

Line Item #	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Carryforward Amount Budgeted for Expenditure During FY2022-23	Project Timeline			Comments/Explanations
				Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1.	(e) Nonrecurring expenditures for operations	Reserve for Encumbrances	652,333	1	2022-23	2022-23	Encumbrances from 2021-22 paid in 2022-23
2.	(e) Nonrecurring expenditures for operations	Board Approved Commitments	5,931,607	1	2022-23	2022-23	Board Approved Items: See Note [2]
3.	(e) Nonrecurring expenditures for operations	GFAO Recommended 60 Days Operational Funding [1]	4,085,075	N/A	N/A	N/A	Operational Funding: See Note [1]; Less 5% Reserve Requirement.
4.	(e) Nonrecurring expenditures for operations	Campus-wide Operations and Technology Improvements	2,000,000	2	2022-23	2023-24	Operational Support and Technology Upgrades
5.	(g) Commitment to contingency reserve related to state declared emergency	1/3 of the College's 3% Deductible for Storm-Related Damage	2,434,182	N/A	N/A	N/A	1/3 of the College's 3% insurance deductible of \$7,302,545
6.	Planning/Design/Construction	Design and Partial Infrastructure Funding for future Parrish Campus	1,286,009	N/A	N/A	N/A	Local support, pending Legislative Funding

Total as of July 1, 2022: *	\$ 16,389,206
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Amount Requiring Spending Plan	\$ 16,389,206
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[1] The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Excludes 5% reserve requirement or \$3,314,149.

[2] Board Approved Items: Nursing Grant Remainder, One-Time Payroll Adjustment, Equipment, Classroom Technology Refresh, Professional Development, Low-Enrolled Classes, Enrollment Advertising