

ARKANSAS DEPARTMENT OF HIGHER EDUCATION

ADHE 17-1

**SUMMARY OF INCOME FOR
ALL FUND GROUPS**

(SEE INSTRUCTIONS)

FICE CODE 022209
INSTITUTION Cossatot Community College of the University of Arkansas
FISCAL YEAR 2017

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-5-2017
TELEPHONE NO. 870-584-1115

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	3,836,092								\$3,836,092
Government Appropriations	Federal	2								\$0
	State	3	4,747,973				175,000			\$4,922,973
	Local	4	1,296,117							\$1,296,117
Grants & Contracts	Federal	5	288	2,625,968						\$2,626,256
	State	6	8,241	1,302,998						\$1,311,239
	Local	7								\$0
Private Gifts, Grants and Contracts	8	350		146,945						\$147,295
Endowment Income	9									\$0
Sales & Services	Educational Activities	10	94,707	66,655						\$161,362
	Auxiliary Enterprises	11		274,313						\$274,313
	Hospitals	12								\$0
Other Sources	Invest & Gains	13	11,307	60		863	131			\$12,361
	Other **	14	61,787							\$61,787
	Other **	15							268,660	\$268,660
TOTAL INCOME & OTHER SOURCES	16	\$10,056,862	\$274,313	\$4,142,626	\$0	\$863	\$175,131	\$0	\$268,660	\$14,918,455

* Amount before any student fee transfers

** Specify

Notes on Series 17-1

Cossatot Community College of the University of Arkansas

** Other in the amount of \$61,787 are unrestricted miscellaneous revenues consisting of rent revenue, parking fees, and finance charges. Other in the amount of \$268,660 is principal paid on debt.

**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 2017

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-5-2017
TELEPHONE NO. 870-584-1115

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									\$0
General Allotment Reserve Fund	7									\$0
Tuition Adjustment Fund	8	1,834								\$1,834
General Improvement Fund - ANCRC Grant	9						175,000			\$175,000
<Other>	10									\$0
<Other>	11									\$0
TOTAL STATE FUNDING	12	\$4,747,973	\$0	\$0	\$0	\$0	\$175,000	\$0	\$0	\$4,922,973

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 2017

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-5-2017
TELEPHONE NO. 870-584-1115

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	3,541,318			685,461						\$4,226,779
Research	2										\$0
Public Service	3										\$0
Academic Support	4	718,319			431,832						\$1,150,151
Student Services	5	1,163,682									\$1,163,682
Institutional Support	6	1,366,518			4,586						\$1,371,104
Operation & Main. Of Plant	7	742,053						204,884			\$946,937
Scholarships & Fellowships	8	71,314			2,698,556		1,654				\$2,771,524
Staff Benefits	9	1,695,154	15,118	81,001	275,722					278,841	\$2,066,995
Hospitals & Clinics	10										\$0
Auxiliary Enterprises	11		302,842								\$302,842
Debt Service	12	162,656									\$441,497
Loan Fund Administration	13										\$0
Loan Cancel. & Write-Offs	14										\$0
Exp. For Plant Facilities	15										\$0
Other Deductions	16										\$0
Total Expenses & Deductions	17	\$9,461,014	\$317,960	\$81,001	\$4,096,157	\$0	\$1,654	\$204,884	\$0	\$278,841	\$14,441,511
Transfers *	Auxiliary	18	32,225	(43,647)	11,422						\$0
	Mandatory	19	183,760					(183,760)			\$0
	Non Mandatory	20	269,212		40,004			260,526			\$569,742
TOTAL EXP., DEDUC. & TRAN.	21	\$9,946,211	\$274,313	\$81,001	\$4,147,583	\$0	\$1,654	\$281,650	\$0	\$278,841	\$15,011,253
TOTAL INCOME	22	\$10,056,862	\$274,313	\$0	\$4,142,626	\$0	\$863	\$175,131	\$0	\$268,660	\$14,918,455
NET INC./(DEC.) FOR YEAR	23	\$110,651	\$0	(\$81,001)	(\$4,957)	\$0	(\$791)	(\$106,519)	\$0	(\$10,181)	(\$92,798)

* 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: 2017

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-5-2017
TELEPHONE NO. 870-584-1115

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	3/1/08	7/1/08	21,550	2.50	\$53,875
Nashville Technical Trades	2	3/1/08	7/1/08	16,834	2.50	\$42,085
Nashville Education A	3	3/1/08	7/1/08	2,510	2.50	\$6,275
Nashville Education B	4	3/1/08	7/1/08	2,510	2.50	\$6,275
Murfreesboro Building	5	11/1/10	11/1/10	22,000	2.50	\$55,000
Nashville Maint/Welding Building	6	2/1/13	2/1/13	8,100	2.50	\$20,250
	7					\$0
	8					\$0
	9					\$0
	10					\$0
	11					\$0
	12					\$0
	13					\$0
	14					\$0
	15					\$0
TOTAL MANDATORY TRANSFERS FOR MAINTENANCE	16					\$183,760

*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: 022209
INSTITUTION: Cossatot Community College of the University of Arkansas
FISCAL YEAR: 2017

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-5-2017
TELEPHONE NO. 870-584-1115

Report all amounts to the nearest Dollar.

Activity			Income (A)	Operating Expense (B)	Debt Service (C)	Net Income (D)
Intercollegiate Athletics *		1	17,831	76,484		(58,653)
Residence Hall		2				0
Married Student Housing		3				0
Faculty Housing		4				0
Food Service		5	79,370	109,555		(30,185)
College Union		6				0
Bookstore		7	177,112	131,921		45,191
Student Organizations And Publications		8				0
Student Health Services		9				0
Other (Specify On Attached Sheet)		10				0
Sub-Total		11	\$274,313	\$317,960	\$0	(43,647)
Transfers In	Auxiliary (Athletic and Activity)	12	58,653			58,653
	Other	13	(15,006)			(15,006)
Transfers Out		14				0
GRAND TOTALS		15	\$317,960	\$317,960	\$0	\$0

* Include athletic fees.

Notes on Series 17-3

Cossatot Community College of the University of Arkansas

* Transfer Out of \$15,006 is the net of Food Service and Bookstore income that was transferred back to unrestricted.

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: 2017

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-5-2017
TELEPHONE NO.: 870-584-1115

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 and Deferred Outflows	Interfund Borrowing (Due From)	1											
		All Other Assets and Deferred Outflows	2	3,661,019		913,624	166,785		78,357	322,133			13,902,334	47,387
		Total Assets and Deferred Outflows	3	\$3,661,019	\$0	\$913,624	\$166,785	\$0	\$78,357	\$322,133	\$0	\$0	\$13,902,334	\$47,387
	Liabilities and Deferred Inflows	Interfund Borrowing (Due To)	4											
		All Other Liabilities and Deferred Inflows	5	858,045		3,209,262	153,677		0	7,902			4,268,171	47,387
		Total Liabilities and Deferred Inflows	6	\$858,045	\$0	\$3,209,262	\$153,677	\$0	\$0	\$7,902	\$0	\$0	\$4,268,171	\$47,387
	Fund Balances		7	\$2,802,974	\$0	(\$2,295,638)	\$13,108	\$0	\$78,357	\$314,231	\$0	\$0	\$9,634,163	
Changes in Fund Balance	Revenue And Other Additions		8	10,056,862	274,313		4,142,626		863	175,131		268,660		
	Expenditures And Other Deductions		9	9,461,014	317,960	81,001	4,096,157		1,654	204,884		278,841	941,082	
	Total Transfer Out Of (Into) *		10	485,197	(43,647)		51,426			76,766		(10,181)	(569,742)	
	Net Increase (Decrease) For Year		11	\$110,651	\$0	(\$81,001)	(\$4,957)	\$0	(\$791)	(\$106,519)	\$0	\$0	(\$371,340)	
	Fund Balance-Beginning Of Year		12	2,692,323	0	(2,214,637)	18,065		79,148	420,750			10,005,503	
	Fund Balance-End Of Year		13	\$2,802,974	\$0	(\$2,295,638)	\$13,108	\$0	\$78,357	\$314,231	\$0	\$0	\$9,634,163	

* 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

Cossatot Community College of the University of Arkansas

* There was a typing error between Unrestricted Educational Current Funds and Pension columns last year. Beginning Balances were adjusted accordingly on line 12. Financials were correct. Error only on form.

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: 2017

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-5-2017
TELEPHONE NO. 870-584-1115

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 4,632,696				\$4,632,696
Total Loans Negotiated During					
The Fiscal Year	2 0				\$0
Total Debt Principal Retired					
During The Fiscal Year	3 278,841				\$278,841
Total Outstanding Principal					
At End Of Fiscal Year	4 \$4,353,855	\$0	\$0	\$0	\$4,353,855
Interest & Agent Fees Paid On					
Debt During Fiscal Year	5 162,656				\$162,656
Total Debt Service Payments					
During Fiscal Year	6 \$441,497	\$0	\$0	\$0	\$441,497

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 2017

(SEE INSTRUCTIONS)

COMPLETED BY: Charlotte Johnson
 DATE COMPLETED: 9-5-2017
 TELEPHONE NO. 870-584-1115

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		1,912,428			\$1,912,428		\$1,912,428	
Dept. Oper. Expense	2	46,057	555,664	18,890	941,045	1,561,656	752,317	2,313,973	
Off-Campus Credit	3					0		0	
Non-Credit Instruction	4		67,234			67,234	21,393	88,627	
Research	5					0		0	
Public Service	6					0		0	
Libraries	7	1,025	22,802	33,858	13,774	71,459	9,838	81,297	
Museums & Galleries	8					0		0	
Organized Activities	9					0		0	
Other Academic Support	10	58,645	351,706	19,078	217,431	646,860	166,212	813,072	
Student Services	11	221,605	495,427	62,601	384,049	1,163,682	255,341	1,419,023	
Institutional Support	12	322,979	571,176	29,754	442,609	1,366,518	310,976	1,677,494	
Utilities	13				293,094	293,094		293,094	
Other Plant Maintenance	14	334,018	79,273	21,546	14,122	448,959	179,077	628,036	
Scholarships & Fellowships	15				71,314	71,314		71,314	
Hospital & Clinics	16					0		0	
Other - Debt Interest	17				162,656	162,656		162,656	
Transfers - Auxiliary	18							32,225	
Transfers - Mandatory	19							183,760	
Transfers -Non Mandatory	20							269,212	
TOTAL	21	\$984,329	\$4,055,710	\$185,727	\$2,540,094	\$0	\$7,765,860	\$1,695,154	\$9,946,211
Tuition and Fees	22							3,836,092	
Other Income	23							1,472,797	
Prior Year Balance	24								
General Revenue Appropriated	25							4,747,973	
Total Unrestricted E&G Revenue	26							\$10,056,862	

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: 9-5-2017
 FISCAL YEAR 2017 TELEPHONE NO. 870-584-1115

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		295,946			\$295,946		\$295,946	
Dept. Oper. Expense	2	63,595	150,301	10,632	164,987	389,515	166,050	555,565	
Off-Campus Credit	3					0		0	
Non-Credit Instruction	4					0		0	
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		329,598	45	102,189	431,832	107,949	539,781	
Student Services	11					0		0	
Institutional Support	12			4,586		4,586	1,723	6,309	
Utilities	13					0		0	
Other Plant Maintenance	14					0		0	
Scholarships & Fellowships	15				2,698,556	2,698,556		2,698,556	
Hospital & Clinics	16					0		0	
Other	17					0		0	
Transfers - Auxiliary	18							11,422	
Transfers - Mandatory	19								
Transfers -Non Mandatory	20							40,004	
TOTAL	21	\$63,595	\$775,845	\$15,263	\$2,965,732	\$0	\$3,820,435	\$275,722	\$4,147,583

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:	<u>022209</u>	COMPLETED BY:	<u>Charlotte Johnson</u>
INSTITUTION:	<u>Cossatot Community College of the University of Arkansas</u>	DATE COMPLETED:	<u>9-5-2017</u>
FISCAL YEAR:	<u>2017</u>	TELEPHONE NO.:	<u>870-584-1115</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)	
Educational and General	1	1,732,350		39,179	261,904
Auxiliary Enterprises	2				
Hospital & Clinics	3				
Totals	4	\$1,732,350	\$0	\$39,179	\$261,904

Notes on Series 17-8

Cossatot Community College of the University of Arkansas