

**DIRECTIONS FOR COMPLETING OEF FORM 442 - REQUEST FOR CASH DISBURSEMENT (Page 1)**

AGENCY 110 EMERALD COAST UNIV  
 TYPE P PROJECT INFORMATION  
 FUND 00 CONSTITUTIONAL

FLORIDA DEPARTMENT OF EDUCATION  
 OEF ACCOUNTING INFORMATION SYSTEM  
 PROJECT DISBURSEMENT REQUEST REPORT AS OF MM/DD/YY  
 TO BE RETURNED BY MM/DD/YY

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
APPR FISC YEAR	DIV	PROJ CODE	PROJECT NAME	CURRENT APPROPRIATION	AUTHORIZED ENCUMBRANCES	DISBURSEMENT AT PRESENT	TOTAL ENCUMBRANCE TO DATE	INTEREST EARNED THRU PRIOR MONTH	EXPENDITURE THRU PRIOR MONTH	ESTIMATED EXPENDITURES CURR/NEXT MONTH
9697	10	B669	PHASE I COMPLETION (CE)	970,034.00	970,034.00	970,034.00				
9697	71	B784	WSFP-TV/FORT MYERS (E)	1,834,000.00	1,834,000.00	1,834,000.00				
9798	10	B801	PH 1 COMP&CAMP SUPRT FAC (PSE)	6,979,607.00	6,979,607.00	6,979,607.00				
9899	10	B908	CLASSRM/OFFICE COMPLETE (CE)	7,699,850.00	7,699,850.00	7,699,850.00				
9899	10	B909	ACADEMIC BLDG-4 FINE ARTS/LAB	800,000.00	800,000.00	600,000.00				
9899	10	B910	LOOP RD COMP&ADD PARKING (PC)	2,577,136.00	2,577,136.00	1,100,000.00				
9900	10	C141	MULTI-PURPOSE BLDG (P)	980,000.00	-	-				
9900	10	C142	TEACHING GYMNASIUM (P)	900,000.00	-	-				
9900	10	C143	ACAD BLDG 4-FINE ARTS (C,)	6,300,000.00	-	-				
9900	10	C144	LIBRARY REMODELING (P,C,E)	1,000,000.00	50,000.00	50,000.00				
0001	10	A636	LIBRARY ADDITION	500,000.00	-	-				
0001	10	A956	MULTI-PURPOSE BLDG	8,000,000.00	-	-				
0001	10	A957	TEACHING GYMNASIUM	8,304,812.00	-	-				
0001	10	A958	CLSRM/OFFICE/LABS ACADEMIC 5	650,000.00	-	-				
0001	10	B909	ACADEMIC BLDG-4 FINE ARTS/LAB	500,000.00	-	-				
<b>FUND 00 TOTAL</b>				<b>47,995,439.00</b>	<b>20,910,627.00</b>	<b>19,233,491.00</b>				
<b>AGENCY 110 TOTAL</b>				<b>47,995,439.00</b>	<b>20,910,627.00</b>	<b>19,233,491.00</b>				

The form above represents an OEF Form 442 that would be received by a university at the beginning of the fiscal year. Each row represents a specific project appropriation made by the Legislature. Column (1) indicates the fiscal year each appropriation made. Column (2) indicates the division code of 10 which represents the State University System. Column (3) shows the individual project code. Each project code is unique and will follow the project throughout its life. Column (4) is the name of the project. Column (5) is the amount of the specific appropriation for each project made by the Legislature. Columns (1-5) can not be altered by the user.

Columns (6-7) will change during the life of the project. Column (6) represents the encumbrance authorization that has been requested by the University and approved by the DOE. Column (6) will never be greater than Column (5). Encumbrance Authorizations are requested using OEF Form 352. An Encumbrance Authorization must be requested and approved before a request for cash is made. An encumbrance authorization is required by statute before entering into a contract at the University level. Column (7) represents the amount of money that has been disbursed as of the date of the report. Column (7) will never be greater than Columns (6) or (5).

All projects for fiscal years 96-97, 97-98, and 98-99 have been encumbered and fully or partly disbursed. A project is bypassed and will be removed from the report when the University has reported that all funds, included all interest earned, has been spent. Until that time, the project will remain on the monthly report as ongoing and not fully disbursed.

**DIRECTIONS FOR COMPLETING OEF FORM 442 - REQUEST FOR CASH DISBURSEMENT (Page 2)**

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
APPR FISC YEAR	PROJ DIV	CODE	PROJECT NAME	CURRENT APPROPRIATION	AUTHORIZED ENCUMBRANCES	DISBURSEMENT AT PRESENT	TOTAL ENCUMBRANCE TO DATE	INTEREST EARNED THRU PRIOR MONTH	EXPENDITURE THRU PRIOR MONTH	ESTIMATED EXPENDITURES CURR/NEXT MONTH
9697	10	B669	PHASE I COMPLETION (CE)	970,034.00	970,034.00	970,034.00	970,034.00	12,252.00	879,000.00	103,286.00
9697	71	B784	WSFP-TV/FORT MYERS (E)	1,834,000.00	1,834,000.00	1,834,000.00	1,834,000.00	8,263.00	1,812,265.00	29,998.00
9798	10	B801	PH 1 COMP&CAMP SUPRT FAC (PSE)	6,979,607.00	6,979,607.00	6,979,607.00	6,979,607.00	5,126.00	6,975,239.00	9,494.00
9899	10	B908	CLASSRM/OFFICE COMPLETE (CE)	7,699,850.00	7,699,850.00	7,699,850.00	7,699,850.00	1,256.00	7,698,850.00	2,256.00
9899	10	B909	ACADEMIC BLDG-4 FINE ARTS/LAB	800,000.00	800,000.00	600,000.00	800,000.00	56.00	599,625.00	200,431.00
9899	10	B910	LOOP RD COMP&ADD PARKING (PC)	2,577,136.00	2,577,136.00	1,100,000.00	1,700,000.00	125.00	1,100,125.00	500,000.00
9900	10	C141	MULTI-PURPOSE BLDG (P)	980,000.00	-	-	-	-	-	-
9900	10	C142	TEACHING GYMNASIUM (P)	900,000.00	-	-	-	-	-	-
9900	10	C143	ACAD BLDG 4-FINE ARTS (C,)	6,300,000.00	-	-	-	-	-	-
9900	10	C144	LIBRARY REMODELING (P, C,E)	1,000,000.00	50,000.00	50,000.00	50,000.00	-	50,000.00	-
0001	10	A636	LIBRARY ADDITION	500,000.00	-	-	-	-	-	-
0001	10	A956	MULTI-PURPOSE BLDG	8,000,000.00	-	-	-	-	-	-
0001	10	A957	TEACHING GYMNASIUM	8,304,812.00	-	-	-	-	-	-
0001	10	A958	CLSRM/OFFICE/LABS ACADEMIC 5	650,000.00	-	-	-	-	-	-
0001	10	B909	ACADEMIC BLDG-4 FINE ARTS/LAB	500,000.00	-	-	-	-	-	-
<b>FUND 00 TOTAL</b>				<b>47,995,439.00</b>	<b>20,910,627.00</b>	<b>19,233,491.00</b>	<b>20,043,491.00</b>	<b>27,078.00</b>	<b>19,115,104.00</b>	<b>845,465.00</b>
<b>AGENCY 110 TOTAL</b>				<b>47,995,439.00</b>	<b>20,910,627.00</b>	<b>19,233,491.00</b>	<b>20,043,491.00</b>	<b>27,078.00</b>	<b>19,115,104.00</b>	<b>845,465.00</b>

Page 2 represents the input of information from the University into the PECO record System. The University should use this form for not only requesting a cash disbursement, but also to inform the Office of Facilities Budgeting on its progress in spending the funds disbursed to them prior to the date of this report. There is a simple formula to remember when completing your 442.

**Column (11) + Column (10) - Column (9) - Column (7) = Cash Draw or \$700,000**

Column 8 insures that your agency has local encumbrances that are equal to or greater than the amount of your draw plus the disbursement to date (column 7). Please also remember these formulas: Column (6) can never be greater than Column (5) and Column (7) can never be greater than Column (6)

**In simple terms, you must account for all cash disbursed to your agency monthly and you cannot request more than what is encumbered in Columns 6 or 8.**

Cash disbursements can be submitted 30 days in advance. For example, requests made in January will be honored in February. The above agency is requesting that \$700,000 be sent to their University in the upcoming disbursement. The sum of \$200,000 will be spent on Project B909 and \$500,000 on Project B910. Just as important are the projects that are not eligible for additional cash, but are not yet fully disbursed. Project B669 has earned \$12,252 interest on monies previously deposited at the local level. \$879,000 has been spent of the total \$970,034 disbursed to date. The University indicates it intends to spend the remaining \$103,286 in the next 30 days. The same scenario is true for Projects B784, B801, and B908. Projects B909 and B910 are indicating that additional cash is needed to continue the construction. Project C144 is unique in that the University is reporting that no interest was earned on the previous disbursement of funds and that the entire amount of \$50,000 was spent immediately after being received at the University level. The University is also not asking for additional funds for this project at this time. In summary, this University will receive \$700,000 at the next disbursement date.

**DIRECTIONS FOR COMPLETING OEF FORM 442 - REQUEST FOR CASH DISBURSEMENT (Page 3)**

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
APPR	FISC	PROJ	PROJECT NAME	CURRENT APPROPRIATION	AUTHORIZED ENCUMBRANCES	DISBURSEMENT AT PRESENT	TOTAL ENCUMBRANCE TO DATE	INTEREST EARNED THRU PRIOR MONTH	EXPENDITURE THRU PRIOR MONTH	ESTIMATED EXPENDITURES CURR/NEXT MONTH
9697	10	B669	PHASE I COMPLETION (CE)	970,034.00	970,034.00	970,034.00	970,034.00	12,345.00	982,379.00	-
9697	71	B784	WSFP-TV/FORT MYERS (E)	1,834,000.00	1,834,000.00	1,834,000.00	1,834,000.00	8,335.00	1,842,335.00	-
9798	10	B801	PH 1 COMP&CAMP SUPRT FAC (PSE)	6,979,607.00	6,979,607.00	6,979,607.00	6,979,607.00	6,006.00	6,985,613.00	-
9899	10	B908	CLASSRM/OFFICE COMPLETE (CE)	7,699,850.00	7,699,850.00	7,699,850.00	7,699,850.00	1,510.00	7,701,360.00	-
9899	10	B909	ACADEMIC BLDG-4 FINE ARTS/LAB	800,000.00	800,000.00	800,000.00	800,000.00	92.00	800,092.00	-
9899	10	B910	LOOP RD COMP&ADD PARKING (PC)	2,577,136.00	2,577,136.00	1,600,000.00	2,100,000.00	225.00	1,600,225.00	500,000.00
9900	10	C141	MULTI-PURPOSE BLDG (P)	980,000.00	98,000.00	-	98,000.00	-	-	98,000.00
9900	10	C142	TEACHING GYMNASIUM (P)	900,000.00	90,000.00	-	90,000.00	-	-	90,000.00
9900	10	C143	ACAD BLDG 4-FINE ARTS (C,)	6,300,000.00	630,000.00	-	630,000.00	-	-	630,000.00
9900	10	C144	LIBRARY REMODELING (P,C,E)	1,000,000.00	1,000,000.00	50,000.00	300,000.00	-	50,000.00	250,000.00
0001	10	A636	LIBRARY ADDITION	500,000.00	50,000.00	-	50,000.00	-	-	50,000.00
0001	10	A956	MULTI-PURPOSE BLDG	8,000,000.00	800,000.00	-	900,000.00	-	-	800,000.00
0001	10	A957	TEACHING GYMNASIUM	8,304,812.00	830,000.00	-	830,000.00	-	-	830,000.00
0001	10	A958	CLSRM/OFFICE/LABS ACADEMIC 5	650,000.00	65,000.00	-	65,000.00	-	-	65,000.00
0001	10	B909	ACADEMIC BLDG-4 FINE ARTS/LAB	500,000.00	50,000.00	-	50,000.00	-	-	50,000.00
<b>FUND 00 TOTAL</b>				<b>47,995,439.00</b>	<b>24,473,627.00</b>	<b>19,933,491.00</b>	<b>23,396,491.00</b>	<b>28,513.00</b>	<b>19,962,004.00</b>	<b>3,363,000.00</b>
<b>AGENCY 110 TOTAL</b>				<b>47,995,439.00</b>	<b>24,473,627.00</b>	<b>19,933,491.00</b>	<b>23,396,491.00</b>	<b>28,513.00</b>	<b>19,962,004.00</b>	<b>3,363,000.00</b>

The above report shows the results of receiving \$700,000 as requested the previous month. The updated 442 for your University will always be mailed to your office near the beginning of the calendar month. During the previous month you should have also completed and mailed all needed encumbrance authorizations. Each new 442 mailed to you at beginning of the month will also reflect all encumbrance authorizations submitted and approved the previous month. The new encumbrance amounts for each project are highlighted in red. The 442 should now be accessed on line and completed prior to the date provided by the DOE.

The **Red Text** indicates the approved Encumbrance Authorizations. The **Blue Text** indicates the data entries that could be done by the University. It is important to notice that projects B669, B784, B801, B908, and B909 are reported as being fully expended. As a result, they will not appear on next months 442. The University is requesting that \$3,363,000 be sent to them at the next disbursement date.

**DIRECTIONS FOR COMPLETING OEF FORM 442 - REQUEST FOR CASH DISBURSEMENT (Page 4)**

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
APPR FISC YEAR	PROJ DIV	CODE	PROJECT NAME	CURRENT APPROPRIATION	AUTHORIZED ENCUMBRANCES	DISBURSEMENT AT PRESENT	TOTAL ENCUMBRANCE TO DATE	INTEREST EARNED THRU PRIOR MONTH	EXPENDITURE THRU PRIOR MONTH	ESTIMATED EXPENDITURES CURR/NEXT MONTH
9899	10	B910	LOOP RD COMP&ADD PARKING (PC)	2,577,136.00	2,577,136.00	2,100,000.00	2,100,000.00	356.00	2,095,000.00	5,356.00
9900	10	C141	MULTI-PURPOSE BLDG (P)	980,000.00	98,000.00	98,000.00	98,000.00	12.00	96,500.00	1,512.00
9900	10	C142	TEACHING GYMNASIUM (P)	900,000.00	90,000.00	90,000.00	90,000.00	4,500.00	31,500.00	63,000.00
9900	10	C143	ACAD BLDG 4-FINE ARTS (C,)	6,300,000.00	630,000.00	630,000.00	630,000.00	1,252.00	30,000.00	601,252.00
9900	10	C144	LIBRARY REMODELING (P,C,E)	1,000,000.00	1,000,000.00	300,000.00	300,000.00	812.00	289,500.00	11,312.00
0001	10	A636	LIBRARY ADDITION	500,000.00	50,000.00	50,000.00	50,000.00	146.00	38,450.00	11,696.00
0001	10	A956	MULTI-PURPOSE BLDG	8,000,000.00	800,000.00	800,000.00	800,000.00	4,800.00	-	804,800.00
0001	10	A957	TEACHING GYMNASIUM	8,304,812.00	830,000.00	830,000.00	830,000.00	656.00	828,152.00	2,504.00
0001	10	A958	CLSRM/OFFICE/LABS ACADEMIC 5	650,000.00	65,000.00	65,000.00	65,000.00	-	65,000.00	-
0001	10	B909	ACADEMIC BLDG-4 FINE ARTS/LAB	500,000.00	50,000.00	50,000.00	50,000.00	132.00	49,825.00	307.00
<b>FUND 00 TOTAL</b>				<b>29,711,948.00</b>	<b>6,190,136.00</b>	<b>5,013,000.00</b>	<b>5,013,000.00</b>	<b>12,666.00</b>	<b>3,523,927.00</b>	<b>1,501,739.00</b>
<b>AGENCY 110 TOTAL</b>				<b>29,711,948.00</b>	<b>6,190,136.00</b>	<b>5,013,000.00</b>	<b>5,013,000.00</b>	<b>12,666.00</b>	<b>3,523,927.00</b>	<b>1,501,739.00</b>

The [Blue Text](#) represents the data entry made by the University. The University is not requesting a cash disbursement be made to them the following month. They are accounting for the money sent them at the last disbursement date. Project B910 received an additional \$500,000 last month, for a total of \$2,100,000. The University is reporting that they have spent \$2,095,000 of the total amount disbursed and to date have earned \$356 of interest on funds on deposit. This same methodology is true of Project C141. However, there appears to be problems with Projects C142, C143, and A956. This University has done a poor job of estimating the amount of money needed to pay their invoices for the past month. The large balances in Column (11) are unacceptable. Section 235.42(3), Florida Statutes, requires that a board, including the Board of Regents, request only disbursements anticipated from encumbrance authorizations for the following month, and that the department disburse these funds in a timely manner. Revenue to fund the appropriations made by the Legislature are derived from the Gross Receipts Tax and placed in the Public Education Capital Outlay and Trust Fund. It is the responsibility of the department to administer this fund in a manner that requires the State of Florida to incur a minimum amount of long term debt. When an agency draws down cash unnecessarily, it prevents the State of Florida from earning interest from investments. Audit criticisms would be forthcoming as a result of the above action.

The Office of Facilities Budgeting disburses cash to all agencies on a regular monthly basis except in the month of July . Each year in the month of May, the office allows each agency to request cash to cover its encumbrances for the three months of June and July. Each year, in the month of July, the Office of Facilities Budgeting also sends each agency a new (OEF442) that reflects their new appropriations for the new fiscal year. At that time, they can submit Encumbrance Authorization Requests (OEF 352) to the office for approval with the anticipation of making a cash disbursement request in July. Therefore, the first disbursement of the new fiscal year occurs in August.