<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>General Revenue</td>
<td>11000</td>
<td>17,226,313.17</td>
<td>17,232,770.77</td>
<td>17,312,296.36</td>
<td>17,041,876.06</td>
<td>16,161,059.27</td>
<td>15,594,931.01</td>
<td>12,728,592.41</td>
</tr>
<tr>
<td>Student Fee Trust</td>
<td>11603</td>
<td>3,051,373.37</td>
<td>4,028,112.77</td>
<td>4,923,764.65</td>
<td>8,913,121.73</td>
<td>8,327,283.83</td>
<td>6,849,391.30</td>
<td>6,223,703.92</td>
</tr>
<tr>
<td>Miscellaneous Revenues</td>
<td>13000</td>
<td>20,406,354.06</td>
<td>25,006,944.68</td>
<td>27,789,116.58</td>
<td>33,164,820.38</td>
<td>36,223,654.80</td>
<td>38,343,316.01</td>
<td>31,605,852.42</td>
</tr>
<tr>
<td>Unreimbursed Loan Program</td>
<td>84000</td>
<td>11,741,184.88</td>
<td>17,407,247.27</td>
<td>20,022,324.29</td>
<td>22,121,747.67</td>
<td>20,015,257.07</td>
<td>8,118,015.46</td>
<td>11,964,289.96</td>
</tr>
<tr>
<td>General Grants to Universities</td>
<td>10000</td>
<td>3,051,373.37</td>
<td>4,028,112.77</td>
<td>4,923,764.65</td>
<td>8,913,121.73</td>
<td>8,327,283.83</td>
<td>6,849,391.30</td>
<td>6,223,703.92</td>
</tr>
<tr>
<td>Unspent State General Revenue Appropriations</td>
<td>11001</td>
<td>11,741,184.88</td>
<td>17,407,247.27</td>
<td>20,022,324.29</td>
<td>22,121,747.67</td>
<td>20,015,257.07</td>
<td>8,118,015.46</td>
<td>11,964,289.96</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>43,477,263.28</td>
<td>59,750,262.47</td>
<td>73,980,097.58</td>
<td>86,222,167.91</td>
<td>80,700,352.74</td>
<td>65,145,858.80</td>
<td>53,917,599.28</td>
</tr>
</tbody>
</table>

### Year-End Balances

- **Unspent state general revenue appropriations at year end**
  - To be transferred to carry forward at the start of the new fiscal year.

### Funds held on behalf of others

- Funds held on behalf of others, including capital improvement and building fees that are remitted monthly to the state.

### Balances in Student Fee Trust

- Consists of tuition and fee collections for Summer Term.

### Funds for university loan program administration

- Including interest earnings and return of Title IV.

### Clearing Funds

- Cash in an intermediate depository account that is invested in short-term, interest-bearing investments pending transfer of any excess balances.

### Funds held on other accounts

- Includes cash balances held for various restricted purposes.

### Carry-forward

- From prior years. Cash remaining in General Revenue is transferred here after year end.

### Unspent State Direct Loan

- To be transferred to carry forward at the start of the new fiscal year.

### University Loan

- Funds restricted for use in the university's short term loan program.

### Unrestricted Scholarships

- For scholarships funded by Athletics, Lottery, General Revenue, Financial Aid Fee, and Private sources.

### Concessions

- Receipts from vending expended in accordance with the university's concessions policy.

### Housing Agency

- Accumulated funds related to university housing, periodic transfer is made to the Foundation.

### Educational Enhancement

- Negative Balance at 6/30/09 and 6/30/10 resulted from delay in final payment from state until start of the next fiscal year.

### Total Unrestricted

- Includes cash balances held in unrestricted accounts.

### Total Restricted

- Includes cash balances held in restricted accounts.

### Total

- Includes both unrestricted and restricted accounts.

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**Notes:**

- **Unrestricted** defined here as having no legal restrictions imposed on the use of funds. Internal restrictions may apply.
- Use of funds is subject to related internal restrictions.
- **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).
- **Actual expenditures** are charged to the fund for the fiscal year. Any unexpended funds at year-end are carried forward into the next fiscal year under the same fund and fund code.
- **Cash balances** are those funds transferred from one fund to another to remain in the same fund and fund code.
- **Cash balances** are held in these funds throughout the year final in nature, but rather is support of the budget that was allocated in absence of cash collections. To facilitate the accounting process, cash balances are treated as cash reserves.
- **Cash reserves** are expected to carry funds forward from one year to the next; however, actual balances are reflected in the Student Fee Trust fund agreements and Financial Aid budget.
- **Year-End Banner Cash Balances**
  - Funds held on behalf of others, including capital improvement and building fees that are remitted monthly to the state.

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**Title:** University of West Florida

**Year:** 2014-2015

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**Source:** University of West Florida Financial Statements.