

**Florida College System**  
**Fund Balances - Fund 1**  
**2017-18 Accounts - Ending June 30, 2018**

College	Total Funds Available	Total Reserve & Unallocated Balance	Total Reserve		Required 5% Reserve	Excess Reserve	Reserve As % of Revenues Less encumbrances
			Less Encumbrances	Less Encumbrances			
SUMMARY	2,707,202,047	409,642,471	39,156,230	370,486,241	135,360,102	235,126,139	13.69%
EasternFL	84,829,590	7,487,935	54,109	7,433,826	4,241,480	3,192,347	8.76%
Broward	277,838,192	37,896,932	9,152,653	28,744,279	13,891,910	14,852,369	10.35%
CentralFL	47,342,662	5,772,692		5,772,692	2,367,133	3,405,559	12.19%
Chipola	19,959,804	4,757,500	92,978	4,664,522	997,990	3,666,532	23.37%
Daytona	116,446,408	8,931,929	89,966	8,841,963	5,822,320	3,019,642	7.59%
FloridaSW	80,087,530	7,979,578	1,063,172	6,916,406	4,004,376	2,912,029	8.64%
FSCJ	158,276,111	25,924,850	1,486,459	24,438,392	7,913,806	16,524,586	15.44%
FLKeys	11,924,323	1,818,269		1,818,269	596,216	1,222,052	15.25%
Gulfcoast	24,406,910	4,795,313	2,969,691	1,825,622	1,220,345	605,277	7.48%
Hillborough	164,028,866	47,981,816	4,565,041	43,416,775	8,201,443	35,215,332	26.47%
IndianRiver	93,602,240	10,050,731	1,158,596	8,892,135	4,680,112	4,212,023	9.50%
FLGateway	28,172,428	8,037,259	4,019	8,033,240	1,408,621	6,624,619	28.51%
Lake-Sumter	27,075,557	2,561,143		2,561,143	1,353,778	1,207,366	9.46%
State College of FL	56,615,463	10,430,882	599,738	9,831,143	2,830,773	7,000,370	17.36%
MiamiDade	451,726,532	90,938,410	12,538,329	78,400,081	22,586,327	55,813,754	17.36%
NFLACollege	14,013,723	3,830,390	100	3,830,290	700,686	3,129,604	27.33%
NWFLA	37,145,821	3,308,498	403,597	2,904,900	1,857,291	1,047,609	7.82%
PalmBeach	142,397,733	8,109,223	870,549	7,238,674	7,119,887	118,787	5.08%
Pasco-Hernando	58,757,441	6,548,390	379,567	6,168,822	2,937,872	3,230,950	10.50%
Pensacola	70,704,069	19,207,547	2,379,307	16,828,239	3,535,203	13,293,036	23.80%
Polk	54,939,034	5,281,991	188,945	5,093,046	2,746,952	2,346,095	9.27%
St.JohnsRiver	40,080,239	7,868,194	27,892	7,840,302	2,004,012	5,836,290	19.56%
St.Petersburg	132,834,931	13,998,996	490,806	13,508,190	6,641,747	6,866,443	10.17%
SantaFe	105,049,944	23,014,553	512,808	22,501,745	5,252,497	17,249,248	21.42%
Seminole	92,274,351	9,188,685	24,037	9,164,648	4,613,718	4,550,930	9.93%
SFLA	25,824,691	2,537,477	27,380	2,510,098	1,291,235	1,218,863	9.72%
Tallahassee	71,766,208	14,171,552		14,171,552	3,588,310	10,583,242	19.75%
Valencia	219,081,249	17,211,738	76,491	17,135,247	10,954,062	6,181,185	7.82%
Total	2,707,202,047	409,642,471	39,156,230	370,486,241	135,360,102	235,126,138	13.69%

**FCS DSO Foundation Component Unit Balances  
For Fiscal Year Ended June 30, 2017  
Florida Auditor General Reports**

<b>Florida College Institution</b>	<b>6/30/2017</b>	<b>Financial Audit #</b>
Eastern Florida State College	20,959,641	2018-166
Broward College	74,103,565	2018-104
College of Central Florida	95,935,107	2018-174
Chipola College	19,268,914	2018-171
Daytona State College	26,078,878	2018-115
Florida SouthWestern State College	45,537,519	2018-175
Florida State College at Jacksonville	46,510,003	2018-143
Florida Keys Community College	3,762,650	2018-182
Gulf Coast State College	31,381,150	2018-142
Hillsborough Community College	9,769,406	2018-147
Indian River State College	94,699,856	2018-165
Florida Gateway College	16,222,048	2018-070
Lake-Sumter State College	16,398,494	2018-179
State College of Florida, Manatee-Sarasota	54,014,664	2018-102
Miami Dade College	133,421,517	2018-197
North Florida Community College	3,835,123	2018-159
Northwest Florida State College	48,868,591	2018-137
Palm Beach State College	33,484,300	2018-117
Pasco-Hernando State College	47,941,818	2018-158
Pensacola State College	26,264,432	2018-107
Polk State College	30,204,662	2018-155
Saint Johns River State College	5,065,647	2018-144
Saint Petersburg College	66,493,368	2018-109
Santa Fe College	46,887,582	2018-150
Seminole State College of Florida	27,086,069	2018-133
South Florida State College	12,430,009	2018-154
Tallahassee Community College	17,406,758	2018-125
Valencia College	88,977,963	2018-178
<b>Total</b>	<b>1,143,009,734</b>	

Source: <https://flauditor.gov/pages/Reports.aspx>

Florida College System  
Fund 7 Balances / Transfers Between Fund 1 and Fund 7

Fund 1 - Current Funds Unrestricted (includes funding from GR - Tuition & Fees- Other Grants - Interest

Fund 7 - Unexpended Plant Funds Fund Balance - (AFR Line J527 - Fund Balance College each sheet)

Transfers Out from Fund 1 Non-Mandatory Unrestricted to Fund 7 Plant Maintenance on Line D479, Transfer In from Non-Mandatory Fund 1 Unrestricted to Fund 7 on Line J347

	2017-18			2016-17			2015-16			2014-15			2013-14		
	Fund 7 Balance	Non-Mandatory Transfers		Fund 7 Balance	Non-Mandatory Transfers		Fund 7 Balance	Non-Mandatory Transfers		Fund 7 Balance	Non-Mandatory Transfers		Fund 7 Balance	Non-Mandatory Transfers	
	End Balance Less Reserve for Encumbered <sup>1</sup>	Transfers Out Fund 1	Transfers In Fund 7 UnRestricted	End Balance Less Reserve for Encumbered <sup>1</sup>	Transfers Out Fund 1	Transfers In Fund 7 UnRestricted	End Balance Less Reserve for Encumbered <sup>1</sup>	Transfers Out Fund 1	Transfers In Fund 7 UnRestricted	End Balance Less Reserve for Encumbered <sup>1</sup>	Transfers Out Fund 1	Transfers In Fund 7 UnRestricted	End Balance Less Reserve for Encumbered <sup>1</sup>	Transfers Out Fund 1	Transfers In Fund 7 UnRestricted
Eastern Florida State College	541,852	1,715,600	1,700,000	12,512,744	(1,059,220)	1,055,720	3,536,440	(2,766,000)	2,766,000	3,369,625	0	0	6,995,614	0	0
Broward College	46,961,249	27,500,000	27,500,000	30,623,928	0	0	27,308,360	0	0	20,446,352	0	0	43,706,419	(2,500,000)	2,500,000
College of Central Florida	7,642,042	2,762,019	2,762,019	5,000,963	0	0	4,861,240	0	0	7,598,022	0	0	4,613,073	0	0
Chipola College	3,901,098	0	0	3,468,314	0	0	378,083	0	0	5,947,488	0	0	4,932,561	0	0
Daytona State College	35,173,772	9,500,000	9,500,000	54,736,767	(5,750,000)	5,750,000	34,544,151	(6,850,000)	6,850,000	33,989,181	(1,000,000)	1,000,000	26,040,601	0	0
Florida SouthWestern State College	18,359,079	1,850,000	1,850,000	5,107,878	(2,700,000)	2,700,000	600,855	(2,350,000)	2,350,000	13,998,437	(1,200,000)	1,200,000	20,795,752	(5,100,000)	5,100,000
Florida State College at Jacksonville	22,701,239	430,000	0	27,331,002	0	6,005,741	6,103,270	(8,791,805)	8,791,805	10,011,039	(8,000,000)	8,000,000	17,590,544	0	0
Florida Keys Community College	5,087,628	0	0	4,098,161	(1,492,444)	1,492,444	1,681,314	(392,998)	392,998	2,156,091	(316,388)	250,806	2,153,743	0	0
Gulf Coast State College	13,436,144	0	0	15,896,114	(4,000,000)	4,000,000	13,014,804	0	0	16,713,057	0	0	4,878,894	0	0
Hillsborough Community College	4,973,825	0	0	7,561,830	0	0	7,768,361	0	0	8,136,975	0	0	9,831,406	0	0
Indian River State College	15,980,966	0	0	13,326,775	0	0	12,786,313	(650,000)	650,000	16,734,068	(1,600,000)	1,600,000	14,762,102	0	0
Florida Gateway College	6,751,169	0	0	2,278,575	0	0	2,451,089	0	0	2,814,251	0	0	3,578,684	(400,000)	400,000
Lake-Sumter State College	3,690,324	750,000	750,000	4,873,151	(800,000)	800,000	14,227,179	(500,000)	500,000	6,214,820	(1,000,000)	1,107,540	2,842,863	(400,000)	400,000
State College of Florida, Manatee-Sarasota	20,915,773	0	0	24,147,586	(16,890,790)	16,890,790	13,332,445	0	0	16,049,847	0	0	8,495,628	0	0
Miami Dade College	506,764,229	46,507,516	46,507,516	546,539,426	(26,488,761)	26,488,761	492,356,212	(44,636,361)	44,636,361	488,678,552	(36,742,480)	36,742,480	510,911,416	(63,222,074)	63,222,074
North Florida Community College	3,182,478	400,000	400,000	2,616,025	0	0	2,528,596	(700,000)	700,000	2,145,766	0	0	3,094,880	0	1,934,296
Northwest Florida State College	746,743	1,000,000	1,000,000	7,560,671	(3,000,000)	3,000,000	3,825,320	0	0	4,595,773	0	0	2,484,942	(900,000)	0
Palm Beach State College	34,578,536	680,621	0	27,627,005	(17,680,621)	17,000,000	12,811,540	(680,621)	0	13,788,293	(2,280,621)	1,600,000	28,546,331	(4,180,621)	4,180,621
Pasco-Hernando State College	31,718,887	3,966,699	3,966,699	27,847,654	(8,914,308)	8,914,308	22,493,992	(2,756,403)	2,756,403	13,502,561	(3,456,850)	3,456,850	9,074,551	(3,805,389)	3,805,389
Pensacola State College	22,000,042	3,000,000	3,000,000	18,989,577	(3,000,000)	3,000,000	7,454,180	(750,000)	750,000	8,696,166	0	0	8,301,869	0	0
Polk State College	912,760	0	0	1,736,269	0	0	5,061,513	0	0	5,343,690	0	0	17,313,934	0	0
Saint Johns River State College	12,394,350	1,000,000	1,000,000	11,314,252	0	0	5,310,772	0	0	8,494,583	0	0	6,365,182	0	1,000,000
Saint Petersburg College	19,022,952	0	0	14,122,428	0	0	10,529,927	0	0	12,531,045	(98,912)	98,912	16,963,996	0	0
Santa Fe College	36,696,096	2,800,000	2,800,000	34,589,741	(17,116,150)	17,116,150	22,796,691	(2,211,049)	2,211,049	21,810,953	(250,000)	250,000	14,117,042	(1,275,000)	1,275,000
Seminole State College of Florida	12,076,254	0	0	26,390,635	(6,350,000)	6,350,000	27,338,942	0	0	18,423,659	0	0	14,052,469	0	0
South Florida State College	4,253,960	0	0	4,260,733	0	0	3,554,962	0	0	4,090,824	0	0	6,933,299	0	0
Tallahassee Community College	9,870,895	1,262,672	1,262,672	10,722,474	0	0	8,029,466	0	0	14,856,683	(1,000,000)	0	16,317,241	0	0
Valencia College	32,410,159	6,175,000	6,175,000	25,890,922	(9,000,000)	9,000,000	31,463,916	0	0	30,916,427	(2,000,000)	2,000,000	24,831,455	0	0
<b>Total Balance - Encumbrances Only</b>	<b>932,744,502</b>	<b>111,300,127</b>	<b>110,173,807</b>	<b>971,171,600</b>	<b>(124,242,294)</b>	<b>129,563,915</b>	<b>798,149,933</b>	<b>(74,035,237)</b>	<b>73,354,616</b>	<b>812,054,228</b>	<b>(58,945,251)</b>	<b>57,306,588</b>	<b>850,526,493</b>	<b>(81,783,084)</b>	<b>83,817,380</b>

Cells highlighted green include in total (or in part, as listed below) Reserved Fund Balance - Grantor. These may be required reserves by the grantor.

For 2013-14, NFCC's fund balance of \$3,094,880 includes \$2,538,790 Fund Balance - Grantor

Check Totals (Difference due to rounding may occur above)

Total - Encumbrances	932,744,500			971,171,600			798,149,934			812,054,228			850,526,433		
Total - Encumbrances - Grantor	904,019,937			933,466,713			758,030,735			767,542,602			824,860,623		
Total - Encumb - Grantor - Reserve Matching	903,019,937														
Fund Balance - College	890,319,336			929,321,504			752,354,830			767,542,602			819,856,547		

**Florida College System Institutions**  
**Reserve Balances Less 5% Required Reserve and Encumbrances<sup>1</sup>**

<b>College</b>	<b>June 30 2018</b>	<b>June 30 2017</b>	<b>June 30 2016</b>	<b>June 30 2015</b>	<b>June 30 2014</b>
EasternFL	3,192,347	3,302,492	2,704,454	4,001,347	2,433,665
Broward	14,852,369	59,165,113	43,855,638	16,922,999	23,547,484
CentralFL	3,405,559	7,505,695	6,558,322	5,845,208	5,114,094
Chipola	3,666,532	3,181,634	2,718,999	2,581,345	1,996,674
Daytona	3,019,642	16,512,278	27,754,252	16,078,703	10,253,973
FloridaSW	2,912,029	3,197,068	6,746,504	6,335,819	6,278,556
FSCJ	16,524,586	16,184,205	27,543,986	26,615,152	31,511,430
FLKeys	1,222,052	694,808	1,970,016	1,431,182	813,096
Gulfcoast	605,277	3,458,250	7,527,230	198,477	2,609,232
Hillborough	35,215,332	27,070,670	18,213,664	14,105,837	13,566,327
IndianRiver	4,212,023	5,267,825	7,046,375	6,957,394	8,075,752
FLGateway	6,624,619	6,481,116	4,513,527	6,171,973	6,319,410
Lake-Sumter	1,207,366	1,100,665	1,647,587	1,568,535	1,835,284
State College of FL	7,000,370	6,659,621	21,268,202	17,520,349	14,640,463
MiamiDade	55,813,754	72,713,201	69,439,804	69,297,235	68,268,080
NFLACollege	3,129,604	2,848,277	1,101,604	892,950	384,104
NWFLA	1,047,609	1,067,524	3,273,886	3,074,943	3,069,544
PalmBeach	118,787	3,979,400	17,400,048	13,559,041	11,348,194
Pasco-Hernando	3,230,950	2,853,733	6,490,726	6,472,913	6,022,468
Pensacola	13,293,036	7,652,995	8,002,376	8,687,590	7,370,603
Polk	2,346,095	8,693,574	2,824,838	1,550,968	3,285,241
St.JohnsRiver	5,836,290	6,546,637	5,672,023	4,763,237	5,689,120
St.Petersburg	6,866,443	4,907,620	6,569,312	10,637,086	11,907,676
SantaFe	17,249,248	15,743,607	28,010,430	41,347,042	28,053,860
Seminole	4,550,930	5,423,470	11,230,899	8,524,808	6,781,234
SFLA	1,218,863	1,225,747	1,100,225	1,093,269	1,131,164
Tallahassee	10,583,242	9,022,983	6,092,918	6,404,796	2,492,054
Valencia	6,181,185	9,860,985	12,872,099	9,590,230	9,711,385
<b>Total</b>	<b>235,126,138</b>	<b>312,321,192</b>	<b>360,149,945</b>	<b>312,230,430</b>	<b>294,510,167</b>

<sup>1</sup> Total Reserve and Unallocated Fund Balances includes all reserves set aside for designated purposes, except reserves for encumbrances