University of West Florida

Year End Banner Cash Balances

		Banner Cash Interfund 6/30/2008	Banner Cash Interfund 6/30/2009	Banner Cash Interfund 6/30/2010	Banner Cash Interfund 6/30/2011	Banner Cash Interfund 6/30/2012	Banner Cash Interfund 6/30/2013	Banner Cash Interfund 6/30/2014	Banner Cash Interfund 6/30/2015	
General Revenue [3]	110000	12,728,592.41	10,731,715.77	11,312,206.25	11,001,876.09	10,337,006.90	16,111,055.27	19,444,306.29	28,774,488.17	Unspent state general revenue appropriations at year end, to be transferred to carry forward at the start of the new fiscal year.
Student Fee Trust [3]	11001	3,955,173.17	4,028,132.37	4,993,764.85	8,853,312.71	8,337,219.83	6,049,311.56	6,222,719.07	6,162,912.55	Balances in Student Fee Trust at year end consist of tuition and fee collections for Summer Term.
Educational Enhancement	11005		(1,229,823.00)	(1,027,558.00)	0.00	0.00	0.00	0.00	0.00	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.
Carryforward	110001	11,740,788.83	17,647,335.41	19,035,629.49	21,335,747.20	20,315,533.67	8,378,316.43	15,446,966.82	20,287,317.22	Unspent appropriated funds from prior years. Cash remaining in General Revenue is transferred here after year end.
Federal Grants TF Discretionary										
Clearing Funds	11102	2,666,357.39	2,229,497.20	1,990,852.11	1,215,768.75	1,260,275.47	1,264,631.71	1,962,403.17	2,045,711.06	Cash in an intermediate step of payroll and pcard transaction processing at year end.
Current Unrestricted		31,090,911.80	33,406,857.75	36,304,894.70	42,406,704.75	40,250,035.87	31,803,314.97	43,076,395.35	57,270,429.00	
Student Activities	12000	1,776,890.86	1,838,926.36	2,041,096.78	2,164,370.36	1,983,504.06	1,953,763.15	1,719,335.98	1,331,376.82	Primary source of funding is Student Activity Fee, allocated to activities in accordance with SGA directives.
Auxiliaries	13000	8,009,353.37	10,897,362.61	12,981,782.25	15,048,632.47	17,291,857.87	19,747,011.15	19,196,648.90	23,090,725.33	Receipts and expenditures relating to a variety of self-supporting initiatives and other activities not properly housed elsewhere.
Concessions	13900	239,123.95	290,175.04	259,413.51	237,719.54	217,457.57	195,595.02	176,788.97	181,086.68	Receipts from vending expended in accordance with the university's concessions policy.
Unrestricted Scholarships	14001	505,359.54	711,913.38	390,805.24	378,495.45	743,435.45	1,108,776.30	321,558.92	(142,994.50)	Receipts and expenditures related to scholarships funded by : Athletics, Lottery, General Revenue, Financial Aid Fee, Interest, and Private sources
Athletics	15000	522,605.48	626,835.50	668,945.38	801,459.00	920,044.98	1,320,738.28	1,874,648.75	1,728,252.76	Primary source of funding is Athletics Fee, expended on university athletics programs and scholarships.
RSP-Unrestricted Admin	16000	2,524,862.52	2,806,889.33	3,211,614.37	3,114,553.60	3,296,195.47	3,768,868.82	3,801,609.03	4,055,991.65	Sponsored Research Administrative accounts, funded through indirect cost collections.
RSP-Unrestricted Seed	18000	2,113,382.45	2,301,528.00	2,428,142.02	2,947,214.50	2,905,961.46	3,327,434.42	2,988,640.69	2,991,725.52	Sponsored Research Seed accounts, funded through indirect cost collections.
Contract & Grants-Unrestricted	17001	317,931.17	305,089.53	280,929.39	298,631.51	235,457.66	292,093.39	311,846.45	374,165.21	Funds related to the Financial Aid Administrative Fee authorized by Federal Aid programs and shared by Financial Aid and Student Accounts
Technology Fund	19000			1,012,503.42	1,014,221.16	1,244,615.13	830,374.84	1,466,415.33	1,838,614.04	Source of funding is Technology Fee, first instituted in FYE 6/30/10.
Green Fee							203,215.60	257,246.40	247,228.23	
Loan Fund-Unrestricted	40450	643,013.81	654,843.50	822,634.46	897,513.36	823,120.34	938,859.30	637,624.61	636,446.81	Funds for university loan program administration, including interest earnings and return of Title IV.
Total Unrestricted [1]		47,743,434.95	53,840,421.00	60,402,761.52	69,309,515.70	69,911,685.86	65,490,045.24	75,828,759.38	93,603,047.55	
Sponsored Research-Restricted	20000	(1,998,664.69)	(1,118,947.19)	(1,348,868.50)	(2,504,356.79)	511,999.61	17,852,578.55	23,999,067.23	18,459,439.01	Accumulated costs expended on grants, reimbursed after the fact. Deficit covered by cash balances in RSP-Unrestricted Admin above.
Contract & Grants-Restricted	23000	403,765.49	285,062.11	157,892.13	254,801.97	324,998.43	946,909.43	661,576.53	281,254.11	Includes UWF Foundation interaction with the university, Federal Work-Study, and Pace Academy Development.
Restricted Scholarships	26000	(65,188.36)	(75,517.83)	(69,891.92)	(94,789.75)	(72,958.75)	(106,334.81)	(104,109.70)	(129,700.59)	Receipts and expenditures related to state and federal scholarships, primarily: Pell/SEOG, Bright Futures, FSAG, First Generation Matching.
University Loan	40199	542,129.71	451,851.25	354,841.60	357,872.16	346,700.42	360,828.85	362,788.58	365,556.45	Funds restricted for use in the university's short term loan program.
Perkins	40100	321,771.34	411,127.27	517,731.96	401,699.72	259,942.44	253,082.58	207,689.75	337,225.26	Funds related to NDSL/Perkins Loan Program.
Direct Loan	40500	(31,596.39)	3,436.73	19,872.58	1,126.86	2,926.91	(409,856.00)	(5,370.55)	(68,956.65)	Funds related to William D. Stafford Direct Loan Program.
Agency	81000	156,724.17	231,612.70	234,633.12	277,041.73	254,567.85	238,566.80	210,587.26	232,664.26	Funds held on behalf of others, including capital improvement and building fees that are remitted monthly to the state.
Housing Agency	82000	220,505.69	246,233.18	(288,859.29)	565,144.52	871,010.98	463,122.95	298,399.96	413,626.56	Accumulated funds related to university housing, periodic transfer is made to the Foundation.
BEI Agency	84000						301,219.12	0.00	1,684,551.45	
Construction	90000	950,398.34	7,341,807.32	4,688,500.28	4,275,777.49	807,079.24	(2,564,123.43)	1,193,051.64	(538,232.53)	Capital projects funded by: SUS Revenue Bonds, Capital Improvement Fee T/F, Public Education Capital Outlay (PECO).
Total Restricted [2]		499,845.30	7,776,665.54	4,265,851.96	3,534,317.91	3,306,267.13	17,335,994.04	26,823,680.70	21,037,427.33	
Total		48,243,280.25	61,617,086.54	64,668,613.48	72,843,833.61	73,217,952.99	82,826,039.28	102,652,440.08	114,640,474.88	

[1] Unrestricted is defined here as having no external restrictions imposed on the use of funds. Internal restrictions may apply.

[2] Use of funds is subject to externally imposed restrictions.

[3] 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 terms.

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.

Source:Initial Trial Balance Net Position (Cash Tab)