University of West Florida

Year End Banner Cash Balances

		Banner Cash Interfund 6/30/2005	Banner Cash Interfund 6/30/2006	Banner Cash Interfund 6/30/2007	Banner Cash Interfund 6/30/2008	Banner Cash Interfund 6/30/2009	
General Revenue [3]	110000	4,941,519.52	10,780,237.11	9,614,857.73	12,728,592.41	10,731,715.77	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	3,156,706.07	3,190,530.63	3,529,259.46	3,955,173.17	4,028,132.37	Balances in Student Fee Trust at year end consist of tuition and fee collections for Summer Term.
Educational Enhancement						(1,229,823.00)	Negative Balance at 6/30/09 resulted from delay in final payment from state until 7/1/09.
Carryforward	110001	2,916,113.84	2,614,343.11	7,583,337.98	11,740,788.83	17,647,335.41	Unspent appropriated funds from prior years. Cash remaining in General Revenue is transferred here after year end.
Federal Grants TF Discretionary							
Clearing Funds	11102	729,635.15	1,790,438.88	2,003,862.50	2,666,357.39	2,229,497.20	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	33,406,857.75	
Student Activities	12000	1,523,341.01	1,538,821.51	1,532,321.25	1,776,890.86	1,838,926.36	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	10,897,362.61	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	290,175.04	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	711,913.38	Receipts and expenditures related to scholarships funded by : Athletics, Lottery, General Revenue, Financial Aid Fee, Interest, and Private sources
Athletics	15000	596,054.00	474,686.75	293,177.64	522,605.48	626,835.50	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	5,108,417.33	Sponsored Research Administrative and Seed accounts, funded through indirect cost collections.
Technology Fund	19000						
Contract & Grants-Unrestricted	17001	384,980.03	327,359.12	308,616.00	317,931.17	305,089.53	Funds related to the Financial Aid Administrative Fee authorized by Federal Aid programs and shared by Financial Aid and Student Accounts
Loan Fund-Unrestricted	40450	991,107.22	855,984.11	729,756.19	643,013.81	654,843.50	Funds for university loan program administration, including interest earnings and return of Title IV.
Total Unrestricted [1]		23,932,157.41	33,230,567.23	37,290,321.04	47,743,434.95	53,840,421.00	
Sponsored Research-Restricted	20000	(1,904,195.86)	(2,890,386.79)	(2,194,832.55)	(1,998,664.69)	(1,118,947.19)	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	285,062.11	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)	(75,517.83)	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	451,851.25	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	411,127.27	Funds related to NDSL/Perkins Loan Program.
Direct Loan	40500	(60,527.61)	(249,736.42)	(118,770.21)	(31,596.39)	3,436.73	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	231,612.70	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	246,233.18	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	7,341,807.32	Capital projects funded by: SUS Revenue Bonds, Capital Improvement Fee T/F, Public Education Capital Outlay (PECO).
Total Restricted [2]		4,455,360.54	444,289.19	1,651,852.19	499,845.30	7,776,665.54	
Total		28,387,517.95	33,674,856.42	38,942,173.23	48,243,280.25	61,617,086.54	

[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.