

ARKANSAS DEPARTMENT OF HIGHER EDUCATION

ADHE 17-1

**SUMMARY OF INCOME FOR
ALL FUND GROUPS**

(SEE INSTRUCTIONS)

FICE CODE 020522
INSTITUTION Black River Technical College
FISCAL YEAR 15/16

COMPLETED BY: Rhonda Stone, CPA
DATE COMPLETED: October 6, 2016
TELEPHONE NO. 870-248-4031

Report all amounts to the nearest Dollar.

INCOME (and other additions)		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)	
Tuition & Fees *	1	5,181,804								\$5,181,804
Government Appropriations	Federal	2								\$0
	State	3	8,358,725				20,000			\$8,378,725
	Local	4								\$0
Grants & Contracts	Federal	5		4,741,031						\$4,741,031
	State	6	39,949	858,066			125,332			\$1,023,347
	Local	7		167,059						\$167,059
Private Gifts, Grants and Contracts	8	41,748								\$41,748
Endowment Income	9									\$0
Sales & Services	Educational Activities	10								\$0
	Auxiliary Enterprises	11		1,056,048						\$1,056,048
	Hospitals	12								\$0
Other Sources	Invest & Gains	13	49,426	18			1,196		1,216	\$51,856
	Other ** Misc	14	26,374						135,000	\$161,374
	Other ** M & R	15	395							\$395
TOTAL INCOME & OTHER SOURCES	16	\$13,698,421	\$1,056,048	\$5,766,174	\$0	\$0	\$146,528	\$0	\$136,216	\$20,803,387

* Amount before any student fee transfers

** Specify - Change in Bonds Payable

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

(SEE INSTRUCTIONS)

FICE CODE 020522
INSTITUTION Black River Technical College
FISCAL YEAR 15/16

COMPLETED BY: Rhonda Stone, CPA
DATE COMPLETED: October 6, 2016
TELEPHONE NO. 870-248-4031

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	6,113,516								\$6,113,516
Educ. Excellence Trust Fund	2									\$0
Workforce 2000	3	2,245,209								\$2,245,209
Merit Adjustment Fund	4									\$0
Merit Adjustment Fund Remittance (Negative #)	5									\$0
General Improvement Fund Operating	6						20,000			\$20,000
General Allotment Reserve Fund	7									\$0
	8									\$0
<Other>	9									\$0
<Other>	10									\$0
<Other>	11									\$0
TOTAL STATE FUNDING	12	\$8,358,725	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$8,378,725

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 020522
INSTITUTION Black River Technical College
FISCAL YEAR 15/16

COMPLETED BY: Rhonda Stone, CPA
DATE COMPLETED: October 24, 2016
TELEPHONE NO. 870-248-4031

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)	Pension Obligation GASB 68 (AB)	Educational Current Funds (C)			Unexpended (F)	Renewal & Replacement (G)	Retirement of Indebtedness (H)	
Instruction	1	5,559,842			994,861						\$6,554,703
Research	2										\$0
Public Service	3	354,072									\$354,072
Academic Support	4	490,641			38,792						\$529,433
Student Services	5	1,009,937			218,516						\$1,228,453
Institutional Support	6	1,626,253									\$1,626,253
Operation & Main. Of Plant	7	1,648,295									\$1,648,295
Scholarships & Fellowships	8	692,040			4,858,515						\$5,550,555
Staff Benefits	9	2,664,776		(87,112)	181,778						\$2,759,442
Hospitals & Clinics	10										\$0
Auxiliary Enterprises	11		1,085,788								\$1,085,788
Debt Service	12									293,068	\$293,068
Loan Fund Administration	13										\$0
Loan Cancel. & Write-Offs	14										\$0
Exp. For Plant Facilities	15							3,213,004			\$3,213,004
Other Deductions	16										\$0
Total Expenses & Deductions	17	\$14,045,856	\$1,085,788	(\$87,112)	\$6,292,462	\$0	\$0	\$3,213,004	\$0	\$293,068	\$24,843,066
Transfers *	Auxiliary	18									\$0
	Mandatory	19	198,187							(198,187)	\$0
	Non Mandatory	20	(139,237)					(4,882,952)		5,022,189	\$0
TOTAL EXP., DEDUC. & TRAN.	21	\$14,104,806	\$1,085,788	(\$87,112)	\$6,292,462	\$0	\$0	(\$1,669,948)	\$0	\$5,117,070	\$24,843,066
TOTAL INCOME	22	\$13,698,421	\$1,056,048	\$0	\$5,766,174	\$0	\$0	\$146,528	\$0	\$136,216	\$20,803,387
NET INC./(DEC.) FOR YEAR	23	(\$406,385)	(\$29,740)	\$87,112	(\$526,288)	\$0	\$0	\$1,816,476	\$0	(\$4,980,854)	(\$4,039,679)

* 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: 020522
INSTITUTION: Black River Technical College
FISCAL YEAR: 15/16

COMPLETED BY: Rhonda Stone, CPA
DATE COMPLETED: 6-Oct-16
TELEPHONE NO. 870-248-4031

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 NA	1					\$0
	2					\$0
	3					\$0
	4					\$0
	5					\$0
	6					\$0
	7					\$0
	8					\$0
	9					\$0
	10					\$0
	11					\$0
	12					\$0
	13					\$0
	14					\$0
	15					\$0
TOTAL MANDATORY TRANSFERS FOR MAINTENANCE	16					\$0

*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

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

(SEE INSTRUCTIONS)

FICE CODE: 020522
INSTITUTION: Black River Technical College
FISCAL YEAR: 15/16

COMPLETED BY: Rhonda Stone, CPA
DATE COMPLETED: October 6, 2016
TELEPHONE NO. 870-248-4031

Report all amounts to the nearest Dollar.

Activity		Income (A)	Operating Expense (B)	Debt Service (C)	Net Income (D)
	Intercollegiate Athletics *	1			-
	Residence Hall	2			-
	Married Student Housing	3			-
	Faculty Housing	4			-
	Food Service	5	87,924	168,544	(80,620)
	College Union	6			-
	Bookstore	7	964,500	915,283	49,217
	Student Organizations And Publications	8			-
	Student Health Services	9			-
	Other - Vending	10	3,624	1,961	1,663
	Sub-Total	11	\$1,056,048	\$1,085,788	\$0
Transfers In	Auxiliary (Athletic and Activity)	12			0
	Other	13			0
Transfers Out		14			0
GRAND TOTALS		15	\$1,056,048	\$1,085,788	\$0

* Include athletic fees.

ARKANSAS DEPARTMENT OF HIGHER EDUCATION

ADHE 17-4

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

(SEE INSTRUCTIONS)

FICE CODE: 020522
INSTITUTION: Black River Technical College
FISCAL YEAR: 15/16

COMPLETED BY: Rhonda Stone, CPA
DATE COMPLETED: October 6, 2016
TELEPHONE NO. 870-248-4031

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)	Pension Obligation GASB 68 (AB)	Educational Current Funds (C)			Unexpended (F)	Renewal & Replace (G)	Retirement of Indebtedness (H)	Investment In Plant (I)			
Balance Sheet Summary	Assets	Interfund Borrowing (Due From)	1											
	and Deferred Outflows	All Other Assets and Deferred Outflows	2	4,888,251	491,854	703,205	89,077		9,988,951		202,117	30,350,561	45,146	
		Total Assets and Deferred Outflows	3	\$4,888,251	\$491,854	\$703,205	\$89,077	\$0	\$0	\$9,988,951	\$0	\$202,117	\$30,350,561	\$45,146
	Liabilities and Deferred Inflows	Interfund Borrowing (Due To)	4											
		All Other Liabilities and Deferred Inflows	5	2,026,853	2,673	2,733,759	605,527		156,134		10,414,133		45,146	
		Total Liabilities and Deferred Inflows	6	\$2,026,853	\$2,673	\$2,733,759	\$605,527	\$0	\$0	\$156,134	\$0	\$10,414,133	\$0	\$45,146
	Fund Balances		7	\$2,861,398	\$489,181	(\$2,030,554)	(\$516,450)	\$0	\$0	\$9,832,817	\$0	(\$10,212,016)	\$30,350,561	
Changes in Fund Balance	Revenue And Other Additions		8	13,698,421	1,056,048		5,766,174		146,528		136,216	2,697,143		
	Expenditures And Other Deductions		9	14,045,856	1,085,788	(87,112)	6,292,462		3,213,004		293,068	2,324,428		
	Total Transfer Out Of (Into) *		10	58,950					(4,882,952)		4,824,002			
	Net Increase (Decrease) For Year		11	(\$406,385)	(\$29,740)	\$87,112	(\$526,288)	\$0	\$0	\$1,816,476	\$0	(\$4,980,854)	\$372,715	
	Fund Balance-Beginning Of Year		12	3,267,783	518,921	(2,117,666)	9,838		8,016,341		(5,231,162)	29,977,846		
	Fund Balance-End Of Year		13	\$2,861,398	\$489,181	(\$2,030,554)	(\$516,450)	\$0	\$0	\$9,832,817	\$0	(\$10,212,016)	\$30,350,561	

* 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: 020522
INSTITUTION: Black River Technical College
FISCAL YEAR: 15/16

COMPLETED BY: Rhonda Stone, CPA
DATE COMPLETED: October 6, 2016
TELEPHONE NO.: 870-248-4031

Report All Amounts To The Nearest Dollar

Categories of Indebtedness	Education And General (A)	Auxiliary (B)	Hospitals And Clinics (C)	All Others (D)*	Total (E)
Total Outstanding Loan Principal					
Beginning Of Year	1	5,543,098			\$5,543,098
Total Loans Negotiated During					
The Fiscal Year	2	4,941,902			\$4,941,902
Total Debt Principal Retired					
During The Fiscal Year	3	135,000			\$135,000
Total Outstanding Principal					
At End Of Fiscal Year	4	\$10,350,000	\$0	\$0	\$10,350,000
Interest & Agent Fees Paid On					
Debt During Fiscal Year	5	158,068			\$158,068
Total Debt Service Payments					
During Fiscal Year	6	\$293,068	\$0	\$0	\$293,068

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

* Specify

Notes on Series 17-5

Black River Technical College

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

FICE CODE 020522
INSTITUTION Black River Technical College
FISCAL YEAR 15/16

(SEE INSTRUCTIONS)

COMPLETED BY: Rhonda Stone, CPA
DATE COMPLETED: October 24, 2016
TELEPHONE NO. 870-248-4031

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		3,563,268			\$3,563,268		\$3,563,268	
Dept. Oper. Expense	2	100,598	390,912	26,510	715,833	22,726	1,256,579	1,342,156	2,598,735
Off-Campus Credit	3	18,454	62,282	21,798	37,571		140,105	38,863	178,968
Non-Credit Instruction	4		248,206		351,684		599,890	24,810	624,700
Research	5						0		0
Public Service	6	88,929	157,133	28,459	79,551		354,072	138,631	492,703
Libraries	7	37,682	61,815	9,961	42,367	6,028	157,853	41,230	199,083
Museums & Galleries	8						0		0
Organized Activities	9						0		0
Other Academic Support	10	54,174	256,331	-	22,283		332,788	121,664	454,452
Student Services	11	232,984	476,438	29,823	270,692		1,009,937	263,412	1,273,349
Institutional Support	12	448,772	592,968	31,812	550,068	2,633	1,626,253	400,785	2,027,038
Utilities	13				494,217		494,217		494,217
Other Plant Maintenance	14	477,743	97,205	31,656	535,316	12,158	1,154,078	293,225	1,447,303
Scholarships & Fellowships	15				692,040		692,040		692,040
Hospital & Clinics	16						0		0
Other	17						0		0
Transfers - Auxiliary	18								
Transfers - Mandatory	19								198,187
Transfers -Non Mandatory	20								(139,237)
TOTAL	21	\$1,459,336	\$5,906,558	\$180,019	\$3,791,622	\$43,545	\$11,381,080	\$2,664,776	\$14,104,806
Tuition and Fees	22								\$5,181,804
Other Income	23								\$157,892
Prior Year Balance	24								
General Revenue Appropriated	25								\$8,358,725
Total Unrestricted E&G Revenue	26								\$13,698,421

Form Revised 8/1/97

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

FICE CODE 020522
 INSTITUTION Black River Technical College
 FISCAL YEAR 15/16

(SEE INSTRUCTIONS)

COMPLETED BY: Rhonda Stone, CPA
 DATE COMPLETED: October 24, 2016
 TELEPHONE NO. 870-248-4031

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		81,212			\$81,212		\$81,212	
Dept. Oper. Expense	2				437,964	156,275	30,232	624,471	
Off-Campus Credit	3					0		0	
Non-Credit Instruction	4	6,556	268,605	10,668	29,309	4,272	85,097	404,507	
Research	5					0		0	
Public Service	6					0		0	
Libraries	7					0		0	
Museums & Galleries	8					0		0	
Organized Activities	9					0		0	
Other Academic Support	10			30,821	7,971	38,792	2,507	41,299	
Student Services	11	25,977	174,925	11,715	5,899	218,516	63,942	282,458	
Institutional Support	12					0		0	
Utilities	13					0		0	
Other Plant Maintenance	14					0		0	
Scholarships & Fellowships	15				4,858,515	4,858,515		4,858,515	
Hospital & Clinics	16					0		0	
Other	17					0		0	
Transfers - Auxiliary	18								
Transfers - Mandatory	19								
Transfers -Non Mandatory	20								
TOTAL	21	\$32,533	\$524,742	\$53,204	\$5,339,658	\$160,547	\$6,110,684	\$181,778	\$6,292,462

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)

FICE CODE: 020522
INSTITUTION: Black River Technical College
FISCAL YEAR: 15/16

COMPLETED BY: Rhonda Stone, CPA
DATE COMPLETED: October 6, 2016
TELEPHONE NO. 870-248-4031

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)	
Educational and General	1	9,833,045	83,353	160,547	
Auxiliary Enterprises	2	99,278	2,500		
Hospital & Clinics	3				
Totals	4	\$9,932,323	\$85,853	\$160,547	\$0