895                 |
| 64502 Institutional Memberships                    | 900                 | 0                |           |  |  | 900                 |
| 64507 Contract Inst Serv/State Fund Enrol          | 65,790              | 0                |           |  |  | 65,790              |
| 64508 Contracted Non-Instructional Serv            | 59,706              | 0                |           |  |  | 59,706              |
| 64509 Other Services - Non-Contracted              | 0                   | 0                |           |  |  | 0                   |
| 64510 Advertising(Not Required by Law)             | 199                 | 0                |           |  |  | 199                 |
| 64514 Contracted Svcs - Temp Svc Employee          | 0                   | 0                |           |  |  | 0                   |
| 64519 Contracted Svcs - Temp Svc (Depts)           | 0                   | 0                |           |  |  | 0                   |
| 65001 Consultant Fees                              | (30)                | 0                |           |  |  | (30)                |
| 65004 Auditing Fees                                | 33,074              | 0                |           |  |  | 33,074              |
| 65008 Accreditation Fees                           | 1,472               | 0                |           |  |  | 1,472               |
| 65501 Educational Materials and Supplies           | 34,077              | 2,040            |           |  |  | 36,116              |
| 65502 Office Materials and Supplies                | 3,633               | 0                |           |  |  | 3,633               |
| 65701 Data Software - Ed/Non-Capitalized           | 16,562              | 0                |           |  |  | 16,562              |
| 65702 Data Software - Adm/Non-Capitalized          | 18,734              | 0                |           |  |  | 18,734              |
| 66501 Athletic Materials and Supplies              | 189                 | 0                |           |  |  | 189                 |
| 66503 Food and Food Products                       | 75                  | 0                |           |  |  | 75                  |
| 66506 Minor Equipment (100.01 - 999.99)            | 1,009               | 0                |           |  |  | 1,009               |
| 66507 Minor Computer Equip(100.01-999.99)          | 999                 | 0                |           |  |  | 999                 |
| 68500 Interest on Debt - Operating                 | 0                   | 0                |           |  |  | 0                   |
| 69500 Other Expenses                               | 0                   | 0                |           |  |  | 0                   |
| <b>TOTAL CURRENT EXPENSE</b>                       | <b>\$ 415,912</b>   | <b>\$ 8,067</b>  | <b>\$</b> |  |  | <b>\$ 423,978</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) | 0                   | 0                |           |  |  | 0                   |
| 71001 Educ Furniture and Equip (5000+)             | 0                   | 0                |           |  |  | 0                   |
| 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>\$ 0</b>         | <b>\$ 0</b>      | <b>\$</b> |  |  | <b>\$ 0</b>         |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$ 1,566,966</b> | <b>\$ 52,100</b> | <b>\$</b> |  |  | <b>\$ 1,619,066</b> |

| State College of Florida<br>Current Capital Projects With Budgets<br>over \$150,000 as of April 2024 | Board of Trustee<br>Approved Budget | Date Board<br>Approved<br>Budget | Source of Funds        | Project Justification | Total Estimated<br>Project Expense<br>Includes all Hard<br>and Soft costs | Comments          |
|------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------|------------------------|-----------------------|---------------------------------------------------------------------------|-------------------|
| <b>Completed Since Last Report</b>                                                                   |                                     |                                  |                        |                       |                                                                           |                   |
| Elevator Upgrades, Collegewide                                                                       | 1,040,000                           | 6/28/2022                        | \$8.2M State CARES     | Life Safety           | 1,040,000                                                                 | Complete          |
| Classroom A/V Upgrade, Collegewide                                                                   | 1,000,000                           | 10/25/2022                       | Fund Balance           | Def. Maint./Academic  | 1,000,000                                                                 | Complete          |
| <b>In-Construction</b>                                                                               |                                     |                                  |                        |                       |                                                                           |                   |
| Bradenton Site Improvements                                                                          | 708,000                             | 5/25/2021                        | CIF                    | Drainage/Safety       | 708,000                                                                   | Construction      |
| Building Deferred Maintenance, Buildings 17,29,500                                                   | 1,270,000                           | 6/28/2022                        | \$8.2M State CARES     | Deferred Maint.       | 1,270,000                                                                 | Construction      |
| Building Deferred Maintenance, Buildings 300                                                         | 1,000,000                           | 6/28/2022                        | \$8.2M State CARES     | Deferred Maint.       | 1,000,000                                                                 | Construction      |
| Building Maintenance Collegewide: Roof, Floor, Painting                                              | 450,000                             | 5/25/2021                        | CIF, CO&DS             | Deferred Maint.       | 450,000                                                                   | Construction      |
| Roof Coatings, Collegewide                                                                           | 1,535,000                           | 6/28/2022                        | \$8.2M State CARES     | Deferred Maint.       | 1,535,000                                                                 | Construction      |
| HVAC Deferred Maintenance, Buildings 26                                                              | 2,658,776                           | 6/28/2022                        | \$8.2M State CARES     | Deferred Maint.       | 2,658,776                                                                 | Construction      |
| MTSC Nursing Student Debriefing Rooms                                                                | 350,000                             | 6/27/2023                        | CIF                    | Nursing Program       | 350,000                                                                   | Construction      |
| Lighting Upgrades, Parking, Sidewalks, Neel Auditorium                                               | 775,000                             | 6/27/2023                        | CIF, CO&DS             | Safety                | 775,000                                                                   | Construction      |
| Building 8 Classroom Upgrades                                                                        | 200,000                             | 6/27/2023                        | CIF/Fund Balance       | Power Distribution    | 200,000                                                                   | Construction      |
| Collegewide Parking Lot Striping                                                                     | 250,000                             | 6/27/2023                        | CIF                    | Safety                | 250,000                                                                   | Construction      |
| Building 19 Guidance & Remediation Suite                                                             | 408,000                             | 10/31/2023                       | Collegiate School PECO | Student Support       | 408,000                                                                   | Construction      |
| Building 14 Student Union Floor Replacement                                                          | 200,000                             | 10/31/2023                       | CIF                    | Deferred Maint.       | 200,000                                                                   | Construction      |
| <b>In Planning or Design</b>                                                                         |                                     |                                  |                        |                       |                                                                           |                   |
| Parrish Phase 1 Design                                                                               | 2,209,750                           | 5/23/2023                        | PECO                   | Population Shift      | 2,209,750                                                                 | Design in process |
| CIT Faculty Offices                                                                                  | 350,000                             | 6/27/2023                        | CIF                    | Nursing Program       | 350,000                                                                   | Design in process |
| <b>Total</b>                                                                                         | <b>14,404,526</b>                   |                                  |                        |                       | <b>14,404,526</b>                                                         |                   |

Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
April 30th, 2024

**AGENDA ITEM:**

Contract Approval for Deferred Maintenance, Buildings 17, 29 & 500, Bradenton, and Venice Campuses

**RECOMMENDATION:**

**The College recommends approval by the Board of Trustees to contract with Jon Swift Construction to address Deferred Maintenance on Buildings 17, 29 & 500 at the Bradenton and Venice Campuses.**

**STAFF ANALYSIS:**

Through the CCNA process, Jon Swift Construction was selected for the CM Continuing Contract. Design was completed and Jon Swift Construction advertised and obtained bids per Florida Statute. The cost of construction of \$1,160,000, including general conditions, subcontractor costs, overhead and profit have been evaluated by college staff and are found to be fair and reasonable. Therefore, requesting Board approval to contract with Jon Swift Construction for a Guaranteed Maximum Price of \$1,160,000.

Budget: \$1,270,000

**FISCAL IMPACT**  Yes

Funding Source:  \$8.2M State CARES

Will this action result in a Budget Amendment?  Yes

If yes, indicate the dollar amount: \$1,160,000.

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

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



Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
April 30th, 2024

**AGENDA ITEM:**

Contract Approval for Deferred Maintenance, Building 300 Auditorium, Lobby & Restroom, Venice Campus

**RECOMMENDATION:**

**The College recommends approval by the Board of Trustees to contract with Jon Swift Construction to address Deferred Maintenance, Building 300 Auditorium, Lobby & Restroom, Venice Campus.**

**STAFF ANALYSIS:**

Through the CCNA process, Jon Swift Construction was selected for the CM Continuing Contract. Design was completed and Jon Swift Construction advertised and obtained bids per Florida Statute. The cost of construction, totaling \$917,000, including general conditions, subcontractor costs, overhead and profit, have been evaluated by college staff and are found to be fair and reasonable. Therefore, requesting Board approval to contract with Jon Swift Construction for a Guaranteed Maximum Price of \$917,000.

Budget: \$1,000,000

**FISCAL IMPACT**   Yes  

Funding Source: \$8.2M State CARES

Will this action result in a Budget Amendment?   Yes  

If yes, indicate the dollar amount: \$917,000

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

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

Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
April 30<sup>th</sup>, 2024

**AGENDA ITEM:**

Contract Approval for Deferred Maintenance, Roof Coatings, Collegewide

**RECOMMENDATION:**

**The College recommends approval by the Board of Trustees to contract with Jon Swift Construction to address Deferred Maintenance Roof Coatings Collegewide with a Guaranteed Maximum Price of \$874,254.35.**

**STAFF ANALYSIS:**

Through the CCNA process, Jon Swift Construction was selected for the CM Continuing Contract. Design was completed and Jon Swift Construction advertised and obtained bids per Florida Statute. The Guaranteed Maximum Price of \$874,254.35 including general conditions, subcontractor costs, overhead and profit, is found to be fair and reasonable based on the scope of work. Therefore, requesting Board approval to contract with Jon Swift Construction for a not to exceed Guaranteed Maximum Price of \$874,254.35.

Budget: \$1,535,000

**FISCAL IMPACT** Yes

Funding Source: \$8.2M State CARES

Will this action result in a Budget Amendment? Yes

If yes, indicate the dollar amount: \$874,254.35.

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

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

Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
April 30<sup>th</sup> , 2024

**AGENDA ITEM:**

Contract Approval for Roofing and Flooring Deferred Maintenance, Collegewide

**RECOMMENDATION:**

**The College recommends approval by the Board of Trustees for the contract with Tandem Construction to provide roofing and flooring deferred maintenance, collegewide.**

**STAFF ANALYSIS:**

Through the CCNA process, Tandem Construction was selected for the CM Continuing Contract. Design was completed and Tandem Construction advertised and obtained bids per Florida Statute. The cost of construction, totaling \$351,716.42, including general conditions, subcontractor costs, overhead and profit have been evaluated by SCF College Staff and are found to be fair and reasonable. Therefore, requesting Board approval to contract with Tandem Construction for a Guaranteed Maximum Price of \$351,716.42

Budgeted Amount: \$450,000

**FISCAL IMPACT**   Yes  

Funding Source:   CIF  

Will this action result in a Budget Amendment?   Yes  

If yes, indicate the dollar amount: \$351,716.42

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

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

Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
April 30<sup>th</sup>, 2024

**AGENDA ITEM:**

Contract Approval for Site Improvements, Bradenton Campus

**RECOMMENDATION:**

**The College recommends approval by the Board of Trustees for the contract with Tandem Construction to provide site improvements, Bradenton Campus.**

**STAFF ANALYSIS:**

Through the CCNA process, Tandem Construction was selected for the CM Continuing Contract. Design was completed and Tandem Construction advertised and obtained bids per Florida Statute. The cost of construction, totaling \$524,753.09, including general conditions, subcontractor costs, overhead and profit have been evaluated by SCF College Staff and are found to be fair and reasonable. Therefore, requesting Board approval to contract with Tandem Construction for a Guaranteed Maximum Price of \$524,753.09.

Budgeted Amount: \$708,000

**FISCAL IMPACT** Yes

Funding Source: CIF

Will this action result in a Budget Amendment? Yes

If yes, indicate the dollar amount: \$524,753.09

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

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

Meeting of the  
DISTRICT BOARD OF TRUSTEES OF STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA  
April 30<sup>th</sup>, 2024

**AGENDA ITEM:**

Budget Increase Approval for Building 14 Student Union Flooring, Bradenton Campus

**RECOMMENDATION:**

**The College recommends approval by the Board of Trustees to increase the budget for the Building 14 Student Union Flooring, Bradenton Campus**

**STAFF ANALYSIS:**

The Board of Trustees originally approve the project budget on October 31, 2023, for \$200,000. The construction budget is \$185,321. Design was completed and Tandem construction advertised and received numerous competitive subcontractor bids. The construction GMP is \$320,000. A portion of the increase of \$134,679 can be contributed to the extensive amount of floor preparation and the decision to use higher quality tile, grout, mortar and carpet. The payoff is a more durable, longer lasting floor. Request approval to increase the overall project budget from \$200,000 to \$334,679. There is an adequate CIF Fund Balance to cover this increase.

**FISCAL IMPACT** Yes

Funding Source: CIF

Will this action result in a Budget Amendment? Yes

If yes, indicate the dollar amount: \$334,679.

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

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

