



**ARKANSAS DEPARTMENT OF HIGHER EDUCATION  
ADHE 17-1 SUPPLEMENTAL  
DETAIL OF SERIES 17-1, LINE 3: STATE APPROPRIATIONS**

(SEE INSTRUCTIONS)

**FICE CODE** 022209  
**INSTITUTION** Cossatot Community College of the University of Arkansas  
**FISCAL YEAR** 2014

**COMPLETED BY:** Charlotte Johnson  
**DATE COMPLETED:** 9-3-2014  
**TELEPHONE NO.** 870-584-4471

Report all amounts to the nearest Dollar.

STATE APPROPRIATIONS		UNRESTRICTED		RESTRICTED	Loan Fund (D)	Endowment Funds (E)	PLANT FUNDS			Total (I)
		Educational	Auxiliary	Educational			Unexpended (F)	Renewal & Replacement (G)	Retirement of Indebtedness (H)	
		Current Funds (A)	Current Funds (B)	Current Funds (C)						
Revenue Stabilization Act Funds	1	3,395,802								\$3,395,802
Educ. Excellence Trust Fund	2									\$0
Workforce 2000	3	1,350,337								\$1,350,337
Merit Adjustment Fund	4									\$0
Merit Adjustment Fund Remittance (Negative #)	5									\$0
General Improvement Fund Operating	6						4,040,834			\$4,040,834
General Allotment Reserve Fund	7									\$0
<Other>	8									\$0
<Other>	9									\$0
<Other>	10									\$0
<Other>	11									\$0
<b>TOTAL STATE FUNDING</b>	12	\$4,746,139	\$0	\$0	\$0	\$0	\$4,040,834	\$0	\$0	\$8,786,973

Total should match Line 3 of Series 17-1.

Merit Remittance should be shown as a negative number.

Show any other sources by typing over <Other> with appropriate description of source of funds.

**ARKANSAS DEPARTMENT OF HIGHER EDUCATION**

**ADHE 17-2**

**SUMMARY OF EXPENDITURES FOR  
ALL FUND GROUPS**

(SEE INSTRUCTIONS)

**FICE CODE** 022209  
**INSTITUTION** Cossatot Community College of the University of Arkansas  
**FISCAL YEAR** 2014

**COMPLETED BY:** Charlotte Johnson  
**DATE COMPLETED:** 9-3-2014  
**TELEPHONE NO.** 870-584-4471

Report all amounts to the nearest Dollar.

		UNRESTRICTED		RESTRICTED	Loan Fund (D)	Endowment Funds (E)	PLANT FUNDS			Total (I)
		Educational Current Funds (A)	Auxiliary Current Funds (B)	Educational Current Funds (C)			Unexpended (F)	Renewal & Replacement (G)	Retirement of Indebtedness (H)	
Instruction	1	3,084,309		665,077						\$3,749,386
Research	2									\$0
Public Service	3	859		318,969						\$319,828
Academic Support	4	1,012,585		226,618						\$1,239,203
Student Services	5	812,493								\$812,493
Institutional Support	6	1,121,752		4,090		11				\$1,125,853
Operation & Main. Of Plant	7	1,070,815					433,686			\$1,504,501
Scholarships & Fellowships	8	84,204		3,664,605						\$3,748,809
Staff Benefits	9	1,730,408		232,490						\$1,962,898
Hospitals & Clinics	10									\$0
Auxiliary Enterprises	11		75,497							\$75,497
Debt Service	12	193,008							4,020,445	\$4,213,453
Loan Fund Administration	13									\$0
Loan Cancel. & Write-Offs	14									\$0
Exp. For Plant Facilities	15						2,771,178			\$2,771,178
Other Deductions	16									\$0
<b>Total Expenses &amp; Deductions</b>	<b>17</b>	<b>\$9,110,433</b>	<b>\$75,497</b>	<b>\$5,111,849</b>	<b>\$0</b>	<b>\$11</b>	<b>\$3,204,864</b>	<b>\$0</b>	<b>\$4,020,445</b>	<b>\$21,523,099</b>
Transfers *	Auxiliary	18	44,515	(53,075)	8,560					\$0
	Mandatory	19	183,760				(183,760)			\$0
	Non Mandatory	20	257,080		798					\$257,878
<b>TOTAL EXP., DEDUC. &amp; TRAN.</b>	<b>21</b>	<b>\$9,595,788</b>	<b>\$22,422</b>	<b>\$5,121,207</b>	<b>\$0</b>	<b>\$11</b>	<b>\$3,021,104</b>	<b>\$0</b>	<b>\$4,020,445</b>	<b>\$21,780,977</b>
<b>TOTAL INCOME</b>	<b>22</b>	<b>\$9,294,986</b>	<b>\$22,422</b>	<b>\$5,144,402</b>	<b>\$0</b>	<b>\$699</b>	<b>\$4,040,965</b>	<b>\$0</b>	<b>\$4,020,445</b>	<b>\$22,523,919</b>
<b>NET INC./(DEC.) FOR YEAR</b>	<b>23</b>	<b>(\$300,802)</b>	<b>\$0</b>	<b>\$23,195</b>	<b>\$0</b>	<b>\$688</b>	<b>\$1,019,861</b>	<b>\$0</b>	<b>\$0</b>	<b>\$742,942</b>

\* Transfers out should be entered as positive numbers; transfers in should be entered as negative numbers.

Column I on lines 18, 19 and 20 should equal 0.

**ARKANSAS DEPARTMENT OF HIGHER EDUCATION**  
**ADHE 17-2 SUPPLEMENTAL**  
**DETAILED PORTION OF SERIES 17-2, LINE 19: MANDATORY TRANSFERS FOR MAINTENANCE**

(SEE INSTRUCTIONS)

**FICE CODE:** 022209  
**INSTITUTION:** Cossatot Community College of the University of Arkansas  
**FISCAL YEAR:** 2014

**COMPLETED BY:** Charlotte Johnson  
**DATE COMPLETED:** 9-3-2014  
**TELEPHONE NO.:** 870-584-4471

Report all amounts to the nearest Dollar.

Constructed/Purchased Facility		Date of Completion	Date of Occupancy	Square Footage	Amount per Square Foot	Amount of Transfer for Maintenance
Nashville Main Building	1	Mar-08	Jul-08	21550	2.5	\$53,875
Nashville Technical Trades	2	Mar-08	Jul-08	16834	2.5	\$42,085
Nashville Education A	3	Mar-08	Jul-08	2510	2.5	\$6,275
Nashville Education B	4	Mar-08	Jul-08	2510	2.5	\$6,275
Murfreesboro Building	5	Nov-10	Nov-10	22000	2.5	\$55,000
Nashville Maintenance Building	6	Feb-13	Feb-13	8100	2.5	\$20,250
	7					\$0
	8					\$0
	9					\$0
	10					\$0
	11					\$0
	12					\$0
	13					\$0
	14					\$0
	15					\$0
<b>TOTAL MANDATORY TRANSFERS FOR MAINTENANCE</b>	16					<b>\$183,760</b>

\*Buildings approved from October 2008 prior to October 2010 will report funds transferred based upon their plan identified in their bond or loan feasibility request

Note - The group of Nashville Buildings were built in 2005 and financed under a capital lease. Just last year, bonds were approved to exercise a pre-payment option on the lease.

So I have included these buildings for the new bonds.

**ARKANSAS DEPARTMENT OF HIGHER EDUCATION**  
**ADHE 17-3**  
**AUXILIARY ENTERPRISE**  
**CASH INCOME AND EXPENDITURES**

(SEE INSTRUCTIONS)

**FICE CODE:** 022209 **COMPLETED BY:** Charlotte Johnson  
**INSTITUTION:** Cossatot Community College of the University of Arkansas **DATE COMPLETED:** 9-3-2014  
**FISCAL YEAR:** 2014 **TELEPHONE NO.** 870-584-4471

Report all amounts to the nearest Dollar.

Activity		Income (A)	Operating Expense (B)	Debt Service (C)	Net Income (D)
Intercollegiate Athletics *	1	22,422	75,497		(53,075)
Residence Hall	2				-
Married Student Housing	3				-
Faculty Housing	4				-
Food Service	5				-
College Union	6				-
Bookstore	7				-
Student Organizations And Publications	8				-
Student Health Services	9				-
Other (Specify On Attached Sheet)	10				-
<b>Sub-Total</b>	11	\$22,422	\$75,497	\$0	(53,075)
Transfers In	Auxiliary (Athletic and Activity)	12			53,075
	Other	13			0
Transfers Out	14				0
<b>GRAND TOTALS</b>	15	\$22,422	\$75,497	\$0	\$0

\* Include athletic fees.

Notes on Series 17-3

Cossatot Community College of the University of Arkansas

**ARKANSAS DEPARTMENT OF HIGHER EDUCATION**

**ADHE 17-4**

**BALANCE SHEET SUMMARY AND  
CHANGES IN FUND BALANCE**

(SEE INSTRUCTIONS)

**FICE CODE:** 022209  
**INSTITUTION:** Cossatot Community College of the University of Arkansas  
**FISCAL YEAR:** 2014

**COMPLETED BY:** Charlotte Johnson  
**DATE COMPLETED:** 9-3-2014  
**TELEPHONE NO.** 870-584-4471

Report all amounts to the nearest Dollar.

Categories			UNRESTRICTED		RESTRICTED	Loan Fund (D)	Endowment Funds (E)	PLANT FUNDS				Agency Funds (J)	
			Educational Current Funds (A)	Auxiliary Current Funds (B)	Educational Current Funds (C)			Unexpended (F)	Renewal & Replace (G)	Retirement of Indebtedness (H)	Investment In Plant (I)		
<b>Balance Sheet Summary</b>	Assets	Interfund Borrowing (Due From)	1										
		All Other Assets	2	2,673,984		196,087		77,489	2,574,180			15,369,729	35,943
		<b>Total Assets</b>	<b>3</b>	<b>\$2,673,984</b>	<b>\$0</b>	<b>\$196,087</b>	<b>\$0</b>	<b>\$77,489</b>	<b>\$2,574,180</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,369,729</b>	<b>\$35,943</b>
	Liab.	Interfund Borrowing (Due To)	4										
		All Other Liabilities	5	800,432		8,362			196,538			5,329,140	35,943
		<b>Total Liabilities</b>	<b>6</b>	<b>\$800,432</b>	<b>\$0</b>	<b>\$8,362</b>	<b>\$0</b>	<b>\$0</b>	<b>\$196,538</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,329,140</b>	<b>\$35,943</b>
	<b>Fund Balances</b>		<b>7</b>	<b>\$1,873,552</b>	<b>\$0</b>	<b>\$187,725</b>	<b>\$0</b>	<b>\$77,489</b>	<b>\$2,377,642</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,040,589</b>	
<b>Changes in Fund Balance</b>	Revenue And Other Additions		8	9,294,986	22,422	5,144,402		699	4,040,965		4,020,445	2,803,229	
	Expenditures And Other Deductions		9	9,110,433	75,497	5,111,849		11	3,204,864		4,020,445	861,241	
	Total Transfer Out Of (Into) *		10	485,355	(53,075)	9,358			(183,760)			(257,878)	
	Net Increase (Decrease) For Year		11	(\$300,802)	\$0	\$23,195	\$0	\$688	\$1,019,861	\$0	\$0	\$2,199,866	
	Fund Balance-Beginning Of Year		12	2,174,354		164,530		76,801	1,357,781			7,840,723	
	Fund Balance-End Of Year		13	\$1,873,552	\$0	\$187,725	\$0	\$77,489	\$2,377,642	\$0	\$0	\$10,040,589	

\* The total transfer out of amount (Line 10) should be entered as a positive number. A total transfer into amount (line 10) should be entered as a negative number. Transfers must be shown in both the fund transferred from and transferred to. Line 7 and 13 must match.

**ARKANSAS DEPARTMENT OF HIGHER EDUCATION  
ADHE 17-5  
SUMMARY OF PHYSICAL PLANT DEBT OUTSTANDING,  
ISSUED AND RETIRED**

(SEE INSTRUCTIONS)

**FICE CODE:** 022209  
**INSTITUTION:** Cossatot Community College of the University of Arkansas  
**FISCAL YEAR:** 2014

**COMPLETED BY:** Charlotte Johnson  
**DATE COMPLETED:** 9-3-2014  
**TELEPHONE NO.:** 870-584-4471

Report All Amounts To The Nearest Dollar

Categories of Indebtedness	1	Education And General (A)	Auxiliary  (B)	Hospitals And Clinics (C)	All Others (D)*	Total (E)
<b>Total Outstanding Loan Principal</b>						
<b>Beginning Of Year</b>	1	9,455,631				\$9,455,631
<b>Total Loans Negotiated During</b>						
<b>The Fiscal Year</b>	2					\$0
<b>Total Debt Principal Retired</b>						
<b>During The Fiscal Year</b>	3	4,020,445				\$4,020,445
<b>Total Outstanding Principal</b>						
<b>At End Of Fiscal Year</b>	4	\$5,435,186	\$0	\$0	\$0	\$5,435,186
<b>Interest &amp; Agent Fees Paid On</b>						
<b>Debt During Fiscal Year</b>	5	193,008				\$193,008
<b>Total Debt Service Payments</b>						
<b>During Fiscal Year</b>	6	\$4,213,453	\$0	\$0	\$0	\$4,213,453

Line 6 should match debt service payments shown on 17-2.

\* Specify

Notes on Series 17-5

Cossatot Community College of the University of Arkansas

**ARKANSAS DEPARTMENT OF HIGHER EDUCATION**  
**ADHE 17-7A UNRESTRICTED CURRENT EDUCATIONAL AND GENERAL FUNDS**  
**ACTUAL/BUDGETED EXPENDITURES AND INCOME**

**FICE CODE** 022209  
**INSTITUTION** Cossatot Community College of the University of Arkansas  
**FISCAL YEAR** 2014

(SEE INSTRUCTIONS)

**COMPLETED BY:** Charlotte Johnson  
**DATE COMPLETED:** 9-3-2014  
**TELEPHONE NO.** 870-584-4471

Report All Amounts To The Nearest Dollar.

**ACTUAL OR BUDGETED:** Actual

Expenditure Category		Salaries			Non-Capital Maint. & Operating (D)	Capital Outlay (E)	Sub-Total (F)	Benefits (G)	Total (H)
		Classified (A)	Unclassified (B)	Extra Help (C)					
Teaching Salaries	1		1,953,547			\$1,953,547		\$1,953,547	
Dept. Oper. Expense	2	29,879	427,995	29,125	576,809	1,063,808	775,951	1,839,759	
Off-Campus Credit	3					0		0	
Non-Credit Instruction	4		66,954			66,954	23,434	90,388	
Research	5					0		0	
Public Service	6		859			859	1,522	2,381	
Libraries	7	27,432	5,455	20,913	25,755	1,471	81,026	15,420	
Museums & Galleries	8					0		0	
Organized Activities	9					0		0	
Other Academic Support	10	132,032	321,786	58,644	412,663	6,434	931,559	181,566	
Student Services	11	209,147	353,170	36,187	213,989		812,493	234,444	
Institutional Support	12	321,671	496,808	44,122	259,151		1,121,752	323,564	
Utilities	13				322,674		322,674	322,674	
Other Plant Maintenance	14	303,700	58,992	31,235	337,761	16,453	748,141	174,507	
Scholarships & Fellowships	15				84,204		84,204	84,204	
Hospital & Clinics	16						0	0	
Other - Debt interest	17				193,008		193,008	193,008	
Transfers - Auxiliary	18							44,515	
Transfers - Mandatory	19							183,760	
Transfers -Non Mandatory	20							257,080	
<b>TOTAL</b>	<b>21</b>	<b>\$1,023,861</b>	<b>\$3,685,566</b>	<b>\$220,226</b>	<b>\$2,426,014</b>	<b>\$24,358</b>	<b>\$7,380,025</b>	<b>\$1,730,408</b>	<b>\$9,595,788</b>
Tuition and Fees	22								\$3,265,170
Other Income	23								\$1,283,677
Prior Year Balance	24								
General Revenue Appropriated	25								\$4,746,139
<b>Total Unrestricted E&amp;G Revenue</b>	<b>26</b>								<b>\$9,294,986</b>

Form Revised 8/1/97

**ARKANSAS DEPARTMENT OF HIGHER EDUCATION**  
**ADHE 17-7B RESTRICTED CURRENT EDUCATIONAL AND GENERAL FUNDS**  
**ACTUAL/BUDGETED EXPENDITURES**

**FICE CODE** 022209 (SEE INSTRUCTIONS) **COMPLETED BY:** Charlotte Johnson  
**INSTITUTION** Cossatot Community College of the University of Arkansas **DATE COMPLETED:** 9-3-2014  
**FISCAL YEAR** 2014 **TELEPHONE NO.** 870-584-4471

Report All Amounts To The Nearest Dollar.

**ACTUAL OR BUDGETED:**

Expenditure Category		Salaries			Non-Capital Maint. & Operating (D)	Capital Outlay (E)	Sub-Total (F)	Benefits (G)	Total (H)
		Classified (A)	Unclassified (B)	Extra Help (C)					
Teaching Salaries	1		212,656			212,656		\$212,656	
Dept. Oper. Expense	2	62,014	218,093		172,314	452,421	168,878	621,299	
Off-Campus Credit	3					0		0	
Non-Credit Instruction	4					0		0	
Research	5					0		0	
Public Service	6		46,571	5,588	266,810	318,969	15,015	333,984	
Libraries	7					0		0	
Museums & Galleries	8					0		0	
Organized Activities	9					0		0	
Other Academic Support	10		136,543		82,381	226,618	48,272	274,890	
Student Services	11					0		0	
Institutional Support	12			3,507	583	4,090	325	4,415	
Utilities	13					0		0	
Other Plant Maintenance	14					0		0	
Scholarships & Fellowships	15				3,664,605	3,664,605		3,664,605	
Hospital & Clinics	16					0		0	
Other	17					0		0	
Transfers - Auxiliary	18							8,560	
Transfers - Mandatory	19								
Transfers -Non Mandatory	20							798	
<b>TOTAL</b>	<b>21</b>	<b>\$62,014</b>	<b>\$613,863</b>	<b>\$9,095</b>	<b>\$4,186,693</b>	<b>\$7,694</b>	<b>\$4,879,359</b>	<b>\$232,490</b>	<b>\$5,121,207</b>

Form Revised 8/1/97

**ARKANSAS DEPARTMENT OF HIGHER EDUCATION**  
**ADHE 17-8**  
**EQUIPMENT INVENTORY, PURCHASES AND OUTRIGHT PURCHASE OF**  
**OTHER CAPITAL ASSETS FROM CURRENT FUNDS BY SOURCE**

(SEE INSTRUCTIONS)

<b>FICE CODE:</b>	<u>022209</u>	<b>COMPLETED BY:</b>	<u>Charlotte Johnson</u>
<b>INSTITUTION:</b>	<u>Cossatot Community College of the University of Arkansas</u>	<b>DATE COMPLETED:</b>	<u>9-3-2014</u>
<b>FISCAL YEAR:</b>	<u>2014</u>	<b>TELEPHONE NO.:</b>	<u>870-584-4471</u>

Report All Amounts To The Nearest Dollar.

Source Of Funds		Equipment Inventory At End Of Fiscal Year  (A)	Purchase Of Equipment During Fiscal Year		Outright Purchase Of Other Capital Assets  (D)
			Unrestricted (B)	Restricted (C)	
<b>Educational and General</b>	1	1,632,873	20,217	7,694	2,775,320
<b>Auxiliary Enterprises</b>	2				
<b>Hospital &amp; Clinics</b>	3				
<b>Totals</b>	4	\$1,632,873	\$20,217	\$7,694	\$2,775,320

Notes on Series 17-8

Cossatot Community College of the University of Arkansas