

University of West Florida																			
Year End Banner Cash Balances																			
		Banner Cash	Banner Cash	Banner Cash	Banner Cash														
		Interfund	Interfund	Interfund	Interfund														
		6/30/2005	6/30/2006	6/30/2007	6/30/2008														
General Revenue <sup>3</sup>	110000	4,941,519.52	10,780,237.11	9,614,857.73	12,728,592.41	Unspent state general revenue appropriations at year end, to be transferred to carryforward at the start of the new fiscal year													
Student Fee Trust <sup>3</sup>	11001	3,156,706.07	3,190,530.63	3,529,259.46	3,955,173.17	Balances in Student Fee Trust at year end consist of tuition and fee collections for Summer Term													
Carryforward	110001	2,916,113.84	2,614,343.11	7,583,337.98	11,740,788.83	Unspent appropriated funds from prior years. Cash remaining in General Revenue is transferred here after year end													
Clearing Funds	11102	729,635.15	1,790,438.88	2,003,862.50	2,666,357.39	Cash in an intermediate step of payroll and pcard transaction processing at year end													
Current Unrestricted		11,743,974.58	18,375,549.73	22,731,317.67	31,090,911.80														
Student Activities	12000	1,523,341.01	1,538,821.51	1,532,321.25	1,776,890.86	Primary source of funding is Student Activity Fee, allocated to activities in accordance with SGA directives													
Auxiliaries	13000	3,641,248.75	6,895,825.61	6,512,496.05	8,009,353.37	Receipts and expenditures relating to a variety of self-supporting initiatives and other activities not properly housed elsewhere													
Concessions	13900	179,728.75	209,678.03	217,232.07	239,123.95	Receipts from vending expended in accordance with the university's concessions policy													
Unrestricted Scholarships	14001	(28,019.87)	89,105.74	430,458.58	505,359.54	Receipts and expenditures related to scholarships funded by: Athletics, Lottery, General Revenue, Financial Aid Fee, Interest, and Private source													
Athletics	15000	596,054.00	474,686.75	293,177.64	522,605.48	Primary source of funding is Athletics Fee, expended on university athletics programs and scholarships													
RSP-Unrestricted Admin	16000	4,899,742.94	4,463,556.63	4,534,945.59	4,638,244.97	Sponsored Research Administrative and Seed accounts, funded through indirect cost collections													
Contract & Grants-Unrestricted	17001	384,980.03	327,359.12	308,616.00	317,931.17	Funds related to the Financial Aid Administrative Fee authorized by Federal Aid programs and shared by Financial Aid and Student Account													
Loan Fund-Unrestricted	40450	991,107.22	855,984.11	729,756.19	643,013.81	Funds for university loan program administration, including interest earnings and return of Title IV													
Total Unrestricted <sup>1</sup>		23,932,157.41	33,230,567.23	37,290,321.04	47,743,434.95														
Sponsored Research-Restricted	20000	(1,904,195.86)	(2,890,386.79)	(2,194,832.55)	(1,998,664.69)	Accumulated costs expended on grants, reimbursed after the fact. Deficit covered by cash balances in RSP-Unrestricted Admin above													
Contract & Grants-Restricted	23000	190,088.97	(193,334.83)	214,412.39	403,765.49	Includes UWF Foundation interaction with the university, Federal Work-Study, and Pace Academy Development													
Restricted Scholarships	26000	(39,521.36)	(58,516.57)	(44,570.85)	(65,188.36)	Receipts and expenditures related to state and federal scholarships, primarily: Pell/SEOG, Bright Futures, FSAG, First Generation Matching													
University Loan	40199	533,405.39	529,380.14	530,395.91	542,129.71	Funds restricted for use in the university's short term loan program													
Perkins	40100	(454.93)	(17,605.38)	249,846.40	321,771.34	Funds related to NDSL/Perkins Loan Program.													
Direct Loan	40500	(60,527.61)	(249,736.42)	(118,770.21)	(31,596.39)	Funds related to William D. Stafford Direct Loan Program. Under the current system, awards precede draws, resulting in consistent deficits													
Agency	81000	192,535.76	120,912.26	124,541.48	156,724.17	Funds held on behalf of others, including capital improvement and building fees that are remitted monthly to the state													
Housing Agency	82000	84,101.00	494,388.91	418,845.38	220,505.69	Accumulated funds related to university housing, periodic transfer is made to the Foundation													
Construction	90000	5,459,929.18	2,709,187.87	2,471,984.24	950,398.34	Capital projects funded by: SUS Revenue Bonds, Capital Improvement Fee T/F, Public Education Capital Outlay (PECO)													
Total Restricted <sup>2</sup>		4,455,360.54	444,289.19	1,651,852.19	499,845.30														
Total		28,387,517.95	33,674,856.42	38,942,173.23	48,243,280.25														

<sup>1</sup> Unrestricted is defined here as having no external restrictions imposed on the use of funds. Internal restrictions may apply.

<sup>2</sup> Use of funds is subject to externally imposed restrictions.

<sup>3</sup> Budget is established and allocated at the beginning of the fiscal year based on anticipated state funding (General Revenue and Lottery) and anticipated collections from students (Student Fee Trust).

The university receives the funding from General Revenue in the form of bi-weekly cash payments throughout the fiscal year and from students as fee payment for the Fall, Spring, and Summer term:

Cash accumulating in these funds throughout the year is not in excess of, but rather in support of the budget that was allocated in advance of cash collections. To facilitate the accounting process

E&G expenditures are made exclusively from General Revenue throughout the year, resulting in deficit cash balances which are reimbursed from the Student Fee Trust Fund at year end. Lottery money is received sporadically during the second half of the fiscal year

		Claim on Cash						
		7/30/2008	8/31/2008	9/30/2008	10/31/2008	11/30/2008	12/31/2008	
Fund								
General Revenue <sup>1</sup>	110000	1,052,055.94	(909,938.47)	(2,537,904.77)	(4,230,237.72)	(5,899,167.84)	(8,359,064.94)	
Student Fee Trust <sup>1</sup>	11001	4,437,179.71	7,224,880.77	14,247,193.97	14,739,642.11	15,039,548.41	16,093,583.52	
Educational Enhancement (Lottery)	11105	0.00	0.00	0.00	0.00	0.00	0.00	
Carryforward	110001	24,242,687.00	23,983,750.82	23,367,809.15	22,836,575.02	22,516,936.26	22,057,755.04	
Clearing Funds	11102	345,987.39	1,254,444.42	574,804.33	625,526.12	462,342.31	388,088.20	
Current Unrestricted		30,077,910.04	31,553,137.54	35,651,902.68	33,971,505.53	32,119,659.14	30,180,361.82	
Student Activities	12000	1,750,351.47	1,703,966.01	2,206,546.95	1,952,150.83	1,756,821.50	1,661,159.33	
Auxiliaries	13000	7,984,669.23	9,069,769.62	9,405,017.72	9,226,586.83	9,023,091.59	9,061,075.42	
Concessions	13900	347,430.79	347,828.16	342,378.63	361,644.32	369,483.38	361,234.82	
Unrestricted Scholarships	14001	504,382.68	527,778.54	206,689.30	186,124.97	203,854.37	1,007,361.89	
Athletics	15000	466,131.87	543,451.87	777,046.38	577,852.80	389,802.75	469,518.06	
RSP-Unrestricted Admin	16000	2,443,757.00	2,450,996.49	2,167,605.96	2,127,212.72	2,116,927.37	2,143,809.79	
RSP-Unrestricted Seed	18000	2,136,136.99	2,091,731.36	2,387,489.11	2,418,223.75	2,411,982.59	2,384,917.01	
Contract & Grants-Unrestricted	17001	305,747.51	277,605.40	256,071.13	231,060.12	208,755.81	250,441.13	
Loan Fund-Unrestricted	40450	673,241.38	829,924.34	659,832.26	666,327.76	658,337.48	691,598.55	
<b>Total Unrestricted</b>		<b>46,689,758.96</b>	<b>49,396,189.33</b>	<b>54,060,580.12</b>	<b>51,718,689.63</b>	<b>49,258,715.98</b>	<b>48,211,477.82</b>	
Sponsored Research-Restricted	20000	(2,057,950.45)	(2,285,840.62)	(1,856,389.53)	(2,648,852.46)	(1,508,013.38)	(924,738.90)	
Contract & Grants-Restricted	23000	410,766.28	399,689.41	323,991.62	314,155.26	379,689.88	392,067.98	
Restricted Scholarships	26000	(66,655.51)	(59,461.43)	(241,262.38)	(154,404.97)	(171,273.74)	(42,857.59)	
University Loan	40199	560,733.38	570,212.08	538,603.26	546,016.41	560,668.21	567,746.15	
Perkins	40100	376,749.34	398,922.00	233,329.61	265,216.26	312,630.13	295,570.53	
Direct Loan	40500	(107,178.85)	(116,484.59)	(278,122.79)	(131,879.89)	(121,871.56)	(138,454.59)	
Agency	81000	245,287.43	811,883.96	589,369.42	261,970.91	241,097.72	342,435.30	
Housing Agency	82000	227,227.75	969,041.34	143,678.88	118,392.41	110,132.63	135,721.16	
Construction	90000	274,485.27	530,333.58	2,214,878.39	1,888,465.84	1,525,157.49	1,622,390.61	
<b>Total Restricted</b>		<b>(136,535.36)</b>	<b>1,218,295.73</b>	<b>1,668,076.48</b>	<b>459,079.77</b>	<b>1,328,217.38</b>	<b>2,249,880.65</b>	
<b>Total Claim on Cash</b>		<b>46,553,223.80</b>	<b>50,614,485.06</b>	<b>55,728,656.60</b>	<b>52,177,769.40</b>	<b>50,586,933.36</b>	<b>50,461,358.47</b>	
<b>Claim on Cash per Bank Fund</b>		<b>(46,553,223.80)</b>	<b>(50,614,485.06)</b>	<b>(55,728,656.60)</b>	<b>(52,177,769.40)</b>	<b>(50,586,933.36)</b>	<b>(50,461,358.47)</b>	

