

**ARKANSAS DEPARTMENT OF HIGHER EDUCATION**

**ADHE 17-1  
SUMMARY OF INCOME FOR  
ALL FUND GROUPS**

(SEE INSTRUCTIONS)

FICE CODE \_\_\_\_\_  
 INSTITUTION UNIVERSITY OF ARKANSAS - FUND  
 FISCAL YEAR 2014

COMPLETED BY: Eric Robinson  
 DATE COMPLETED: 9-15-14  
 TELEPHONE NO. (479) 575-6280

Report all amounts to the nearest Dollar.

| INCOME<br>(and other additions)         |                        | UNRESTRICTED                           |                                      | RESTRICTED                             | Loan<br>Fund<br>(D) | Endowment<br>Funds<br>(E) | PLANT FUNDS       |                                 |                                      | Total<br>(I) |
|---|------------------------|--|--------------------------------------|--|---------------------|---------------------------|-------------------|---------------------------------|--------------------------------------|--------------|
|   |                        | Educational<br>Current<br>Funds<br>(A) | Auxiliary<br>Current<br>Funds<br>(B) | Educational<br>Current<br>Funds<br>(C) |                     |                           | Unexpended<br>(F) | Renewal &<br>Replacement<br>(G) | Retirement of<br>Indebtedness<br>(H) |              |
| Tuition & Fees *                        | 1                      | 221,553,974                            | 9,475,197                            |  |                     |                           |                   |                                 |                                      | 231,029,171  |
| Government                              | Federal                | 2                                      | 10,091,611                           | 3,373,358                              |                     |                           |                   |                                 |                                      | 13,464,969   |
| Appropriations                          | State                  | 3                                      | 206,258,212                          | 3,566,981                              |                     |                           | 6,125,000         |                                 |                                      | 215,950,193  |
|   | Local                  | 4                                      | 3,028,154                            |  |                     |                           |                   |                                 |                                      | 3,028,154    |
| Grants &                                | Federal                | 5                                      |                                      | 52,785,398                             |                     |                           | 2,106,669         |                                 |                                      | 54,892,067   |
| Contracts                               | State                  | 6                                      | 2,880,241                            | 47,575,627                             |                     |                           | 60,000            |                                 |                                      | 50,515,868   |
|   | Local                  | 7                                      |                                      |  |                     |                           |                   |                                 |                                      | 0            |
| Private Gifts, Grants and Contracts     | 8                      | 5,840,793                              |                                      | 35,333,753                             | 218,090             | 9,733,439                 | 3,652,110         | 22,825                          | 3,165,167                            | 57,966,177   |
| Endowment Income                        | 9                      | 852,136                                |                                      | 1,962,597                              |                     |                           |                   |                                 |                                      | 2,814,733    |
| Sales &                                 | Educational Activities | 10                                     | 23,372,763                           | 2,006,482                              |                     |                           |                   |                                 |                                      | 25,379,245   |
| Services                                | Auxiliary Enterprises  | 11                                     |                                      | 138,537,869                            | 7,615,601           |                           |                   |                                 |                                      | 146,153,470  |
|   | Hospitals              | 12                                     |                                      |  |                     |                           |                   |                                 |                                      | 0            |
| Other                                   | Invest & Gains         | 13                                     | 4,656,131                            | 2,734                                  | 299,200             | (2,500,421)               | 58,262            | 28,932                          | 127                                  | 2,544,965    |
| Sources                                 | Other **               | 14                                     | 10,803,016                           | 2,178,706                              |                     |                           | 21,423            | 65,247                          |                                      | 13,068,392   |
|   | Other **(Foundation)   | 15                                     |                                      | 52,907,793                             |                     |                           |                   |                                 |                                      | 52,907,793   |
| <b>TOTAL INCOME &amp; OTHER SOURCES</b> | 16                     | 489,337,031                            | 148,013,066                          | 209,309,030                            | 517,290             | 7,233,018                 | 12,023,464        | 117,004                         | 3,165,294                            | 869,715,197  |

\* Amount before any student fee transfers

\*\* Specify

Notes on Series 17-1

UNIVERSITY OF ARKANSAS - FUND

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

(SEE INSTRUCTIONS)

FICE CODE \_\_\_\_\_  
INSTITUTION UNIVERSITY OF ARKANSAS - FUND  
FISCAL YEAR 2014

COMPLETED BY: Eric Robinson  
DATE COMPLETED: 9-15-14  
TELEPHONE NO. (479) 575-6280

Report all amounts to the nearest Dollar.

| STATE APPROPRIATIONS                          |           | 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) |                    |
| Revenue Stabilization Act Funds               | 1         | 189,065,714                   |                             |                               |               |                     |                  |                           |                                | 189,065,714        |
| Educ. Excellence Trust Fund                   | 2         | 14,915,432                    |                             |                               |               |                     |                  |                           |                                | 14,915,432         |
| Workforce 2000                                | 3         |                               |                             |                               |               |                     |                  |                           |                                | 0                  |
| Tuition Adjustment Fund                       | 4         |                               |                             | 32,350                        |               |                     |                  |                           |                                | 32,350             |
| Merit Adjustment Fund Remittance (Negative #) | 5         |                               |                             |                               |               |                     |                  |                           |                                | 0                  |
| General Improvement Fund Operating            | 6         |                               |                             |                               |               |                     |                  |                           |                                | 0                  |
| General Allotment Reserve Fund                | 7         |                               |                             |                               |               |                     |                  |                           |                                | 0                  |
| <Other> ACT 431 Filing Fee Funding            | 8         | 416,556                       |                             |                               |               |                     |                  |                           |                                | 416,556            |
| <Other> Special Lang. (Asset Forfeiture Fund) | 8         | 175,000                       |                             |                               |               |                     |                  |                           |                                | 175,000            |
| <Other> Tobacco Funding                       | 8         |                               |                             | 3,352,016                     |               |                     |                  |                           |                                | 3,352,016          |
| <Other>                                       | 8         |                               |                             |                               |               |                     |                  |                           |                                | 0                  |
| <Other> (See detail on individual reports)    | 8         | 1,685,510                     |                             | 182,615                       |               |                     | 6,125,000        |                           |                                | 7,993,125          |
| <Other>                                       | 9         |                               |                             |                               |               |                     |                  |                           |                                | 0                  |
| <Other>                                       | 10        |                               |                             |                               |               |                     |                  |                           |                                | 0                  |
| <Other>                                       | 11        |                               |                             |                               |               |                     |                  |                           |                                | 0                  |
| <b>TOTAL STATE FUNDING</b>                    | <b>12</b> | <b>206,258,212</b>            | <b>0</b>                    | <b>3,566,981</b>              | <b>0</b>      | <b>0</b>            | <b>6,125,000</b> | <b>0</b>                  | <b>0</b>                       | <b>215,950,193</b> |

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 \_\_\_\_\_  
 INSTITUTION UNIVERSITY OF ARKANSAS - FUND  
 FISCAL YEAR 2014

COMPLETED BY: Eric Robinson  
 DATE COMPLETED: 9-15-14  
 TELEPHONE NO. (479) 575-6280

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             | 123,855,182                   |                             | 21,333,114                    |                |                     |                    |                           |                                | 145,188,296        |
| Research                               | 2             | 56,570,135                    |                             | 42,860,059                    |                |                     |                    |                           |                                | 99,430,194         |
| Public Service                         | 3             | 49,152,169                    |                             | 18,876,087                    |                |                     |                    |                           |                                | 68,028,256         |
| Academic Support                       | 4             | 32,336,946                    |                             | 9,058,562                     |                |                     |                    |                           |                                | 41,395,508         |
| Student Services                       | 5             | 20,716,575                    |                             | 911,857                       |                |                     |                    |                           |                                | 21,628,432         |
| Institutional Support                  | 6             | 41,545,765                    |                             | 1,664,109                     |                |                     |                    |                           |                                | 43,209,874         |
| Operation & Main. Of Plant             | 7             | 16,465,340                    |                             | 300                           |                |                     | 4,674,981          | 13,729,301                |                                | 34,869,922         |
| Scholarships & Fellowships             | 8             | 16,898,370                    |                             | 68,102,216                    |                |                     |                    |                           |                                | 85,000,586         |
| Staff Benefits                         | 9             | 71,993,365                    |                             | 12,607,844                    |                |                     |                    |                           |                                | 84,601,209         |
| Hospitals & Clinics                    | 10            |                               |                             |                               |                |                     |                    |                           |                                | 0                  |
| Auxiliary Enterprises                  | 11            |                               | 110,786,477                 | 6,176,195                     |                |                     |                    |                           |                                | 116,962,672        |
| Debt Service                           | 12            |                               |                             |                               |                |                     |                    |                           | 57,652,405                     | 57,652,405         |
| Loan Fund Administration               | 13            |                               |                             |                               |                | (9,446)             |                    |                           |                                | (9,446)            |
| Loan Cancel. & Write-Offs              | 14            |                               |                             |                               | 156,763        |                     |                    |                           |                                | 156,763            |
| Exp. For Plant Facilities              | 15            |                               |                             |                               |                |                     | 107,588,243        | 3,485,318                 |                                | 111,073,561        |
| Other Deductions                       | 16            |                               |                             |                               |                |                     |                    |                           | 10,615                         | 10,615             |
| <b>Total Expenses &amp; Deductions</b> | <b>17</b>     | <b>429,533,847</b>            | <b>110,786,477</b>          | <b>181,590,343</b>            | <b>147,317</b> | <b>10,615</b>       | <b>112,263,224</b> | <b>17,214,619</b>         | <b>57,652,405</b>              | <b>909,198,847</b> |
| Transfers *                            | Auxiliary     | 18                            | 327,973                     | (327,973)                     |                |                     |                    |                           |                                | 0                  |
|  | Mandatory     | 19                            | 25,970,696                  | 27,384,773                    | 586,479        |                     | 880,899            |                           | (54,822,847)                   | 0                  |
|  | Non Mandatory | 20                            | 14,010,399                  | 8,405,451                     | 26,959,490     |                     | (166,875)          | (110,459,996)             | (16,865,809)                   | 1,760,439          |
| <b>TOTAL EXP., DEDUC. &amp; TRAN.</b>  | <b>21</b>     | <b>469,842,915</b>            | <b>146,248,728</b>          | <b>209,136,312</b>            | <b>147,317</b> | <b>(156,260)</b>    | <b>2,684,127</b>   | <b>348,810</b>            | <b>4,589,997</b>               | <b>832,841,946</b> |
| <b>TOTAL INCOME</b>                    | <b>22</b>     | <b>489,337,031</b>            | <b>148,013,066</b>          | <b>209,309,030</b>            | <b>517,290</b> | <b>7,233,018</b>    | <b>12,023,464</b>  | <b>117,004</b>            | <b>3,165,294</b>               | <b>869,715,197</b> |
| <b>NET INC.(DEC.) FOR YEAR</b>         | <b>23</b>     | <b>19,494,116</b>             | <b>1,764,338</b>            | <b>172,718</b>                | <b>369,973</b> | <b>7,389,278</b>    | <b>9,339,337</b>   | <b>(231,806)</b>          | <b>(1,424,703)</b>             | <b>36,873,251</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.

Notes on Series 17-2

UNIVERSITY OF ARKANSAS - FUND

**NOTE: Transfers are out of balance because they represent the balance in Investment in Plant which is not included on this report form.**

**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: \_\_\_\_\_  
 INSTITUTION: UNIVERSITY OF ARKANSAS - FUND  
 FISCAL YEAR: 2014

COMPLETED BY: Eric Robinson  
 DATE COMPLETED: 9-15-14  
 TELEPHONE NO. (479) 575-6280

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 |
|--|----|--------------------|-------------------|----------------|------------------------|------------------------------------|
| Name of Facility                                 | 1  |                    |                   |                |                        | \$0                                |
| Vol Walker Hall                                  | 2  | N/A                | N/A               | 56,635         | N/A                    | N/A                                |
| Stephen L. Anderson Design Center                | 3  | N/A                | N/A               | 34,120         | N/A                    | N/A                                |
| Ozark Hall                                       | 4  | N/A                | N/A               | 86,576         | N/A                    | N/A                                |
| Hillside Auditorium                              | 5  | N/A                | N/A               | 35,175         | 2.5                    | \$87,938                           |
| Child Development Study Center                   | 6  | N/A                | N/A               | 58,495         | 2.5                    | \$146,238                          |
| Expansion of Fraternity (Phi Gamma Delta-FIJI)   | 8  | Oct-11             | Dec-11            | 15,106         | 1.25                   | \$18,883                           |
| Founders Hall/Brough Commons                     | 9  | Aug-13             | Aug-13            | 75,800         | N/A                    | N/A                                |
| Nano Material Scence and Engineering Building    | 10 | Feb-11             | Mar-11            | 77,691         | 2.5                    | \$194,228                          |
| Epley Center for Health Professions              | 11 | Dec-11             | Dec-11            | 45,335         | 2.5                    | \$113,338                          |
| Uptown Campus                                    | 12 | Aug-12             | Aug-12            | 58,655         | 2.5                    | \$146,638                          |
| Cato Springs Research Center                     | 13 | N/A                | N/A               | 28,817         | N/A                    | N/A                                |
| East Square Plaza                                | 14 | N/A                | N/A               | 68,590         | N/A                    | N/A                                |
|  | 15 |                    |                   |                |                        | \$0                                |
| <b>TOTAL MANDATORY TRANSFERS FOR MAINTENANCE</b> |    |                    |                   |                |                        | <b>\$707,260</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: Funds were set aside in specific designated cost centers for the project within the Auxiliary Fund Type, therefore no Mandatory Transfer is reported.**

N/A starts in FY2015

**ARKANSAS DEPARTMENT OF HIGHER EDUCATION**  
**ADHE 17-4**  
**BALANCE SHEET SUMMARY AND**  
**CHANGES IN FUND BALANCE**

(SEE INSTRUCTIONS)

FICE CODE: \_\_\_\_\_  
 INSTITUTION: UNIVERSITY OF ARKANSAS - FUND  
 FISCAL YEAR: 2014

COMPLETED BY: Eric Robinson  
 DATE COMPLETED: 9-15-14  
 TELEPHONE NO. (479) 575-6280

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                             | 3,781,259                   |                               |               |                     |                |                       |                                |                         |                  |           |
|                                |                                   | All Other Assets               | 2                             | 185,880,591                 | 52,599,550                    | 38,873,983    | 17,046,935          | 72,743,239     | 140,390,362           | 10,412,641                     | 696,004                 | 2,044,632,694    | 1,735,536 |
|                                |                                   | Total Assets                   | 3                             | 189,661,850                 | 52,599,550                    | 38,873,983    | 17,046,935          | 72,743,239     | 140,390,362           | 10,412,641                     | 696,004                 | 2,044,632,694    | 1,735,536 |
|                                | Liab.                             | Interfund Borrowing (Due To)   | 4                             |                             |                               | 3,781,259     |                     |                |                       |                                |                         |                  |           |
|                                |                                   | All Other Liabilities          | 5                             | 57,127,904                  | 28,411,927                    | 5,456,703     |                     |                | 87,625,127            | 829,537                        | 5,510,765               | 628,973,910      | 1,735,536 |
|                                |                                   | Total Liabilities              | 6                             | 57,127,904                  | 28,411,927                    | 9,237,962     | 0                   | 0              | 87,625,127            | 829,537                        | 5,510,765               | 628,973,910      | 1,735,536 |
|                                | Fund Balances                     |                                | 7                             | 132,533,946                 | 24,187,623                    | 29,636,021    | 17,046,935          | 72,743,239     | 52,765,235            | 9,583,104                      | (4,814,761)             | 1,415,658,784    |           |
| <b>Changes in Fund Balance</b> | Revenue And Other Additions       |                                | 8                             | 489,337,031                 | 148,013,066                   | 209,309,030   | 517,290             | 7,233,018      | 12,023,464            | 117,004                        | 3,165,294               | 160,960,298      |           |
|                                | Expenditures And Other Deductions |                                | 9                             | 429,533,847                 | 110,786,477                   | 181,590,343   | 147,317             | 10,615         | 112,263,224           | 17,214,619                     | 57,652,406              | 12,488,519       |           |
|                                | Total Transfer Out Of (Into) *    |                                | 10                            | 40,309,068                  | 35,462,251                    | 27,545,969    |                     | (166,875)      | (109,579,097)         | (16,865,809)                   | (53,062,408)            | (79,554,963)     |           |
|                                | Net Increase (Decrease) For Year  |                                | 11                            | 19,494,116                  | 1,764,338                     | 172,718       | 369,973             | 7,389,278      | 9,339,337             | (231,805)                      | (1,424,703)             | 68,916,816       |           |
| Fund Balance-Beginning Of Year |                                   | 12                             | 112,780,073                   | 22,423,285                  | 29,723,061                    | 16,676,962    | 65,353,961          | 46,019,549     | 9,814,909             | (5,983,709)                    | 1,346,741,968           |                  |           |
| Fund Balance-End Of Year       |                                   | 13                             | 132,274,189                   | 24,187,623                  | 29,895,779                    | 17,046,935    | 72,743,239          | 55,358,886     | 9,583,104             | (7,408,412)                    | 1,415,658,784           |                  |           |

\* 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.

Notes on Series 17-4

UNIVERSITY OF ARKANSAS - FUND

**NOTE 1: Fund Balance totals differ between Unrestricted and Restricted due to reclassification of revenues and expenditures by the Division of Agriculture.**

**NOTE 2: Fund Balance difference between Unexpended and Debt Retirement due to internal handling of fund classifications.**