



AGENDA

THE UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES

**Finance, Facilities & Operations Committee Virtual Meeting via Zoom Webinar
February 16, 2023**

**University of West Florida
11000 University Pkwy. Pensacola, FL
Crosby Hall, Bldg. 10, Rm 224**

*To join this virtual public board meeting, please follow these Zoom Webinar instructions:
<https://uwf.zoom.us/j/81509583350?pwd=TUVmeCtpcWZFSU4zTU1rTEt1YkdaUT09>
Passcode: 849955*

Call to Order/Roll Call

Bob Sires, Chair

Chair's Greeting

Bob Sires

Action Items:

1. Approval of Updated Fiscal Year 2022-23 University Carryforward Spending Plan as of November 31, 2022
2. Approval of the Educational Research Center for Child Development Fee Increase

Information Item:

1. Fiscal Year 2022/23 Operating Budget – Second Quarter (12/31/22)

Other Business:

Adjournment

UWF Board of Trustees Meeting
Finance, Facilities and Operations Committee
February 16, 2023

Issue: Updated FY 2022-23 University Carryforward Spending Plan as of November 30, 2022

Proposed action: Approve

Background information:

Section 1011.45, Florida Statutes and Board of Governors Regulation 9.007 require the Board of Trustees (BOT) and the Board of Governors (BOG) approval of carryforward expenditure plans. Accordingly, BOG required by October 1, that the BOTs submit approval and certification of university operating, carryforward, and fixed capital outlay budgets for FY 2022-23.

The Trustees approved the original Carryforward Spending Plan and Fixed Capital Outlay Budget at their full board meeting on September 15, 2022, and authorized the President to make changes to the plan accordingly. Additionally, BOT requested updates on any changes including authorizing those exceeding \$250K. At the December 15, 2022 BOT meeting the BOT approved the November 30, 2022, FCO spending plan and granted authorization that the President to serve as the BOT's designee to approve adjustments to the Carryforward Spending Plan and /or the Fixed Capital Outlay (FCO) Plan as institutional needs warrant, up to \$1M per E&G funded single adjustment item and up to \$2M Carryforward funded single adjustment item, and report the changes back to the board. As the FCO plan was already approved, this is an update for the Carryforward Spending plan information through November 30, 2022, with bulleted changes for approval.

Recommendation: **Approve** the updated Carryforward Spending Plan Budget as of November 30, 2022, and the related changes.

Implementation: Once approved by the BOT, the university would implement spending according to the strategic priorities of the BOT. Follow-up reporting will be made to the BOT and the Board of Governors.

Fiscal Implications: UWF's June 30, 2022, carryforward balance of \$24.8 million, including the required 7% reserve of \$9.8 million, leaves \$15 million towards University Carryforward Spending.

Supporting document:

Bulleted Changes Consolidated Narrative (1 page)

2022-23 EG Carryforward Spending Plan UWF 11.30.22 Update FINAL (6 pages)

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Presenters:

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**UWF FY 2022-23 Carryforward Spending Plan
as of 11/30/22**

Carryforward (CF) Spending Plan

Summary

- The total **beginning CF balance was \$24.8M**, which included **\$9.8M** as the required **7% CF Statutory Reserve** leaving a balance of **planned spending of \$15M**.
- **\$6.5M** has been **spent** of the **\$15M** or **43%** as of November 30, 2022.
- After spending the **balance is \$8.5M**, of which **\$1.7M** is encumbered, **\$1.7M is restricted** by appropriation, and **\$5.1M is committed** toward projects.

Details Operating Tab:

President's Division

- **Item number 1 & 2** updated for additional information added to the comments section for the SBDC to clarify these funds will be used for equipment and disaster relief travel.

Advancement Division

- **No Changes**

Finance and Administration Division

- **Item number 5** increased by **\$27K** transferred from **item number 13** and an additional **\$4K** from summer distribution.
- **Item number 9** budget increased by **\$64K** for deferred maintenance projects, funded from **item number 30**.

Academic Engagement & Student Affairs Division

- **No Changes**

Academic Affairs Division

- **Item number 20** decreased by **\$1.5M** as funds were allocated from this line towards the 7% reserve as the Central division used **\$1.5M** on new **item number 35** for targeted enrollment scholarships, which decreased their 7% reserve commitment.

Central & Summer Division.

- **Item number 30** decreased by **\$64K** as it was reallocated to **item number 9** above.
- **New Item number 34** committed \$20K for security awareness training. These funds reduce the ITS reserve amount.
- **New Item number 35** increased by **\$1.5M** which was used for targeted enrollment scholarships, see **item number 20** above for more information.

Details – Fixed Capital Assets Tab:

- **No changes**

The University of West Florida
Education and General
Carryforward Spending Plan Summary
Approved by University Board of Trustees
Balances and Spending Plans as of November 30, 2022

	University E&G	Special Unit or Campus (Title)	Grand Total : University Summary	100 President's	214 Advancement	235 Fin & Admin	475 Student Affs	500 Academic Affs	969 Central
A. Beginning E&G Carryforward Balance - July 1, 2022 :									
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	\$ 24,857,703	\$ -	\$ 24,857,703	\$ 1,772,837	\$ 433,498	\$ 4,052,921	\$ 2,135,243	\$ 16,822,120	\$ (358,918)
Accounts Receivable	\$ 2,822	\$ -	\$ 2,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,822
Less: Accounts Payable	\$ 3,917	\$ -	\$ 3,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,917
Less: Deferred Student Tuition & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B. Beginning E&G Carryforward Balance (Net of Payables/Receivables/Deferred Fees) :	\$ 24,856,608	\$ -	\$ 24,856,608	\$ 1,772,837	\$ 433,498	\$ 4,052,921	\$ 2,135,243	\$ 16,822,120	\$ (360,013)
C. Fiscal Year 2021-2022 E&G Carryforward Encumbrances Brought Forward	\$ 1,683,309	\$ -	\$ 1,683,309	\$ 102,728	\$ 24,841	\$ 732,835	\$ 200,320	\$ 332,939	\$ 289,645
D. 7% Statutory Reserve Requirement (1011.45(1) F.S.):	\$ 9,837,094	\$ -	\$ 9,837,094	\$ 1,056,268	\$ 75,000	\$ 1,011,000	\$ 406,612	\$ 9,756,695	\$ (2,468,483)
E. E&G Carryforward Balance Less 7% Statutory Reserve Requirement (Amount Requiring Approved Spending Plan) :	\$ 13,336,205	\$ -	\$ 13,336,205	\$ 613,841	\$ 333,657	\$ 2,309,086	\$ 1,528,311	\$ 6,732,486	\$ 1,818,825
F. Annual Contribution to Reserves for New FCO Projects (per s. 1001.706(12) F.S. and Board Reg 14.002) (Should agree with the "Total Facilities Reserves as of July 1, 2022" on the "Details - FCO Reserves" tab)	\$ 151,818	\$ -	\$ 151,818	\$ -	\$ -	\$ 113,864	\$ -	\$ -	\$ 37,954
G. * Restricted / Contractual Obligations									
Restricted by Appropriations	\$ 288,526	\$ -	\$ 288,526	\$ 288,526	\$ -	\$ -	\$ -	\$ -	\$ -
University Board of Trustees Reserve Requirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted by Contractual Obligations :									
Compliance, Audit, and Security									
Compliance Program Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Program Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Campus Security and Safety Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academic and Student Affairs									
Student Services, Enrollment, and Retention Efforts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Financial Aid	\$ 1,423,832	\$ -	\$ 1,423,832	\$ -	\$ -	\$ -	\$ -	\$ 1,423,832	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Faculty Research and Public Service Support and Start-Up Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities, Infrastructure, and Information Technology									
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other UBOT Approved Operating Requirements									
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies for a State of Emergency Declared by the Governor (Section 1011.45(3)(g))	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Restricted : (Should agree with restricted column totals on "Details-Operating" tab)	\$ 1,712,358	\$ -	\$ 1,712,358	\$ 288,526	\$ -	\$ -	\$ -	\$ 1,423,832	\$ -
FCO Restricted : (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Restricted / Contractual Funds :	\$ 1,712,358	\$ -	\$ 1,712,358	\$ 288,526	\$ -	\$ -	\$ -	\$ 1,423,832	\$ -

The University of West Florida
Education and General
Carryforward Spending Plan Summary
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Balances and Spending Plans as of November 30, 2022

	University E&G	Special Unit or Campus (Title)	Grand Total : University Summary	100 President's	214 Advancement	235 Fin & Admin	475 Student Affs	500 Academic Affs	969 Central
H. * Commitments									
Compliance, Audit, and Security									
Compliance Program Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Program Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Campus Security and Safety Enhancements	\$ 17,288	\$ -	\$ 17,288	\$ -	\$ -	\$ 17,288	\$ -	\$ -	\$ -
Academic and Student Affairs									
Student Services, Enrollment, and Retention Efforts	\$ 971,548	\$ -	\$ 971,548	\$ -	\$ 229,372	\$ -	\$ 742,176	\$ -	\$ -
Student Financial Aid	\$ 290,553	\$ -	\$ 290,553	\$ -	\$ -	\$ -	\$ 290,553	\$ -	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Faculty Research and Public Service Support and Start-Up Funding	\$ 125,764	\$ -	\$ 125,764	\$ -	\$ -	\$ -	\$ 125,764	\$ -	\$ -
Library Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities, Infrastructure, and Information Technology									
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ 325,521	\$ -	\$ 325,521	\$ -	\$ -	\$ -	\$ 83,726	\$ 231,760	\$ 10,035
Minor Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 31,192	\$ -	\$ 31,192	\$ -	\$ -	\$ 31,192	\$ -	\$ -	\$ -
Major Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 1,137,710	\$ -	\$ 1,137,710	\$ -	\$ -	\$ 1,137,710	\$ -	\$ -	\$ -
Other UBOT Approved Operating Requirements									
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	\$ 2,080,412	\$ -	\$ 2,080,412	\$ 198,733	\$ -	\$ 81,054	\$ -	\$ 1,735,180	\$ 65,445
Contingencies for a State of Emergency Declared by the Governor (Section 1011.45(3)(g))	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Commitments : (Should agree with committed column total on "Details-Operating" tab)	\$ 3,811,086	\$ -	\$ 3,811,086	\$ 198,733	\$ 229,372	\$ 98,342	\$ 1,242,219	\$ 1,966,940	\$ 75,480
FCO Commitments : (Should agree with committed column total on "Details-Fixed Capital Outlay" tab)	\$ 1,168,902	\$ -	\$ 1,168,902	\$ -	\$ -	\$ 1,168,902	\$ -	\$ -	\$ -
Grand Total Commitments :	\$ 4,979,988	\$ -	\$ 4,979,988	\$ 198,733	\$ 229,372	\$ 1,267,244	\$ 1,242,219	\$ 1,966,940	\$ 75,480
I. Available E&G Carryforward Balance as of July 1, 2022:	\$ 6,492,041	\$ -	\$ 6,492,041	\$ 126,582	\$ 104,285	\$ 927,978	\$ 286,092	\$ 3,341,714	\$ 1,705,391
J. Spent to Date as of November 30, 2022	\$ 6,492,041	\$ -	\$ 6,492,041	\$ 126,581	\$ 104,285	\$ 927,978	\$ 286,092	\$ 3,341,714	\$ 1,705,391
K. Available E&G Carryforward Balance as of November 30, 2022	\$ 0	\$ -	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ (0)	\$ 0

The University of West Florida
2022-2023 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)
Pursuant to 1011.45, Florida Statutes
November 30, 2022

Line Item #	Division	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Budget						Project Timeline			Comments/Explanations
				Total Amount to be Funded from Current Year E&G Carryforward Balance	Encumbered Section C Restricted Balance as of July 1, 2022	RESTRICTED Section G Restricted Balance as of July 1, 2022	COMMITTED Section H Committed Balance as of July 1, 2022	SPENT TO DATE Section Committed Balance as of July 1, 2022	E&G Carryforward Amount unallocated	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1	100	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	President's Office Non-Recurring Wage items.	254,153	5,357	-	198,733	50,063	-	1	1	2023	Limited/ Time Specific Employment, including leave payouts; One-time/Annual Contracts; consultant fees, performance incentives, furniture, travel, professional development, equipment.
2	100	Restricted by Appropriations	Small Business Development Center (SBDC)	462,416	97,372	288,526	-	76,518	-	1	1	2023	Nonrecurring expenses for the SBDC program such as furniture for the SBDC State Director's Office (phase 2, furniture for the 6 offices), conference registrations and travel, equipment refresh, and OPS and student intern salaries and fringe for time limited position(s), 2023 Small Business Success Summit, SBDC Network PD conference, and 2023 marketing campaign and Hurricane Ian disaster relief travel.
3	214	Student Services, Enrollment, and Retention Efforts	Div. of Advancement Student and OPS	269,207	24,841	-	229,372	14,994	-	3	1	2025	OPS positions equipment/supplies for Div. of Advancement
4	214	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Brand Campaign/Marketing/Institutional Communications	89,291	-	-	-	89,291	-	3	3	2023	Brand Campaign Marketing for One-time/Annual Contracts, Software, IT Services, Equipment, Short-Term Rentals, Repair and Maintenance, Office Supplies, OPS Appointments, Furniture, Professional Development, Memberships, Entry Fees, Staff Recruiting, External Printing.
5	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Finance and Admin Division-Equipment and Supplies	115,664	-	-	31,054	84,610	-	1	1	2023	Equipment and supplies purchases for maintaining campus facilities (building services, environmental health & safety, utilities operations, etc.); includes funds reallocated from Line Item #13.
6	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Finance and Admin Division-Repairs & Maintenance	45,085	27,093	-	-	17,992	-	1	1	2023	Repairs & maintenance work (vehicles, elevator maintenance, wiring repairs, etc.)
7	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Campus Master Plan	139,799	139,799	-	-	-	-	3	3	2023	UWF Campus Master Plan update 2021 - 2031
8	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	OPS-Contracts Manager	50,000	-	-	50,000	-	-	1	1	2023	To help fund current fiscal year costs for the OPS-Contracts Manager position in the Procurement and Contracts department
9	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	546,365	363,654	-	-	182,711	-	3	3	2023	Maintenance and repair projects in progress (such as fire alarm panels, generator repair, drainage rehab, etc.); a portion of the funding moved from Line #30
10	235	Campus Security and Safety Enhancements	University Police-Vehicle Replacement	75,000	57,713	-	17,287	-	-	1	1	2023	Purchase of a new vehicle and vehicle equipment for the University Police department
11	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Facilities Management-Contractual Services	8,594	8,594	-	-	-	-	2	2	2023	Repairs work for Bldg. 73
12	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Facilities Management-Furniture (Expense)	9,841	-	-	-	9,841	(0)	1	1	2023	Classroom furniture purchase; forty-three (43) left handed tablet arm chairs for classrooms
13	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Finance and Admin Division-Accounting/Audit Services	-	-	-	-	-	-	2	2	2023	Crowe LLC Audit-SUS DSOs (Financial Internal Controls); DSOs reimbursement of costs processed; funds reallocated to equipment & supplies Line Item # 5
14	475	Student Services, Enrollment, and Retention Efforts	Disabled Student Resources, International Student Center and Health Services contract needs	458,687	4,500	-	363,099	91,088	0	3	1	2025	Disabled Student Resources, recertifications, conferences & registrations, travel, professional development, 3rd party payments for Int'l recruiters, transcript evaluations & Tele-Health for Psy. or Mental Health.
15	475	Student Services, Enrollment, and Retention Efforts	Non Recurring Salary, Fringe, & OPS needs.	663,729	153,759	-	379,078	130,892	0	3	1	2025	Salary & Fringe & OPS for time limited appointments, leave payouts, unemployment, OPS health, and other insurance costs.
16	475	Student Financial Aid	LAC Scholarships and other Student Aid	320,800	-	-	290,553	30,247	-	3	1	2025	Scholarships for LAC, study abroad, retention, International, and Commuter students and for Emergency student needs.
17	475	Faculty Research and Public Service Support and Start-Up Funding	Community Garden Improvements	181,500	42,061	-	125,764	13,675	-	3	1	2025	Lighting installation, Swing, & Tiered Garden at the community garden teaching site and educational pavilion. Also ESC for faculty for work with community garden & teaching site
18	475	Information Technology (ERP, Equipment, etc.)	Equipment Replacement	103,915	-	-	83,726	20,189	0	1	1	2023	Computer, printer, monitor, battery backup, etc. replacements
19	500	Student Financial Aid	Academic Affairs Scholarships	3,500,000	-	428,832	-	3,076,168	-	1	1	6/30/2023	Academic Scholarships and student financial aid

The University of West Florida
2022-2023 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)
Pursuant to 1011.45, Florida Statutes
November 30, 2022

Line Item #	Division	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Budget						Project Timeline			Comments/Explanations
				Total Amount to be Funded from Current Year E&G Carryforward Balance	Encumbered Section C Restricted Balance as of July 1, 2022	RESTRICTED Section G Restricted Balance as of July 1, 2022	COMMITTED Section H Committed Balance as of July 1, 2022	SPENT TO DATE Section Committed Balance as of July 1, 2022	E&G Carryforward Amount unallocated	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
20	500	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Strategic Initiatives, Academic Program Investments , and Leave Liability	335,181	-	-	335,181	-	-	1	1	6/30/2023	Funding for academic programs with costly replacement technology, and new academic program analysis and development to keep in line the strategic enrollment initiative of the University's Strategic Master Plan
21	500	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Estimated leave liability payouts owed by the division by year end.	1,400,000	-	-	1,400,000	-	-	1	1	6/30/2023	Annual estimated leave liability for retiring faculty and staff
22	500	Student Financial Aid	Academic Affairs Scholarships Packaging for Next Term	1,000,000	-	1,000,000	-	-	-	2	1	6/30/2024	Packaging amounts for next fall and spring scholarships awards. Amounts must be set aside in advance in order to send new students award notifications.
23	500	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Academic Affairs Temporary employees compensation	220,000	135,003	-	5,139	79,858	-	1	1	6/30/2023	Salaries for temporary employees
24	500	Information Technology (ERP, Equipment, etc.)	ITS - Classroom Upgrades	51,000	-	-	46,604	4,396	-	1	1	6/30/2023	Classroom Technology Upgrades
25	500	Information Technology (ERP, Equipment, etc.)	ITS - Network Equipment Repair/Replacement	270,000	132,937	-	36,487	100,576	-	1	1	6/30/2023	Network Equipment
26	500	Information Technology (ERP, Equipment, etc.)	ITS - Data Center Supplies	66,000	-	-	22,279	43,721	-	1	1	6/30/2023	Data Center Equipment
27	500	Information Technology (ERP, Equipment, etc.)	ITS - Contract Employment Services	148,000	65,000	-	46,009	36,991	-	1	1	6/30/2023	TEKsystems Contract Employment Services
28	500	Information Technology (ERP, Equipment, etc.)	ITS - Google Workspace EDU license	50,245	-	-	50,245	-	-	1	1	6/30/2023	Google Workspace EDU site license
29	500	Information Technology (ERP, Equipment, etc.)	ITS - Personnel Training/ Travel	25,000	-	-	25,000	-	-	1	1	6/30/2023	ITS Personnel Technical Training and Related Travel
30	969	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	67,894	-	-	65,445	2,449	-	2	2	6/30/2023	Maintenance and repair projects
31	969-9703	Information Technology (ERP, Equipment, etc.)	Oracle On-line Temp Licenses	99,761	11,484	-	482	87,795	-	1	1	6/30/2023	Funding for Oracle additional temp. licenses
32	969-9711	Information Technology (ERP, Equipment, etc.)	ERP Training for new employees	203,940	99,747	-	5,564	98,629	-	1	1	6/30/2023	Funding for ERP training, consultation and other services
33	969-9804	Information Technology (ERP, Equipment, etc.)	Server Equipment Replacement	178,271	157,764	-	3,989	16,518	-	1	1	6/30/2023	Funding for infrastructure equipment
34	969-9879	Information Technology (ERP, Equipment, etc.)	Security Items	20,650	20,650	-	-	-	-	2	1	6/30/2024	Security Awareness Training for new Staff
35	969	Student Financial Aid	Targeted Enrollment Scholarships	1,500,000	-	-	-	1,500,000	-	1	1	6/30/2023	Scholarships for students for continued enrollment.
Total as of November 30, 2022: *				\$ 12,929,989	\$ 1,547,328	\$ 1,712,358	\$ 3,811,090	\$ 5,859,212	\$ 0				

*Note: Should agree with respective restricted/contractual and/or committed category totals on "Summary" tab.

The University of West Florida
2022-2023 University E&G Carryforward Spending Plans - Supplemental Details (Fixed Capital Outlay Plans)
Pursuant to 1011.45, Florida Statutes
November 30, 2022

Line Item #	Carryforward Spending Plan Category	Specific Project Title/Name	Description	Project(s) Cost to be Funded from Current Year E&G Carryforward Balance	Encumbrances		Restricted	Committed	Spent to Date	E&G Carryforward Funds Budgeted for Expenditure During FY23	Carryforward Expenditure Timeline			Comments/Explanations
					Encumbered Balance As of July 1, 2022	Restricted Balance As of July 1, 2022					Committed Balance As of July 1, 2022	Balance As of November 30, 2022	Total # Years of Expenditure per Project	
1	Minor, < \$2M: Renovation, Repair or Maintenance	Water Well #2 (Replacement)	Replacement of failed Water Well #2	\$800,000	\$135,982	\$0	\$31,192	\$632,826	\$0	2	2	2023	Water Well #2 has failed and requires replacement. The water well was originally constructed in the late 1960's and is over 50 years in age. The internal wall casing has deteriorated and is non-repairable. Project timeline is currently extended to 06/30/2023.	
2				\$0	\$0	\$0	\$0	\$0	\$0					
3				\$0	\$0	\$0	\$0	\$0	\$0					
4				\$0	\$0	\$0	\$0	\$0	\$0					
* Total Minor Carryforward As July 1, 2022 :				\$800,000	\$135,982	\$0	\$31,192	\$632,826	\$0					
Major Carryforward Projects (>\$2M)¹														
5	Major, \$2M-\$5M: Renovation, Repair or Maintenance	B40 Med Voltage Switchgear	Medium Voltage Switchgear Replacement Project	\$37,710	\$0	\$0	\$37,710	\$0	\$0					
6	Major, \$2M-\$10M: Completion of Remodeling or Infrastructure	Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project	\$1,100,000	\$0	\$0	\$1,100,000	\$0	\$0					
7				\$0	\$0	\$0	0	0	\$0					
* Total Major Carryforward As July 1, 2022 :				\$1,137,710	\$0	\$0	\$1,137,710	\$0	\$0					
Fixed Capital Outlay Totals :				\$1,937,710	\$135,982	\$0	\$1,168,902	\$632,826	\$0					

1. As defined in Board of Governors Regulation 14.003(2).

* Note: Should agree with respective restricted/contractual and/or committed category totals on "Summary" tab.

University Facilities Reserves
Additional Amounts Contributed From July 1, 2022 Beginning E&G Carryforward Balance
Pursuant to s. 1001.706(12) F.S. and Board of Governors Regulation 14.002

	Specific Project/Facility Title	Description of Project/Facility	Amount Added From E&G Carryforward for FY 2022-23
1.	Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project (1% escrow)	\$ 113,864
2.	Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project (1% escrow)	\$ 37,954
3.			\$ -
4.			\$ -
5.			\$ -
6.			\$ -
7.			\$ -
8.			\$ -
9.			\$ -
10.			\$ -
		Total Capital Facilities Reserves as of July 1, 2022 : *	<u>\$ 151,818</u>

*Note: Should agree with line F on the "Summary" tab.

**UWF Board of Trustees
Finance, Facilities and Operations Committee Meeting
February 16, 2023**

Issue/Agenda Recommendation: Educational Research Center for Child Development (ERCCD) Fee Increase

Proposed Action: Approval

Background Information: This fee increase request is for childcare fees and related services for students, faculty, and staff, alumni and non-affiliated users of the Educational Research Center for Child Development (ERCCD). This fee increase is being driven by multiple factors, most notably increased staffing cost linked to the minimum wage increases, operational cost, and the significant gap in market rate childcare cost.

The last fee increases for all users occurred in Fall 2014 and 2019 for non-student users. Due to increases in minimum wage cost and increasing operational cost due to inflation, the ERCCD is pulling from departmental reserves at the end of each fiscal year to maintain operation despite the \$133,000 awarded in grants to ERCCD for operational expenses. Despite the grants awarded the Center is still 18.7% - 38.7% below market and continues to run at a deficit. The 2021-2022 operating deficit is \$17,300.

The ERCCD completed a market rate analysis with 9 childcare centers in the local Pensacola area. The ERCCD currently offers the most affordable childcare, however, it is significantly below the market rate average.

Year 1 proposed student rates remain 19.1% lower for infant, toddler, two's families and 15.2% lower for preschool families. Year 2 proposed student rates range from 9.3% lower for infant, toddler, two's families and 6.4% lower for preschool families. Year 3 proposed student rates are at 2023 market rate average for infant, toddler, two's and 5.2% above for preschool families. It is important to note that this proposed rate increase is based on 2023 market rate average analysis and local market rates should be expected to increase in the coming years due to the minimum wage increase. Using a four percent increase for Bases upon a yearly 4% inflation, the projected childcare market rate for 2026 infant, toddler, two care is \$221/week, preschool is \$185/week and summer care is \$140/week.

Implementation Plan: If the proposed childcare rate increases are approved, new fees will be implemented Fall 2023.

Fiscal Implications: This increase is necessary to maintain the current program by:

1. Covering the increased costs of payroll, fringe, goods and services.
2. Adjust pricing closer to market rates.

Supporting documents: ERCCD Fee Increase Presentation
Exhibit A – Market Rate Comparison
Exhibit B – ERCCD Proposed Fee Increase

Exhibit C – ERCCD Financial Excel

Prepared by:

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Facilitator/Presenter:

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Vice President for Academic Engagement and Student Affairs

Chief Diversity Officer



UNIVERSITY *of* WEST FLORIDA

Educational Research Center for Child Development Fee Increase

February 16, 2023

Dr. Gregory Tomso

*Vice President, Division of Academic
Engagement and Student Affairs*

Kaley DeVito

*Associate Director of Educational
Research Center for Child Development*

About ERCCD



- The Educational Research Center for Child Development (ERCCD) is a State Educational Research Center for Child Development and a Cognia Accredited Early Learning School.
- The Center is a University auxiliary and a department within the Division of Academic Engagement & Student Affairs.
- Per BOT Regulation 5.010 UWF student receive priority followed by faculty, staff and alumni.
- The Center offers an opportunity for interested schools or departments of the University to conduct educational research programs and experiential learning opportunities for UWF students.

Program Challenges

- Last increase
 - 2014 – increase for all users ranged between \$2-\$5/week
 - 2019 – increase for non-student users \$5/week
 - Current rates are now significantly below market
- Salary and Wage Increases
 - OPS Student Employees
 - \$11/hour
 - \$15/hour
 - Workforce Employees
 - \$31,320 - \$15.05/hourly
- Operation Deficit for 2021-2022
 - -\$17,300
 - ERCCD has been using reserves and emergency grants to cover the additional operations expenses.

Local Rate Comparison



ERCCD Current	Infants. Toddlers, Twos	Preschool	Summer (School Age)
Student Users	\$125	\$108	\$100
Non-Student Users	\$158	\$139	\$100

January 2023 Market Rates	Infants	Toddlers	2's	3's	4's	Summer (School Age)
Miss Kathy's ELC	N/A	N/A	\$170	\$165	\$140	\$150
Kids Place Learning Center	\$250	\$195	\$185	\$175	\$165	\$120
Kiddie Academy	\$245	\$235	\$215	\$205	\$195	N/A
LaPetite Academy	\$288	\$271	\$242	\$233	\$210	\$110
Hillcrest Baptist Church Spanish Trail Day Care	\$160	\$160	\$155	\$155	\$155	N/A
Olive Ministry Village ELC	\$213	\$185	\$173	\$160	\$131	N/A
Cokesbury	\$215	\$194	\$180	\$168	\$164	N/A
Malena's	\$200	\$180	\$175	\$170	\$170	\$135
Wee Kare Academy	\$200	\$195	\$185	\$165	\$155	N/A
Average	\$224	\$202	\$187	\$177	\$165	\$129
Combined 2023 Avg.	\$204		\$171		\$129	
Projected 2026 Avg.	\$221		\$185		\$140	

ERCCD Weekly Rate Increase Proposal



	Current Rate	Current Market Rate Avg	Year 1 2023-2024	Year 2 2024-2025	Year 3 2025-2026	Projected Market Rate 2026**	Market Rate Avg
Infant/ Toddler/ Two's (Market Average \$204)							
Student	\$125	-38.7%	\$165	\$185	\$205	\$221	-7.2%
Non-Student	\$158	-22.5%	\$200	\$238	\$258	\$221	16.7%
Preschool* (Market Average \$171)							
Student*	\$108	-36.8%	\$145	\$160	\$180	\$185	-2.7%
Non-Student*	\$139	-18.7%	\$175	\$190	\$205	\$185	10.8%
Summer (School Age) (Market Average \$129)							
All Users	\$100	-22.5%	\$110	\$120	\$130	\$140	-7.1%

*Preschool rates do not reflect weekly \$25 discount

** Projections reflect 4% inflation

Tuition Subsidies



- Child Care Access Means Parents in School (CCAMPIS) Grant
 - Covers between 75-95% of the child's weekly fees.
- School Readiness Program
 - Covers up to 100% of the child's weekly fees.
- State of Florida Voluntary Prekindergarten Education Program
 - \$25/week discount
- For the past 8 years student received a 90 % discount on weekly fees.

ERCCD Projected Balance Sheet



	2022-2023	2023-2024	2024-2025	2025-2026
Gross Revenue	\$749,024	\$928,280	\$1,009,088	1,097,528
Payroll*	\$726,525	\$922,320	\$949,990	\$987,837
Expenses	\$56,066	\$58,307	\$60,639	\$63,065
Net Gain	-\$33,567	-\$52,347	-\$1,441	\$55,626

*3% annual payroll increase

- 2023-2024 reflects the minimum wage increase and 3% COLA
- ERCCD will request A&S fees to cover the deficits



UNIVERSITY *of* WEST FLORIDA

Questions and Discussion

Local Rate Comparison



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Average	\$224	\$202	\$187	\$177	\$165	\$129
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ERCCD Weekly Rate Increase Proposal



	Current Rate	Current Market Rate Avg	Year 1 2023-2024	Year 2 2024-2025	Year 3 2025-2026	Projected Market Rate 2026**	Market Rate Avg
Infant/ Toddler/ Two's (Market Average \$204)							
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Summer (School Age) (Market Average \$129)							
All Users	\$100	-22.5%	\$110	\$120	\$130	\$140	-7.1%

*Preschool rates do not reflect weekly \$25 discount

** Projections reflect 4% inflation

	<u>THIS YEAR</u>	<u>LAST YEAR</u>	Variance	Variance %
	<u>FY 22-23</u>	<u>FY 21-22</u>		
Main Index - 130051	thru 11/17/2022	thru 11/17/2021		
Beginning Balance	\$407,585.47	\$412,586.15		
C&G Rev- Other (PVK)	\$15,934.65	\$13,673.98	\$2,260.67	16.53%
Sales & Servs (Childcare Fees)	\$139,303.73	\$100,285.60	\$39,018.13	38.91%
Registration Fees	\$7,800.00	\$4,350.00	\$3,450.00	79.31%
Miscellaneous Receipt (Grants)	\$84,517.09	\$47,988.00	\$36,529.09	76.12%
Total Revenue	\$247,555.47	\$166,297.58	\$81,257.89	48.86%
A&S Budget Allocation- 120020	\$108,637.30	\$49,766.00	\$58,871.30	118.30%
HEERF		\$14,531.00		
<u>Payroll Expenses:</u>				
Gross Salary - Staff	\$129,150.07	\$100,124.69	\$29,025.38	28.99%
Salary Fringe - Staff	\$53,921.46	\$48,946.62	\$4,974.84	10.16%
OPS Staff/ Student Salary	\$70,233.54	\$49,381.65	\$20,851.89	42.23%
Other Expenses	(\$1.51)	\$130.56	(\$132.07)	-101.16%
Ending Balance	\$510,474.68	\$444,597.21	\$65,877.47	14.82%

CITF- Facilities-Maint. 130053	<u>THIS YEAR</u>	<u>LAST YEAR</u>	Variance	Variance %
	FY 22-23 thru 11/14/2022	FY 21-22 thru 11/14/2021		
Beginning Balance	\$52,750.82	\$130,482.29	(\$77,731.47)	-59.57%
CITF (Revenue)	\$68,136.08	\$68,480.33	(\$344.25)	-0.50%
EXPENSES:				
Postage	\$0.57	\$4.85	\$4.28	88.25%
Employment Ads		\$324.72		0.00%
Consulting Services (Backg)	\$675.30	\$565.57	\$109.73	19.40%
Custodial & Janitorial Services			\$0.00	0.00%
Janitorial & Household Supplies		\$860.19	(\$860.19)	-100.00%
Other or Educ Contractual Services			\$0.00	0.00%
State Suncom	\$79.00	\$70.90	\$8.10	11.42%
Dept Phone Equip/ Lines/ Install	\$462.00	\$462.00	\$0.00	0.00%
Central Copy Charges	\$485.79	\$688.07	(\$202.28)	-29.40%
Office Supplies	\$1,038.25	\$1,627.74	(\$589.49)	-36.22%
Computer Software			\$0.00	0.00%
Equipment Expense		\$1,312.58	(\$1,312.58)	-100.00%
General Operating Supplies	\$100.00		\$100.00	100.00%
Agricultural Chemicals & Supplies			\$0.00	0.00%
Educational Supplies	\$5,125.75	\$7,844.91	(\$2,719.16)	-34.66%
Food Supplies			\$0.00	0.00%
Animals- Food & Care			\$0.00	0.00%
Other Insurance	\$764.00	\$764.00	\$0.00	0.00%
Dues & Memberships/ Subscriptions	\$2,476.35	\$1,463.35	\$1,013.00	69.22%
License Fees	\$100.00	\$100.00	\$0.00	0.00%
Emp- Non Travel Training	\$810.00	\$1,884.00	(\$1,074.00)	-57.01%
Utilities- Electric	\$7,159.34	\$5,633.55	\$1,525.79	27.08%
Utilities- Sewage	\$412.29	\$431.18	(\$18.89)	-4.38%
Utilities- Garbage	\$310.40	\$310.40	\$0.00	0.00%
Utilities- Water	\$3.33	\$3.31	\$0.02	0.60%
Repairs & Maintenance		\$7,439.99	(\$7,439.99)	-100.00%
Total Expenses	\$20,002.37	\$31,791.31	(\$11,788.94)	-37.08%
Transfer Out/ In			\$0.00	0.00%
Ending Balance	\$100,884.53	\$167,171.31	(\$66,286.78)	-39.65%

	<u>THIS YEAR</u>	<u>LAST YEAR</u>	Comment: Used for Leave Payouts, Cost of Living, Bonus, Etc.
	<u>FY 22-23</u>	<u>FY 21-22</u>	
Reserve - General - 130052	thru 11/14/2022	thru 11/14/2021	
Beginning Balance	\$28,222.25	\$28,222.25	
Salaries - Staff			
Salaries - Fringes			
Salaries - OPS			
Expenses			
Transfer In			
Transfer Out			
Ending Balance	\$28,222.25	\$28,222.25	

Foundation Account Balance - 04192
<u>General Funds</u>
\$36,337.19
as of 11/14/2022

UWF Board of Trustees Meeting
Finance, Facilities and Operations Committee
February 16, 2023

Issue: FY 2022/23 Operating Budget Summary-Second Quarter (12/31/22)

Proposed action: Informational

Background information:

The FY 2022-23 Operating Budget Summary provides a report at the end of the 2nd quarter, 12/31/2022, with budget-to-actual results for each fund group.

Recommendation: None

Implementation Plan: None

Fiscal Implications:

The University has an actual \$302.6 million revenue budget (from all fund sources), of which \$140.7 million is for Education & General. The University's total actual expense-to-date is \$149.4 million of which \$62.3 million was Education and General expenditures.

Supporting documents:

Power Point of Highlights, 2 pages

FY22-23 2nd Qtr. - BOT Budget to Actual Talking Points, 2 pages

FY 2022-23 Operating Budget Summary, 18 pages

Prepared by:

Ms. Sharon Jordan, Associate Controller of Reporting, (850) 474-3028, sjordan@uwf.edu

Mr. Tony Templeton, Assistant Controller, (850) 474-2023, ttempleton@uwf.edu

Presenter:

Mr. Jeffrey A. Djerlek, Associate Vice President for Finance/University Controller, (850) 474-2759, jdjerlek@uwf.edu

Education & General

- Expenditures were **(\$4.0M) under** 3-yr estimated budget
 - (\$1.1M) Salaries & Benefits
 - (\$2.5M) Expenses
 - (\$0.5M) Risk Management (timing issue)
- Adding **\$3M** of expense encumbrances meets projected target

Carryforward

- **\$9.8M** =7% statutory carryforward cash reserve
- Expenditures were **(\$0.6M) lower** than estimated due to Salaries & Benefits
- Agrees with BOT-approved carryforward spending plan

Auxiliaries

- **\$1.1M** reallocation of Salaries & Benefits funded by Health Fees
- **\$0.6M** Expense **increase** includes:
 - *\$230K for repair projects*
 - *\$140K for College of Business contract for ROTC students*
- Revenues are **up by \$0.9M**
 - *Meal plan sales back to pre-pandemic levels*
- **\$2.0M increase** in Expenditures
 - \$1M Information Technology Services moved from E&G to Auxiliary
 - \$1M for equipment and repairs

FY 23 2nd Qtr - BOT Budget to Actual Talking Points

- **Page 2**
 - Note all ending balances remain positive, even though expenditures exceed revenues in the current year for all of the funds.

- **Page 3**
 - Note that the **7% Statutory Carryforward Cash Reserve of \$9.8M** was subtracted from the beginning Carryforward balance, computing an ending balance of approximately **\$8.4M** in remaining funds or 44% of fund available to spend.

- **Pages 4/5/6 E&G**
 - Page 4
 - State Appropriations increased slightly from last quarter for Nursing Pipeline and Nursing LINE funding. The Pipeline funding is for increasing nursing degrees in our local area, whereas the LINE funding is related to local health organizations and matching funds.
 - Over a million dollars in salary savings, in the Salary & Benefits line, netted with the COLA increases, funded from Central in the Expenses line. That net difference is used for projected OPS and Adjuncts. The Salary & Benefits line includes the net effect of COLA increases that were funded via central transfers from the Expenses line. Salary savings are used for projected OPS and Adjunct increases.
 - Library resources moved funds into the Expense line for a database service purchase.
 - Education Enhancements Trust Funds – Lottery funding has not yet been received this year. Historically, we have received this funding from the state in the last 2 quarters of a fiscal year, with the first receipt typically in March.
 - Pages 5 and 6
 - State appropriations are off due to the timing of disbursements and a shift of funding from E&G to Lottery which isn't disbursed till Q3 & Q4. We anticipate receiving all funds by year's end.
 - Expenditures overall show a **\$4M underspending** compared to the budgeted 3-year average projection. Salaries and benefits are contributing about **\$1M** to the underspending compared to the budget. However, if you look at the prior 3-year actuals you can see we are well within the norm. The Expense line makes up most of the difference in the projected underspending based on average budget projection. When you add the current actual encumbrances of **\$3M** to the current actual expense spending of **\$12.7M** we are right on target with the projection.
 - **Risk management is \$500K** behind the projection only due to timing. The bill has been paid, but not spread among the areas such as E&G.

- **Pages 7/8/9 Carry Forward Funds**
 - Page 7
 - In totality, CF budgeted expenditures have remained constant, however, funds have been realigned to coincide with adjusted needs as per the CF Spending Plan.
 - Summer Salary increases were reallocated from the Expense line to cover the actual summer spending.
 - Pages 8 and 9
 - Overall expenditures were approximately **\$600K** lower than the total estimated budget, with the largest difference in Salaries & Benefits. As we now are guided by CF Spending Plans, the spending

FY 23 2nd Qtr - BOT Budget to Actual Talking Points

trend for the prior 3 years will not result in comparable data as each year's spending plan changes in focus. The actual amount spent to date agrees with the CF Spending Plans

- **Pages 10/11/12 Auxiliary Funds**

- Page 10

- Total budgeted expenditures are less than **\$200K** off from the projection.
- The only major change in the budget is a decrease in Salary and Benefits of **\$1M** related to the reallocation of the Health Fee Funds spending from one index to three. The corresponding increase to three indexes happened in Q1 and this decrease in one index is in Q2.
- The Expense line is up just over half a million, with **\$230K** related to MRRR funds for repair projects being allocated by Facilities, and **\$140K** related to the COB AFJROTC contract spending for the ROTC students.

- Page 11 & 12

- Total actual revenues as of the end of Q2 were over the 3-year estimated average by **\$900K**, with most of the increase concentrated in Other Revenues. The Other Revenues are up due to meal pre-sales as we return to post-pandemic performance.
- Total actual expenditures at the end of Q2 were **\$2M** above the 3-year estimated budgeted average, spread among the budgeted lines. One of those lines is Expense which is almost **\$1M** ahead due to moving ITS operational spending from E&G to Auxiliary, thus utilizing Auxiliary Overhead for the benefit of the entire campus. The other major line is the OCO line which is up **\$1M** related to MRRR funding from Admin Overhead as Facilities ramps up repairs.

- **Page 13/14/15 Athletics Funds**

- Page 13

- No major budget changes.

- Page 14 & 15

- Sales of Goods & Services are up due to ticket sales primarily for football. Fees are down related to increased waivers used in Athletics. Misc. Receipts increased related to Sponsorship and marketing.

- **Page 16/17/18 Student Activity Funds**

- Page 16

- OPS and Expense budget increased by **\$165K** for Child Care Center temporary employment, Recreation Center maintenance, and SGA Special Project Grants.

- Page 17 & 18

- No major differences. The largest change is in the Expense line related to Recreation Center and other student area repairs and maintenance.

University of West Florida
Consolidated BOT Approved Operating Budget Summary
Second Quarter
For the Fiscal Year Ending June 30, 2023

	Education & General	Carry Forward	Auxiliaries	Athletics	Student Activity	Contracts & Grants	Financial Aid	Concessions	Technology	Board Approved Fees (Green Fee)	Total All Funds
Beginning Balance	\$0	\$23,660,483	\$50,150,194	\$282,645	\$2,516,478	\$4,711,479	\$2,589,811	\$442,355	\$3,781,471	\$382,102	\$88,517,019
Revenues & Transfers In:											
1. State Appropriated Funds	\$80,386,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,386,121
2. Enhancement Trust Fund (Lottery)	\$17,781,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,781,190
3. Student Fee Trust Fund (Tuition)	\$42,298,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,298,775
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$0	\$0	\$1,488,440	\$277,000	\$0	\$122,400	\$0	\$0	\$0	\$0	\$1,887,840
7. Fees	\$0	\$0	\$26,109,957	\$4,960,000	\$3,274,695	\$5,768	\$1,797,400	\$0	\$1,340,057	\$176,000	\$37,663,877
8. Miscellaneous Receipts	\$0	\$0	\$3,410,765	\$990,750	\$0	\$1,214,707	\$39,466,000	\$207,035	\$0	\$0	\$45,289,257
9. Other Grants & Donations	\$0	\$0	\$61,579	\$0	\$0	\$6,525,501	\$0	\$0	\$0	\$0	\$6,587,080
10. Rent	\$0	\$0	\$345,744	\$5,550	\$0	\$0	\$0	\$0	\$0	\$0	\$351,294
11. U.S. Grants	\$0	\$0	\$0	\$0	\$0	\$24,863,706	\$41,599,000	\$0	\$0	\$0	\$66,462,706
12. City, County & State Grants	\$0	\$0	\$0	\$0	\$0	\$339,558	\$0	\$0	\$0	\$0	\$339,558
13. Other Revenue	\$0	\$0	\$3,653,948	\$0	\$0	\$173,400	\$99,000	\$0	\$28,700	\$3,800	\$3,958,848
14. Total Additions to Fund Balance	\$140,466,086	\$0	\$35,070,433	\$6,233,300	\$3,274,695	\$33,245,040	\$82,961,400	\$207,035	\$1,368,757	\$179,800	\$303,006,546
15. Total Resources Available	\$140,466,086	\$23,660,483	\$85,220,627	\$6,515,945	\$5,791,173	\$37,956,519	\$85,551,211	\$649,390	\$5,150,228	\$561,902	\$391,523,565
Expenditures & Transfers Out:											
16. Salaries & Benefits	\$90,571,363	\$270,493	\$12,519,743	\$3,015,470	\$1,517,316	\$8,978,181	\$0	\$0	\$0	\$0	\$116,872,566
17. Other Personal Services (OPS)	\$7,959,510	\$57,028	\$3,192,168	\$413,678	\$787,774	\$2,457,530	\$0	\$0	\$0	\$0	\$14,867,688
18. Expenses	\$40,564,283	\$10,743,908	\$17,183,821	\$3,189,630	\$515,823	\$18,757,053	\$82,797,000	\$100,535	\$455,776	\$172,287	\$174,480,116
19. Other Capital Outlay (OCO)	\$235,470	\$818,718	\$154,562	\$0	\$0	\$5,598,399	\$0	\$0	\$309,861	\$27,200	\$7,144,210
20. Library Resources	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
21. Risk Management	\$405,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$405,511
22. Financial Aid	\$719,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$719,949
23. Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25. Transfers	\$0	\$0	\$1,053,650	(\$206,561)	\$279,087	(\$164,637)	(\$1,068,039)	\$106,500	\$0	\$0	\$0
26. Fixed Capital Outlay (FCO)	\$0	\$1,937,710	\$479,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,417,598
27. Total Resources Used	\$140,466,086	\$13,827,857	\$34,583,832	\$6,412,217	\$3,100,000	\$35,626,526	\$81,728,961	\$207,035	\$765,637	\$199,487	\$316,917,638
Net Change	\$0	(\$13,827,857)	\$486,601	(\$178,917)	\$174,695	(\$2,381,486)	\$1,232,439	\$0	\$603,120	(\$19,687)	(\$13,911,092)
Statutory Carryforward Cash Reserve	\$0	(\$9,832,626)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,832,626)
Ending Balance	\$0	\$0	\$50,636,795	\$103,728	\$2,691,173	\$2,329,993	\$3,822,250	\$442,355	\$4,384,591	\$362,415	\$64,773,301

University of West Florida
Consolidated Current Modified Operating Budget Summary
Second Quarter
For the Fiscal Year Ending June 30, 2023

	Education & General	Carry Forward	Auxiliaries	Athletics	Student Activity	Contracts & Grants	Financial Aid	Concessions	Technology	Board Approved Fees (Green Fee)	Total All Funds
Beginning Balance	\$0	\$24,863,612	\$40,615,139	\$331,978	\$2,614,533	\$7,300,376	\$3,034,442	\$449,452	\$3,772,252	\$340,585	\$83,322,369
Revenues & Transfers In:											
1. State Appropriated Funds	\$80,649,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,649,532
2. Enhancement Trust Fund (Lottery)	\$17,781,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,781,190
3. Student Fee Trust Fund (Tuition)	\$42,298,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,298,775
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$0	\$0	\$1,488,440	\$277,000	\$0	\$122,400	\$0	\$0	\$0	\$0	\$1,887,840
7. Fees	\$0	\$0	\$26,109,957	\$4,960,000	\$3,274,695	\$5,768	\$1,073,031	\$0	\$1,340,057	\$176,000	\$36,939,508
8. Miscellaneous Receipts	\$0	\$0	\$3,410,765	\$990,750	\$0	\$1,214,707	\$39,466,206	\$207,035	\$0	\$0	\$45,289,463
9. Other Grants & Donations	\$0	\$0	\$61,579	\$0	\$0	\$6,525,501	\$0	\$0	\$0	\$0	\$6,587,080
10. Rent	\$0	\$0	\$345,744	\$5,550	\$0	\$0	\$0	\$0	\$0	\$0	\$351,294
11. U.S. Grants	\$0	\$0	\$0	\$0	\$0	\$24,863,706	\$41,616,403	\$0	\$0	\$0	\$66,480,109
12. City, County & State Grants	\$0	\$0	\$0	\$0	\$0	\$339,558	\$0	\$0	\$0	\$0	\$339,558
13. Other Revenue	\$0	\$0	\$3,653,948	\$0	\$0	\$173,400	\$100,935	\$0	\$28,700	\$3,800	\$3,960,783
14. Total Additions to Fund Balance	\$140,729,497	\$0	\$35,070,433	\$6,233,300	\$3,274,695	\$33,245,040	\$82,256,575	\$207,035	\$1,368,757	\$179,800	\$302,565,132
15. Total Resources Available	\$140,729,497	\$24,863,612	\$75,685,572	\$6,565,278	\$5,889,228	\$40,545,416	\$85,291,017	\$656,487	\$5,141,009	\$520,385	\$385,887,501
Expenditures & Transfers Out:											
16. Salaries & Benefits	\$95,441,742	\$910,236	\$12,960,937	\$3,015,470	\$1,517,366	\$8,338,297	\$0	\$0	\$0	\$0	\$122,184,048
17. Other Personal Services (OPS)	\$8,075,782	\$599,828	\$3,588,926	\$413,678	\$911,146	\$1,826,850	\$0	\$0	\$0	\$1,640	\$15,417,850
18. Expenses	\$35,836,699	\$10,770,455	\$20,006,602	\$3,209,647	\$1,242,052	\$15,626,207	\$82,823,000	\$174,960	\$852,321	\$236,028	\$170,777,971
19. Other Capital Outlay (OCO)	\$60,476	\$808,291	\$253,062	\$0	\$9,300	\$1,993,653	\$0	\$0	\$1,319,202	\$93,364	\$4,537,348
20. Library Resources	\$125,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,544
21. Risk Management	\$469,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$469,305
22. Financial Aid	\$719,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$719,949
23. Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25. Transfers	\$0	\$0	\$1,053,650	(\$206,561)	\$279,087	(\$10,000)	(\$1,222,676)	\$106,500	\$0	\$0	\$0
26. Fixed Capital Outlay (FCO)	\$0	\$1,937,710	\$341,828	\$2,735	\$0	\$0	\$0	\$0	\$0	\$0	\$2,282,273
27. Total Resources Used	\$140,729,497	\$15,026,520	\$38,205,005	\$6,434,969	\$3,958,951	\$27,775,007	\$81,600,324	\$281,460	\$2,171,523	\$331,032	\$316,514,288
Net Change	(\$0)	(\$15,026,520)	(\$3,134,572)	(\$201,669)	(\$684,256)	\$5,470,033	\$656,251	(\$74,425)	(\$802,766)	(\$151,232)	(\$13,949,156)
Statutory Carryforward Cash Reserve	\$0	(\$9,837,092)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,837,092)
Ending Balance	(\$0)	\$0	\$37,480,567	\$130,309	\$1,930,277	\$12,770,409	\$3,690,693	\$375,027	\$2,969,486	\$189,353	\$59,536,121

University of West Florida
Consolidated Operating Actual Summary
Second Quarter
For the Fiscal Year Ending June 30, 2023

	Education & General	Carry Forward	Auxiliaries	Athletics	Student Activity	Contracts & Grants	Financial Aid	Concessions	Technology	Board Approved Fees (Green Fee)	Total All Funds
Beginning Balance	\$0	\$24,863,612	\$40,615,139	\$331,978	\$2,614,533	\$7,300,376	\$3,034,442	\$449,452	\$3,772,252	\$340,585	\$83,322,369
Revenues & Transfers In:											
1. State Appropriated Funds	\$40,576,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,576,365
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. Student Fee Trust Fund (Tuition)	\$27,936,869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,936,869
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$0	\$0	\$732,044	\$241,636	\$0	\$139,925	\$0	\$0	\$0	\$0	\$1,113,605
7. Fees	\$0	\$0	\$11,672,602	\$2,344,180	\$1,546,957	\$3,775	\$882,779	\$0	\$638,834	\$83,519	\$17,172,646
8. Miscellaneous Receipts	\$0	\$0	\$1,177,192	\$299,464	\$0	\$532,425	\$22,208,012	\$54,394	\$0	\$0	\$24,271,487
9. Other Grants & Donations	\$0	\$0	\$24,195	\$0	\$0	\$3,529,286	\$0	\$0	\$0	\$0	\$3,553,481
10. Rent	\$0	\$0	\$81,153	\$1,507	\$0	\$0	\$0	\$0	\$0	\$0	\$82,660
11. U.S. Grants	\$0	\$0	\$0	\$0	\$0	\$13,344,722	\$19,521,036	\$0	\$0	\$0	\$32,865,758
12. City, County & State Grants	\$0	\$0	\$0	\$0	\$0	\$306,456	\$0	\$0	\$0	\$0	\$306,456
13. Other Revenue	\$0	\$0	\$3,105,254	\$403	\$0	\$43,739	\$24,052	\$0	\$9,742	\$883	\$3,184,073
14. Total Additions to Fund Balance	\$68,513,234	\$0	\$16,792,440	\$2,887,190	\$1,546,957	\$17,900,328	\$42,635,879	\$54,394	\$648,576	\$84,402	\$151,063,400
15. Total Resources Available	\$68,513,234	\$24,863,612	\$57,407,579	\$3,219,168	\$4,161,490	\$25,200,704	\$45,670,321	\$503,846	\$4,420,828	\$424,987	\$234,385,769
Expenditures & Transfers Out:											
16. Salaries & Benefits	\$44,305,413	\$209,063	\$5,790,344	\$1,484,686	\$647,928	\$4,343,833	\$0	\$0	\$0	\$0	\$56,781,267
17. Other Personal Services (OPS)	\$4,430,665	\$157,846	\$1,904,070	\$245,361	\$393,624	\$891,779	\$0	\$0	\$0	\$341	\$8,023,686
18. Expenses	\$12,760,362	\$5,574,928	\$8,777,664	\$1,628,058	\$443,152	\$11,489,695	\$38,827,812	\$69,405	\$146,530	\$67,921	\$79,785,527
19. Other Capital Outlay (OCO)	\$11,339	\$80,466	\$1,028,400	\$0	\$9,300	\$1,159,136	\$0	\$0	\$929,057	\$0	\$3,217,698
20. Library Resources	\$35,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,544
21. Risk Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22. Financial Aid	\$719,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$719,949
23. Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25. Transfers	\$0	\$0	\$506,288	(\$136,971)	\$229,058	(\$50)	(\$598,325)	\$0	\$0	\$0	\$0
26. Fixed Capital Outlay (FCO)	\$0	\$632,826	\$200,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833,607
27. Total Resources Used	\$62,263,272	\$6,655,129	\$18,207,547	\$3,221,134	\$1,723,062	\$17,884,393	\$38,229,487	\$69,405	\$1,075,587	\$68,262	\$149,397,278
Net Change	\$6,249,962	(\$6,655,129)	(\$1,415,107)	(\$333,944)	(\$176,105)	\$15,935	\$4,406,392	(\$15,011)	(\$427,011)	\$16,140	\$1,666,122
Statutory Carryforward Cash Reserve	\$0	(\$9,837,092)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,837,092)
Ending Balance	\$6,249,962	\$8,371,391	\$39,200,032	(\$1,966)	\$2,438,428	\$7,316,311	\$7,440,834	\$434,441	\$3,345,241	\$356,725	\$75,151,399

University of West Florida
Education & General
Second Quarter
For the Fiscal Year Ending June 30, 2023

	BOT Approved FY2022-2023 Budget	Prior Quarter Modified Budget as of 9-30- 2022	Current Modified Budget as of 12-31-2022	Change	Notes & Comments
Beginning Balance	\$0	\$0	\$0	\$0	
Revenues & Transfers In:					
1. State Appropriated Funds	\$80,386,121	\$80,498,040	\$80,649,532	\$151,492	2 BTs: Increasing for Nursing Pipeline & Nursing LINE funding
2. Enhancement Trust Fund (Lottery)	\$17,781,190	\$17,781,190	\$17,781,190	\$0	
3. Student Fee Trust Fund (Tuition)	\$42,298,775	\$42,298,775	\$42,298,775	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	
6. Sales of Goods & Services	\$0	\$0	\$0	\$0	
7. Fees	\$0	\$0	\$0	\$0	
8. Miscellaneous Receipts	\$0	\$0	\$0	\$0	
9. Other Grants & Donations	\$0	\$0	\$0	\$0	
10. Rent	\$0	\$0	\$0	\$0	
11. U.S. Grants	\$0	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	\$0	\$0	
14. Total Additions to Fund Balance	\$140,466,086	\$140,578,005	\$140,729,497	\$151,492	
15. Total Resources Available	\$140,466,086	\$140,578,005	\$140,729,497	\$151,492	
Expenditures & Transfers Out:					
16. Salaries & Benefits	\$90,571,363	\$95,159,000	\$95,441,742	\$282,742	64 BTs \$1.3M in Salary Savings to OPS, and \$1M in COLA from Exps Cntrl
17. Other Personal Services (OPS)	\$7,959,510	\$7,052,370	\$8,075,782	\$1,023,412	52 BTs Salary Savings from Above
18. Expenses	\$40,564,283	\$35,853,660	\$35,836,699	(\$16,961)	138 BTs \$1M from Cntrl to Sal & Ben off set by \$1.1M from Lib Resc to Pay Database Svcs
19. Other Capital Outlay (OCO)	\$235,470	\$39,573	\$60,476	\$20,903	7 BTs \$10K and \$11K in College Equip Purchases
20. Library Resources	\$10,000	\$1,284,148	\$125,544	(\$1,158,604)	1 BT to move to Exp for Library Database Svcs Purchase
21. Risk Management	\$405,511	\$469,305	\$469,305	\$0	
22. Financial Aid	\$719,949	\$719,949	\$719,949	\$0	
23. Debt Service	\$0	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	
25. Transfers	\$0	\$0	\$0	\$0	
26. Fixed Capital Outlay (FCO)	\$0	\$0	\$0	\$0	
27. Total Resources Used	\$140,466,086	\$140,578,005	\$140,729,497	\$151,492	
Net Change	\$0	\$0	(\$0)	\$302,984	
Ending Balance	\$0	\$0	(\$0)	\$302,984	

University of West Florida
Education & General
Second Quarter
For the Fiscal Year Ending June 30, 2023

	BOT Approved FY2022-2023 Budget	Current Modified Budget as of 12-31-2022	3 Yr Historical Avg % of Budget	Y-T-D Estimated Budget Based On a 3 Year Average	Actuals as of 12-31-2022	Over /(Under) Estimated Budget	Encumbrances as of 12-31-2022	Notes & Comments
Beginning Balance	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
Revenues & Transfers In:								
1. State Appropriated Funds	\$80,386,121	\$80,649,532	58.36%	\$47,071,000	\$40,576,365	(\$6,494,635)	\$0	Timing of disbursements and a shift from E&G to Lotto which is paid in Q3 & Q4
2. Enhancement Trust Fund (Lottery)	\$17,781,190	\$17,781,190	0.00%	\$0	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$42,298,775	\$42,298,775	66.04%	\$27,935,543	\$27,936,869	\$1,326	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
6. Sales of Goods & Services	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
7. Fees	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
8. Miscellaneous Receipts	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
9. Other Grants & Donations	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
10. Rent	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
11. U.S. Grants	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
14. Total Additions to Fund Balance	\$140,466,086	\$140,729,497		\$75,006,543	\$68,513,234	(\$6,493,309)	\$0	
15. Total Resources Available	\$140,466,086	\$140,729,497		\$75,006,543	\$68,513,234	(\$6,493,309)	\$0	
Expenditures & Transfers Out:								
16. Salaries & Benefits	\$90,571,363	\$95,441,742	47.57%	\$45,403,444	\$44,305,413	(\$1,098,031)	\$44,111,323	Act Lower than Est Bud 3 Yr Avg due to Salary Savings
17. Other Personal Services (OPS)	\$7,959,510	\$8,075,782	53.78%	\$4,342,776	\$4,430,665	\$87,889	\$2,924,254	
18. Expenses	\$40,564,283	\$35,836,699	42.73%	\$15,311,862	\$12,760,362	(\$2,551,500)	\$2,992,533	Actual plus Encumbrances brings the number well within the projection
19. Other Capital Outlay (OCO)	\$235,470	\$60,476	13.61%	\$8,231	\$11,339	\$3,108	\$59,486	
20. Library Resources	\$10,000	\$125,544	17.88%	\$22,452	\$35,544	\$13,092	\$0	
21. Risk Management	\$405,511	\$469,305	100.00%	\$469,305	\$0	(\$469,305)	\$0	
22. Financial Aid	\$719,949	\$719,949	97.03%	\$698,599	\$719,949	\$21,350	\$0	
23. Debt Service	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
25. Transfers	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
26. Fixed Capital Outlay (FCO)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
27. Total Resources Used	\$140,466,086	\$140,729,497		\$66,256,669	\$62,263,272	(\$3,993,397)	\$50,087,596	
Net Change	\$0	(\$0)		\$8,749,874	\$6,249,962			
Ending Balance	\$0	(\$0)		\$8,749,874	\$6,249,962			

University of West Florida
Education & General
Second Quarter
For the Fiscal Year Ending June 30, 2023

	Actuals as of 12-31-2019	Actuals as of 12-31-2020	Actuals as of 12-31-2021	Actuals as of 12-31-2022
Beginning Balance	\$0	\$0	\$0	\$0
Revenues & Transfers In:				
1. State Appropriated Funds	\$61,653,866	\$35,498,470	\$36,808,636	\$40,576,365
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0
3. Student Fee Trust Fund (Tuition)	\$28,912,892	\$28,094,821	\$28,214,226	\$27,936,869
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$0	\$0	\$0	\$0
7. Fees	\$0	\$0	\$0	\$0
8. Miscellaneous Receipts	\$0	\$0	\$0	\$0
9. Other Grants & Donations	\$0	\$0	\$0	\$0
10. Rent	\$0	\$0	\$0	\$0
11. U.S. Grants	\$0	\$0	\$0	\$0
12. City, County & State Grants	\$0	\$0	\$0	\$0
13. Other Revenue	\$0	\$0	\$0	\$0
14. Total Additions to Fund Balance	\$90,566,758	\$63,593,291	\$65,022,862	\$68,513,234
15. Total Resources Available	\$90,566,758	\$63,593,291	\$65,022,862	\$68,513,234
Expenditures & Transfers Out:				
16. Salaries & Benefits	\$47,440,676	\$44,589,782	\$42,138,118	\$44,305,413
17. Other Personal Services (OPS)	\$4,159,595	\$3,936,721	\$3,895,267	\$4,430,665
18. Expenses	\$13,476,388	\$8,970,186	\$11,928,259	\$12,760,362
19. Other Capital Outlay (OCO)	\$277,699	\$36,372	\$123,366	\$11,339
20. Library Resources	\$634,365	\$0	\$0	\$35,544
21. Risk Management	\$528,616	\$496,671	\$405,511	\$0
22. Financial Aid	\$719,949	\$719,949	\$719,949	\$719,949
23. Debt Service	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0
25. Transfers	\$0	\$0	\$0	\$0
26. Fixed Capital Outlay (FCO)	\$0	\$0	\$0	\$0
27. Total Resources Used	\$67,237,288	\$58,749,681	\$59,210,470	\$62,263,272
Net Change	\$23,329,470	\$4,843,610	\$5,812,392	\$6,249,962
Ending Balance	\$23,329,470	\$4,843,610	\$5,812,392	\$6,249,962

University of West Florida
Carry Forward
Second Quarter
For the Fiscal Year Ending June 30, 2023

	BOT Approved FY2022-2023 Budget	Prior Quarter Modified Budget as of 9-30- 2022	Current Modified Budget as of 12-31-2022	Change	Notes & Comments
Beginning Balance	\$23,660,483	\$24,863,612	\$24,863,612	\$0	
Revenues & Transfers In:					
1. State Appropriated Funds	\$0	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	
6. Sales of Goods & Services	\$0	\$0	\$0	\$0	
7. Fees	\$0	\$0	\$0	\$0	
8. Miscellaneous Receipts	\$0	\$0	\$0	\$0	
9. Other Grants & Donations	\$0	\$0	\$0	\$0	
10. Rent	\$0	\$0	\$0	\$0	
11. U.S. Grants	\$0	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	\$0	\$0	
14. Total Additions to Fund Balance	\$0	\$0	\$0	\$0	
15. Total Resources Available	\$23,660,483	\$24,863,612	\$24,863,612	\$0	
Expenditures & Transfers Out:					
16. Salaries & Benefits	\$270,493	\$230,962	\$910,236	\$679,274	6 BTs \$675 to cover Sum Sal Deficits from Gen Exp
17. Other Personal Services (OPS)	\$57,028	\$277,727	\$599,828	\$322,101	6 BTs \$230k to cover OPS Deficits from Gen Exp
18. Expenses	\$10,743,908	\$11,545,526	\$10,770,455	(\$775,071)	17 BTs \$990K for Sal Sum and OPS Needs
19. Other Capital Outlay (OCO)	\$818,718	\$1,034,595	\$808,291	(\$226,304)	4 BTs \$274K for general expense line for FPAN operations
20. Library Resources	\$0	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	
25. Transfers	\$0	\$0	\$0	\$0	
26. Fixed Capital Outlay (FCO)	\$1,937,710	\$1,937,710	\$1,937,710	\$0	
27. Total Resources Used	\$13,827,857	\$15,026,520	\$15,026,520	\$0	
Net Change	(\$13,827,857)	(\$15,026,520)	(\$15,026,520)	\$0	
Statutory Carryforward Cash Reserve	(\$9,832,626)	(\$9,837,092)	(\$9,837,092)	\$0	
Ending Balance	\$0	\$0	\$0	\$0	

University of West Florida
Carry Forward
Second Quarter
For the Fiscal Year Ending June 30, 2023

	BOT Approved FY2022-2023 Budget	Current Modified Budget as of 12-31-2022	3 Yr Historical Avg % of Budget	Y-T-D Estimated Budget Based On a 3 Year Average	Actuals as of 12-31-2022	Over/(Under) Estimated Budget	Encumbrances as of 12-31-2022	Notes & Comments
Beginning Balance	\$23,660,483	\$24,863,612	100.00%	\$0	\$24,863,612	\$0	\$0	
Revenues & Transfers In:								
1. State Appropriated Funds	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
6. Sales of Goods & Services	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
7. Fees	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
8. Miscellaneous Receipts	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
9. Other Grants & Donations	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
10. Rent	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
11. U.S. Grants	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
14. Total Additions to Fund Balance	\$0	\$0		\$0	\$0	\$0	\$0	
15. Total Resources Available	\$23,660,483	\$24,863,612		\$0	\$24,863,612	\$0	\$0	
Expenditures & Transfers Out:								
16. Salaries & Benefits	\$270,493	\$910,236	75.50%	\$687,268	\$209,063	(\$478,205)	\$191,443	
17. Other Personal Services (OPS)	\$57,028	\$599,828	26.05%	\$156,242	\$157,846	\$1,604	\$166,852	
18. Expenses	\$10,743,908	\$10,770,455	53.14%	\$5,722,988	\$5,574,928	(\$148,060)	\$1,008,827	
19. Other Capital Outlay (OCO)	\$818,718	\$808,291	22.07%	\$178,391	\$80,466	(\$97,925)	\$103,451	
20. Library Resources	\$0	\$0	33.33%	\$0	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
25. Transfers	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
26. Fixed Capital Outlay (FCO)	\$1,937,710	\$1,937,710	28.63%	\$554,696	\$632,826	\$78,130	\$146,183	
27. Total Resources Used	\$13,827,857	\$15,026,520		\$7,299,585	\$6,655,129	(\$644,456)	\$1,616,756	Changes in CF Spending Plans
Net Change	(\$13,827,857)	(\$15,026,520)		(\$7,299,585)	(\$6,655,129)			
Statutory Carryforward Cash Reserve	(\$9,832,626)	(\$9,837,092)		\$0	(\$9,837,092)	\$0	\$0	
Ending Balance	\$0	\$0		(\$7,299,585)	\$8,371,391			

University of West Florida
Carry Forward
Second Quarter
For the Fiscal Year Ending June 30, 2023

	Actuals as of 12-31-2019	Actuals as of 12-31-2020	Actuals as of 12-31-2021	Actuals as of 12-31-2022
Beginning Balance	\$35,468,370	\$29,337,793	\$21,284,232	\$24,863,612
Revenues & Transfers In:				
1. State Appropriated Funds	\$0	\$0	\$0	\$0
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	\$0
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$0	\$0	\$0	\$0
7. Fees	\$0	\$0	\$0	\$0
8. Miscellaneous Receipts	\$0	\$0	\$0	\$0
9. Other Grants & Donations	\$0	\$0	\$0	\$0
10. Rent	\$0	\$0	\$0	\$0
11. U.S. Grants	\$0	\$0	\$0	\$0
12. City, County & State Grants	\$0	\$0	\$0	\$0
13. Other Revenue	\$0	\$0	\$0	\$0
14. Total Additions to Fund Balance	\$0	\$0	\$0	\$0
15. Total Resources Available	\$35,468,370	\$29,337,793	\$21,284,232	\$24,863,612
Expenditures & Transfers Out:				
16. Salaries & Benefits	\$1,041,452	\$4,057,357	\$247,075	\$209,063
17. Other Personal Services (OPS)	\$611,781	\$229,943	\$17,239	\$157,846
18. Expenses	\$5,114,941	\$8,965,803	\$4,793,428	\$5,574,928
19. Other Capital Outlay (OCO)	\$410,980	\$399,121	\$162,245	\$80,466
20. Library Resources	\$0	\$8,545	\$0	\$0
21. Risk Management	\$0	\$0	\$0	\$0
22. Financial Aid	\$0	\$0	\$0	\$0
23. Debt Service	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0
25. Transfers	\$0	\$0	\$0	\$0
26. Fixed Capital Outlay (FCO)	\$695,448	\$442,262	\$0	\$632,826
27. Total Resources Used	\$7,874,602	\$14,103,031	\$5,219,987	\$6,655,129
Net Change	(\$7,874,602)	(\$14,103,031)	(\$5,219,987)	(\$6,655,129)
Statutory Carryforward Cash Reserve	\$0	\$0	(\$8,996,954)	(\$9,837,092)
Ending Balance	\$27,593,768	\$15,234,762	\$7,067,291	\$8,371,391

University of West Florida
Auxiliaries
Second Quarter
For the Fiscal Year Ending June 30, 2023

	BOT Approved FY2022-2023 Budget	Prior Quarter Modified Budget as of 9-30- 2022	Current Modified Budget as of 12-31-2022	Change	Notes & Comments
Beginning Balance	\$50,150,194	\$49,981,019	\$40,615,139	(\$9,365,880)	
Revenues & Transfers In:					
1. State Appropriated Funds	\$0	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	
6. Sales of Goods & Services	\$1,488,440	\$1,488,440	\$1,488,440	\$0	
7. Fees	\$26,109,957	\$26,109,957	\$26,109,957	\$0	
8. Miscellaneous Receipts	\$3,410,765	\$3,410,765	\$3,410,765	\$0	
9. Other Grants & Donations	\$61,579	\$61,579	\$61,579	\$0	
10. Rent	\$345,744	\$345,744	\$345,744	\$0	
11. U.S. Grants	\$0	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	\$0	\$0	
13. Other Revenue	\$3,653,948	\$3,653,948	\$3,653,948	\$0	
14. Total Additions to Fund Balance	\$35,070,433	\$35,070,433	\$35,070,433	\$0	
15. Total Resources Available	\$85,220,627	\$85,051,452	\$75,685,572	(\$9,365,880)	
Expenditures & Transfers Out:					
16. Salaries & Benefits	\$12,519,743	\$14,055,133	\$12,960,937	(\$1,094,196)	31 BTs: (\$1.1M) Reallocate Health Fees for salary & fringe; offsets 1st Qtr BTs
17. Other Personal Services (OPS)	\$3,192,168	\$3,342,897	\$3,588,926	\$246,029	20 BTs: \$105K Rec OPS costs, \$99K CEPS Adjunct costs
18. Expenses	\$17,183,821	\$19,429,234	\$20,006,602	\$577,368	71 BTs: \$230K MRRR projects, \$140K for Concur & COB AFJROTC Contract Spending
19. Other Capital Outlay (OCO)	\$154,562	\$154,562	\$253,062	\$98,500	1 BT: \$98.5K 2 Cargo Van for Facilities
20. Library Resources	\$0	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	
25. Transfers	\$1,053,650	\$1,053,650	\$1,053,650	\$0	
26. Fixed Capital Outlay (FCO)	\$479,888	\$338,367	\$341,828	\$3,461	
27. Total Resources Used	\$34,583,832	\$38,373,843	\$38,205,005	(\$168,838)	
Net Change	\$486,601	(\$3,303,410)	(\$3,134,572)	(\$9,534,718)	
Ending Balance	\$50,636,795	\$46,677,609	\$37,480,567	(\$18,900,598)	

University of West Florida
Auxiliaries
Second Quarter
For the Fiscal Year Ending June 30, 2023

	BOT Approved FY2022-2023 Budget	Current Modified Budget as of 12-31-2022	3 Yr Historical Avg % of Budget	Y-T-D Estimated Budget Based On a 3 Year Average	Actuals as of 12-31-2022	Over /(Under) Estimated Budget	Encumbrances as of 12-31-2022	Notes & Comments
Beginning Balance	\$50,150,194	\$40,615,139	111.24%	\$40,615,139	\$40,615,139	\$0	\$0	
Revenues & Transfers In:								
1. State Appropriated Funds	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
6. Sales of Goods & Services	\$1,488,440	\$1,488,440	40.34%	\$600,490	\$732,044	\$131,554	\$0	
7. Fees	\$26,109,957	\$26,109,957	43.84%	\$11,445,457	\$11,672,602	\$227,145	\$0	
8. Miscellaneous Receipts	\$3,410,765	\$3,410,765	46.95%	\$1,601,338	\$1,177,192	(\$424,146)	\$0	
9. Other Grants & Donations	\$61,579	\$61,579	31.33%	\$19,295	\$24,195	\$4,900	\$0	
10. Rent	\$345,744	\$345,744	31.87%	\$110,195	\$81,153	(\$29,042)	\$0	
11. U.S. Grants	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
13. Other Revenue	\$3,653,948	\$3,653,948	58.11%	\$2,123,184	\$3,105,254	\$982,070	\$0	Post Pandemic Meal Plans Pre Sales
14. Total Additions to Fund Balance	\$35,070,433	\$35,070,433		\$15,899,959	\$16,792,440	\$892,481	\$0	
15. Total Resources Available	\$85,220,627	\$75,685,572		\$56,515,098	\$57,407,579	\$892,481	\$0	
Expenditures & Transfers Out:								
16. Salaries & Benefits	\$12,519,743	\$12,960,937	49.79%	\$6,452,844	\$5,790,344	(\$662,500)	\$4,450,100	Within the Actual Prior 3 Year Range
17. Other Personal Services (OPS)	\$3,192,168	\$3,588,926	52.01%	\$1,866,696	\$1,904,070	\$37,374	\$939,451	
18. Expenses	\$17,183,821	\$20,006,602	38.90%	\$7,783,329	\$8,777,664	\$994,335	\$1,129,085	ITS Funding From E&G to Aux and Corresponding Operational Spending
19. Other Capital Outlay (OCO)	\$154,562	\$253,062	14.47%	\$36,627	\$1,028,400	\$991,773	\$15,273	Facilities Spending MRRR on Various Campus Projects
20. Library Resources	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
25. Transfers	\$1,053,650	\$1,053,650	-2.01%	(\$21,142)	\$506,288	\$527,430	\$0	Within the Actual Prior 3 Year Range
26. Fixed Capital Outlay (FCO)	\$479,888	\$341,828	15.24%	\$52,082	\$200,781	\$148,699	\$0	
27. Total Resources Used	\$34,583,832	\$38,205,005		\$16,170,436	\$18,207,547	\$2,037,111	\$6,533,909	
Net Change	\$486,601	(\$3,134,572)		(\$270,477)	(\$1,415,107)			
Ending Balance	\$50,636,795	\$37,480,567		\$40,344,662	\$39,200,032			

**University of West Florida
Auxiliaries
Second Quarter
For the Fiscal Year Ending June 30, 2023**

	Actuals as of 12-31-2019	Actuals as of 12-31-2020	Actuals as of 12-31-2021	Actuals as of 12-31-2022
Beginning Balance	\$34,895,053	\$35,440,127	\$40,615,139	\$40,615,139
Revenues & Transfers In:				
1. State Appropriated Funds	\$0	\$0	\$0	\$0
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	\$0
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$848,041	\$465,027	\$732,044	\$732,044
7. Fees	\$8,851,612	\$9,881,128	\$11,672,602	\$11,672,602
8. Miscellaneous Receipts	\$1,955,937	\$1,037,953	\$1,177,192	\$1,177,192
9. Other Grants & Donations	\$0	\$30,411	\$24,195	\$24,195
10. Rent	\$212,631	\$87,636	\$81,153	\$81,153
11. U.S. Grants	\$0	\$0	\$0	\$0
12. City, County & State Grants	\$0	\$0	\$0	\$0
13. Other Revenue	\$2,594,156	\$1,832,469	\$3,105,254	\$3,105,254
14. Total Additions to Fund Balance	\$14,462,377	\$13,334,624	\$16,792,440	\$16,792,440
15. Total Resources Available	\$49,357,430	\$48,774,751	\$57,407,579	\$57,407,579
Expenditures & Transfers Out:				
16. Salaries & Benefits	\$4,309,278	\$4,854,296	\$5,414,009	\$5,790,344
17. Other Personal Services (OPS)	\$1,606,676	\$1,457,150	\$2,032,238	\$1,904,070
18. Expenses	\$7,456,729	\$7,843,513	\$4,701,591	\$8,777,664
19. Other Capital Outlay (OCO)	\$149,794	\$62,077	\$44,820	\$1,028,400
20. Library Resources	\$0	\$0	\$0	\$0
21. Risk Management	\$0	\$0	\$0	\$0
22. Financial Aid	\$0	\$0	\$0	\$0
23. Debt Service	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0
25. Transfers	\$747,080	\$454,788	(\$1,921,433)	\$506,288
26. Fixed Capital Outlay (FCO)	\$1,033,119	\$47,725	\$0	\$200,781
27. Total Resources Used	\$15,302,676	\$14,719,549	\$10,271,225	\$18,207,547
Net Change	(\$840,299)	(\$1,384,925)	\$6,521,215	(\$1,415,107)
Ending Balance	\$34,054,754	\$34,055,202	\$47,136,354	\$39,200,032

University of West Florida
Athletics
Second Quarter
For the Fiscal Year Ending June 30, 2023

	BOT Approved FY2022-2023 Budget	Prior Quarter Modified Budget as of 9-30-2022	Current Modified Budget as of 12-31-2022	Change	Notes & Comments
Beginning Balance	\$282,645	\$331,978	\$331,978	\$0	
Revenues & Transfers In:					
1. State Appropriated Funds	\$0	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	
6. Sales of Goods & Services	\$277,000	\$277,000	\$277,000	\$0	
7. Fees	\$4,960,000	\$4,960,000	\$4,960,000	\$0	
8. Miscellaneous Receipts	\$990,750	\$990,750	\$990,750	\$0	
9. Other Grants & Donations	\$0	\$0	\$0	\$0	
10. Rent	\$5,550	\$5,550	\$5,550	\$0	
11. U.S. Grants	\$0	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	\$0	\$0	
14. Total Additions to Fund Balance	\$6,233,300	\$6,233,300	\$6,233,300	\$0	
15. Total Resources Available	\$6,515,945	\$6,565,278	\$6,565,278	\$0	
Expenditures & Transfers Out:					
16. Salaries & Benefits	\$3,015,470	\$3,015,470	\$3,015,470	\$0	
17. Other Personal Services (OPS)	\$413,678	\$413,678	\$413,678	\$0	
18. Expenses	\$3,189,630	\$3,204,647	\$3,209,647	\$5,000	1 BT \$5k Women's Golf anticipated purchases
19. Other Capital Outlay (OCO)	\$0	\$0	\$0	\$0	
20. Library Resources	\$0	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	
25. Transfers	(\$206,561)	(\$206,561)	(\$206,561)	\$0	
26. Fixed Capital Outlay (FCO)	\$0	\$2,735	\$2,735	\$0	
27. Total Resources Used	\$6,412,217	\$6,429,969	\$6,434,969	\$5,000	
Net Change	(\$178,917)	(\$196,669)	(\$201,669)	\$5,000	
Ending Balance	\$103,728	\$135,309	\$130,309	\$5,000	

University of West Florida
Athletics
Second Quarter
For the Fiscal Year Ending June 30, 2023

	BOT Approved FY2022-2023 Budget	Current Modified Budget as of 12-31-2022	3 Yr Historical Avg % of Budget	Y-T-D Estimated Budget Based On a 3 Year Average	Actuals as of 12-31-2022	Over /(Under) Estimated Budget	Encumbrances as of 12-31-2022	Notes & Comments
Beginning Balance	\$282,645	\$331,978	100.00%	\$331,978	\$331,978	\$0	\$0	
Revenues & Transfers In:								
1. State Appropriated Funds	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
6. Sales of Goods & Services	\$277,000	\$277,000	40.67%	\$112,664	\$241,636	\$128,972	\$0	Sales Revenue Up from Football Ticket Sales
7. Fees	\$4,960,000	\$4,960,000	50.00%	\$2,480,112	\$2,344,180	(\$135,932)	\$0	Decreased Fees and Increased waivers
8. Miscellaneous Receipts	\$990,750	\$990,750	23.15%	\$229,366	\$299,464	\$70,098	\$0	Revenue up from Football Sponsorships & Athletic Mktg
9. Other Grants & Donations	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
10. Rent	\$5,550	\$5,550	40.15%	\$2,228	\$1,507	(\$721)	\$0	
11. U.S. Grants	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	0.00%	\$0	\$403	\$403	\$0	
14. Total Additions to Fund Balance	\$6,233,300	\$6,233,300		\$2,824,370	\$2,887,190	\$62,820	\$0	
15. Total Resources Available	\$6,515,945	\$6,565,278		\$3,156,348	\$3,219,168	\$62,820	\$0	
Expenditures & Transfers Out:								
16. Salaries & Benefits	\$3,015,470	\$3,015,470	46.46%	\$1,400,861	\$1,484,686	\$83,825	\$1,409,994	
17. Other Personal Services (OPS)	\$413,678	\$413,678	47.32%	\$195,759	\$245,361	\$49,602	\$388,294	
18. Expenses	\$3,189,630	\$3,209,647	51.23%	\$1,644,308	\$1,628,058	(\$16,250)	\$224,615	
19. Other Capital Outlay (OCO)	\$0	\$0	36.72%	\$0	\$0	\$0	\$0	
20. Library Resources	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
25. Transfers	(\$206,561)	(\$206,561)	6.90%	(\$14,259)	(\$136,971)	(\$122,712)	\$0	Act Net Transfer-In Greater Due to Lost Rev from CRRSAA 20-21 Instit Aid
26. Fixed Capital Outlay (FCO)	\$0	\$2,735	0.00%	\$0	\$0	\$0	\$2,735	
27. Total Resources Used	\$6,412,217	\$6,434,969		\$3,226,669	\$3,221,134	(\$5,535)	\$2,025,638	
Net Change	(\$178,917)	(\$201,669)		(\$402,299)	(\$333,944)			
Ending Balance	\$103,728	\$130,309		(\$70,321)	(\$1,966)			

**University of West Florida
Athletics
Second Quarter
For the Fiscal Year Ending June 30, 2023**

	Actuals as of 12-31-2019	Actuals as of 12-31-2020	Actuals as of 12-31-2021	Actuals as of 12-31-2022
Beginning Balance	\$358,021	\$508,283	\$831,417	\$331,978
Revenues & Transfers In:				
1. State Appropriated Funds	\$0	\$0	\$0	\$0
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	\$0
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$36,006	\$2,426	\$299,559	\$241,636
7. Fees	\$2,471,256	\$2,433,111	\$2,435,055	\$2,344,180
8. Miscellaneous Receipts	\$306,216	\$35,524	\$287,493	\$299,464
9. Other Grants & Donations	\$0	\$0	\$0	\$0
10. Rent	\$0	\$369	\$6,316	\$1,507
11. U.S. Grants	\$0	\$0	\$0	\$0
12. City, County & State Grants	\$0	\$0	\$0	\$0
13. Other Revenue	\$169	\$330	\$258	\$403
14. Total Additions to Fund Balance	\$2,813,647	\$2,471,760	\$3,028,681	\$2,887,190
15. Total Resources Available	\$3,171,668	\$2,980,043	\$3,860,098	\$3,219,168
Expenditures & Transfers Out:				
16. Salaries & Benefits	\$1,347,915	\$1,325,155	\$1,352,541	\$1,484,686
17. Other Personal Services (OPS)	\$201,358	\$130,218	\$194,007	\$245,361
18. Expenses	\$2,316,433	\$932,369	\$1,810,242	\$1,628,058
19. Other Capital Outlay (OCO)	\$0	\$69,753	\$23,899	\$0
20. Library Resources	\$0	\$0	\$0	\$0
21. Risk Management	\$0	\$0	\$0	\$0
22. Financial Aid	\$0	\$0	\$0	\$0
23. Debt Service	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0
25. Transfers	(\$349,106)	(\$71,817)	(\$243,984)	(\$136,971)
26. Fixed Capital Outlay (FCO)	\$0	\$0	\$0	\$0
27. Total Resources Used	\$3,516,600	\$2,385,678	\$3,136,705	\$3,221,134
Net Change	(\$702,953)	\$86,082	(\$108,024)	(\$333,944)
Ending Balance	(\$344,932)	\$594,365	\$723,393	(\$1,966)

University of West Florida
Student Activities
Second Quarter
For the Fiscal Year Ending June 30, 2023

	BOT Approved FY2022-2023 Budget	Prior Quarter Modified Budget as of 9-30-2022	Current Modified Budget as of 12-31-2022	Change	Notes & Comments
Beginning Balance	\$2,516,478	\$2,614,534	\$2,614,533	(\$1)	
Revenues & Transfers In:					
1. State Appropriated Funds	\$0	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	
6. Sales of Goods & Services	\$0	\$0	\$0	\$0	
7. Fees	\$3,274,695	\$3,274,695	\$3,274,695	\$0	
8. Miscellaneous Receipts	\$0	\$0	\$0	\$0	
9. Other Grants & Donations	\$0	\$0	\$0	\$0	
10. Rent	\$0	\$0	\$0	\$0	
11. U.S. Grants	\$0	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	\$0	\$0	
14. Total Additions to Fund Balance	\$3,274,695	\$3,274,695	\$3,274,695	\$0	
15. Total Resources Available	\$5,791,173	\$5,889,229	\$5,889,228	(\$1)	
Expenditures & Transfers Out:					
16. Salaries & Benefits	\$1,517,316	\$1,517,366	\$1,517,366	\$0	
17. Other Personal Services (OPS)	\$787,774	\$842,829	\$911,146	\$68,317	7 BTs \$41K Increase OPS Child Care Cntr
18. Expenses	\$515,823	\$1,145,279	\$1,242,052	\$96,773	6 BTs \$40K Increase Recreation -Mtn; \$27K SGA Special Projects
19. Other Capital Outlay (OCO)	\$0	\$9,300	\$9,300	\$0	
20. Library Resources	\$0	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	
25. Transfers	\$279,087	\$279,087	\$279,087	\$0	
26. Fixed Capital Outlay (FCO)	\$0	\$0	\$0	\$0	
27. Total Resources Used	\$3,100,000	\$3,793,861	\$3,958,951	\$165,090	
Net Change	\$174,695	(\$519,166)	(\$684,256)	\$165,089	
Ending Balance	\$2,691,173	\$2,095,368	\$1,930,277	\$165,088	

University of West Florida
Student Activities
Second Quarter
For the Fiscal Year Ending June 30, 2023

	BOT Approved FY2022-2023 Budget	Current Modified Budget as of 12-31-2022	3 Yr Historical Avg % of Budget	Y-T-D Estimated Budget Based On a 3 Year Average	Actuals as of 12-31-2022	Over /(Under) Estimated Budget	Encumbrances as of 12-31-2022	Notes & Comments
Beginning Balance	\$2,516,478	\$2,614,533	100.00%	\$2,614,533	\$2,614,533	\$0	\$0	
Revenues & Transfers In:								
1. State Appropriated Funds	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
6. Sales of Goods & Services	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
7. Fees	\$3,274,695	\$3,274,695	48.77%	\$1,597,203	\$1,546,957	(\$50,246)	\$0	
8. Miscellaneous Receipts	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
9. Other Grants & Donations	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
10. Rent	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
11. U.S. Grants	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
14. Total Additions to Fund Balance	\$3,274,695	\$3,274,695		\$1,597,203	\$1,546,957	(\$50,246)	\$0	
15. Total Resources Available	\$5,791,173	\$5,889,228		\$4,211,736	\$4,161,490	(\$50,246)	\$0	
Expenditures & Transfers Out:								
16. Salaries & Benefits	\$1,517,316	\$1,517,366	42.94%	\$651,491	\$647,928	(\$3,563)	\$682,296	
17. Other Personal Services (OPS)	\$787,774	\$911,146	41.88%	\$381,623	\$393,624	\$12,001	\$432,066	
18. Expenses	\$515,823	\$1,242,052	28.32%	\$351,754	\$443,152	\$91,398	\$36,239	YTD Est Budget Greater Due to \$70K CY Proj Repairs & Maint
19. Other Capital Outlay (OCO)	\$0	\$9,300	69.18%	\$6,433	\$9,300	\$2,867	\$0	
20. Library Resources	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
25. Transfers	\$279,087	\$279,087	74.74%	\$208,592	\$229,058	\$20,466	\$0	
26. Fixed Capital Outlay (FCO)	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
27. Total Resources Used	\$3,100,000	\$3,958,951		\$1,599,893	\$1,723,062	\$123,169	\$1,150,601	
Net Change	\$174,695	(\$684,256)		(\$2,690)	(\$176,105)			
Ending Balance	\$2,691,173	\$1,930,277		\$2,611,843	\$2,438,428			

**University of West Florida
Student Activities
Second Quarter
For the Fiscal Year Ending June 30, 2023**

	Actuals as of 12-31-2019	Actuals as of 12-31-2020	Actuals as of 12-31-2021	Actuals as of 12-31-2022
Beginning Balance	\$1,596,747	\$1,852,466	\$2,215,421	\$2,614,533
Revenues & Transfers In:				
1. State Appropriated Funds	\$0	\$0	\$0	\$0
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	\$0
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$0	\$0	\$0	\$0
7. Fees	\$1,621,803	\$1,583,373	\$1,571,963	\$1,546,957
8. Miscellaneous Receipts	\$0	\$0	\$0	\$0
9. Other Grants & Donations	\$0	\$0	\$0	\$0
10. Rent	\$0	\$0	\$0	\$0
11. U.S. Grants	\$0	\$0	\$0	\$0
12. City, County & State Grants	\$0	\$0	\$0	\$0
13. Other Revenue	\$0	\$0	\$0	\$0
14. Total Additions to Fund Balance	\$1,621,803	\$1,583,373	\$1,571,963	\$1,546,957
15. Total Resources Available	\$3,218,550	\$3,435,839	\$3,787,384	\$4,161,490
Expenditures & Transfers Out:				
16. Salaries & Benefits	\$624,221	\$723,999	\$643,528	\$647,928
17. Other Personal Services (OPS)	\$349,405	\$282,618	\$173,462	\$393,624
18. Expenses	\$523,509	\$126,786	\$310,948	\$443,152
19. Other Capital Outlay (OCO)	\$0	\$10,000	\$10,000	\$9,300
20. Library Resources	\$0	\$0	\$0	\$0
21. Risk Management	\$0	\$0	\$0	\$0
22. Financial Aid	\$0	\$0	\$0	\$0
23. Debt Service	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0
25. Transfers	\$292,762	\$348,641	\$240,373	\$229,058
26. Fixed Capital Outlay (FCO)	\$0	\$0	\$0	\$0
27. Total Resources Used	\$1,789,897	\$1,492,044	\$1,378,311	\$1,723,062
Net Change	(\$168,094)	\$91,329	\$193,652	(\$176,105)
Ending Balance	\$1,428,653	\$1,943,795	\$2,409,073	\$2,438,428