



### Statewide Email

**DATE SENT:** September 24, 2019  
**FROM:** Dottie Sisley, FCS Budget Office  
**TO:** FCS Business Officers, FCS Controllers  
**Via:** List serves -- FCS-BUSINESS OFFICERS; FCS-CONTROLLERS  
**SUBJECT:** FCS Institutions Certification of Fund Balance

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Good Morning,

Per Florida Statute 1011.84(5)(e), If at any time the unencumbered balance in the general fund of the Florida College System institution board of trustees approved operating budget goes below 5 percent for a Florida College System institution with a final FTE less than 15,000 for the prior year, or below 7 percent for a Florida College System institution with a final FTE of 15,000 or greater for the prior year, the president shall provide written notification to the State Board of Education. By September 30 of each year, the chief financial officer of each Florida College System institution shall certify the unexpended amount of state funds remaining in the general fund of an institution as of June 30 of the previous fiscal year.

Per CS/SB 190, each Florida College System institution exceeding the 5 or 7 percent are required to submit a spending plan. Those plans are not required until September 1, 2020 for the institutions board of trustees and October 1, 2020 for the State Board of Education. However, according to CS/SB 190, the section for certification of financials went into effect July 1, 2019.

Attached is the FY 2018-19 Certification of Financials Report template. Please return the completed report signed by the Chief Financial Officer by email to [collegereporting@fldoe.org](mailto:collegereporting@fldoe.org) no later than Friday, October 4, 2019. Please note a hard copy is not required to be submitted to the Florida College Budget Office. Feel free to contact me with any questions.

Thank you,

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