

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 2013

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-13-2013
TELEPHONE NO. 870-584-4471

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	2,915,387								\$2,915,387
Government Appropriations	Federal	2								\$0
	State	3	4,706,016							\$4,706,016
	Local	4	1,088,211							\$1,088,211
Grants & Contracts	Federal	5	12,268	4,023,244						\$4,035,512
	State	6	5,312	1,026,579						\$1,031,891
	Local	7								\$0
Private Gifts, Grants and Contracts	8	25,000		245,305						\$270,305
Endowment Income	9									\$0
Sales & Services	Educational Activities	10	46,672							\$46,672
	Auxiliary Enterprises	11		10,858						\$10,858
	Hospitals	12								\$0
Other Sources	Invest & Gains	13	9,991	183		35	130			\$10,339
	Other **	14	79,224							\$79,224
	Other **	15							247,423	\$247,423
TOTAL INCOME & OTHER SOURCES	16	\$8,888,081	\$10,858	\$5,295,311	\$0	\$35	\$130	\$0	\$247,423	\$14,441,838

* Amount before any student fee transfers

** Other of \$79,224 consists of general rent revenue, finance fees, and other miscellaneous revenues. And Other of \$247,423 is debt extinguishment.

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 2013

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-13-2013
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	2720633		1011626						\$3,732,259
Research	2									\$0
Public Service	3	1813		42472						\$44,285
Academic Support	4	1064925		387380						\$1,452,305
Student Services	5	820711								\$820,711
Institutional Support	6	998451		3833						\$1,002,284
Operation & Main. Of Plant	7	1040434		14608			75022			\$1,130,064
Scholarships & Fellowships	8	55711		3570809						\$3,626,520
Staff Benefits	9	1523734	4094	250569					247423	\$1,778,397
Hospitals & Clinics	10									\$0
Auxiliary Enterprises	11		42069							\$42,069
Debt Service	12	260590								\$508,013
Loan Fund Administration	13									\$0
Loan Cancel. & Write-Offs	14									\$0
Exp. For Plant Facilities	15	67187		80195			115777			\$263,159
Other Deductions	16									\$0
Total Expenses & Deductions	17	\$8,554,189	\$46,163	\$5,361,492	\$0	\$0	\$190,799	\$0	\$247,423	\$14,400,066
Transfers *	Auxiliary	18	30642	-35305	4663					\$0
	Mandatory	19	183760				-183760			\$0
	Non Mandatory	20	246704		719					\$247,423
TOTAL EXP., DEDUC. & TRAN.	21	\$9,015,295	\$10,858	\$5,366,874	\$0	\$0	\$7,039	\$0	\$247,423	\$14,647,489
TOTAL INCOME	22	\$8,888,081	\$10,858	\$5,295,311	\$0	\$35	\$130	\$0	\$247,423	\$14,441,838
NET INC./(DEC.) FOR YEAR	23	(\$127,214)	\$0	(\$71,563)	\$0	\$35	(\$6,909)	\$0	\$0	(\$205,651)

* 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: 2013

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-13-2013
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
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

Note - The group of Nashville Buildings were built in 2005 and financed under a capital lease. Just this 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:** 9-13-2013
FISCAL YEAR: 2013 **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	10,858	46,163	0	(35,305)
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				-
Sub-Total		11	\$10,858	\$46,163	\$0	(35,305)
Transfers In	Auxiliary (Athletic and Activity)	12	35,305			35,305
	Other	13				0
Transfers Out		14				0
GRAND TOTALS		15	\$46,163	\$46,163	\$0	\$0

* Include athletic fees.

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: 2013

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-13-2013
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)		
Balance Sheet Summary	Assets	Interfund Borrowing (Due From)	1										
		All Other Assets	2	2,842,539		173,670		76,785	1,384,100			17,417,349	40,870
		Total Assets	3	\$2,842,539	\$0	\$173,670	\$0	\$76,785	\$1,384,100	\$0	\$0	\$17,417,349	\$40,870
	Liab.	Interfund Borrowing (Due To)	4										
		All Other Liabilities	5	679,865		9,124		0	26,319			9,576,626	40,870
		Total Liabilities	6	\$679,865	\$0	\$9,124	\$0	\$0	\$26,319	\$0	\$0	\$9,576,626	\$40,870
	Fund Balances		7	\$2,162,674	\$0	\$164,546	\$0	\$76,785	\$1,357,781	\$0	\$0	\$7,840,723	
Changes in Fund Balance	Revenue And Other Additions		8	8,888,081	10,858	5,295,311		35	130		247,423	263,159	
	Expenditures And Other Deductions		9	8,554,189	46,163	5,361,492			190,799		247,423	744,128	
	Total Transfer Out Of (Into) *		10	461,106	(35,305)	5,382			(183,760)			(247,423)	
	Net Increase (Decrease) For Year		11	(\$127,214)	\$0	(\$71,563)	\$0	\$35	(\$6,909)	\$0	\$0	(\$233,546)	
	Fund Balance-Beginning Of Year		12	2,289,888		236,109		76,750	1,364,690			8,074,269	
	Fund Balance-End Of Year		13	\$2,162,674	\$0	\$164,546	\$0	\$76,785	\$1,357,781	\$0	\$0	\$7,840,723	

* 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

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

(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>9-13-2013</u>
FISCAL YEAR:	<u>2013</u>	TELEPHONE NO.:	<u>870-584-4471</u>

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	5,735,807				\$5,735,807
Total Loans Negotiated During						
The Fiscal Year	2	3,967,247				\$3,967,247
Total Debt Principal Retired						
During The Fiscal Year	3	247,423				\$247,423
Total Outstanding Principal						
At End Of Fiscal Year	4	\$9,455,631	\$0	\$0	\$0	\$9,455,631
Interest & Agent Fees Paid On						
Debt During Fiscal Year	5	260,590				\$260,590
Total Debt Service Payments						
During Fiscal Year	6	\$508,013	\$0	\$0	\$0	\$508,013

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

* Specify

Notes on Series 17-5

Cossatot Community College of the Uni

New bond debt issued this year was to exercise a prepayment option on a captial lease. The capital lease was not paid off until July 1.

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

FICE CODE 022209 (SEE INSTRUCTIONS) COMPLETED BY: Charlotte Johnson
 INSTITUTION Cossatot Community College of the University of Arkansas DATE COMPLETED: 9-13-2013
 FISCAL YEAR 2013 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		1,743,001			\$1,743,001		\$1,743,001	
Dept. Oper. Expense	2	22,510	447,882	30,936	431,037	932,365	664831	1,597,196	
Off-Campus Credit	3					0		0	
Non-Credit Instruction	4		45,267			45,267	17174	62,441	
Research	5					0		0	
Public Service	6		1,813			1,813	512	2,325	
Libraries	7		53,878	19,403	18,543	91,824	21005	112,829	
Museums & Galleries	8					0		0	
Organized Activities	9					0		0	
Other Academic Support	10	186,067	294,661	55,263	437,110	973,101	188234	1,161,335	
Student Services	11	212,698	322,201	51,406	234,406	820,711	222230	1,042,941	
Institutional Support	12	283,870	447,070	35,399	232,112	998,451	252313	1,250,764	
Utilities	13				307,125	307,125		307,125	
Other Plant Maintenance	14	244,210	64,959	41,136	383,004	67,187	157435	957,931	
Scholarships & Fellowships	15				55,711	55,711		55,711	
Hospital & Clinics	16					0		0	
Other-Debt interest	17				260,590	260,590		260,590	
Transfers - Auxiliary	18							30,642	
Transfers - Mandatory	19							183,760	
Transfers -Non Mandatory	20							246,704	
TOTAL	21	\$949,355	\$3,420,732	\$233,543	\$2,359,638	\$67,187	\$7,030,455	\$1,523,734	\$9,015,295
Tuition and Fees	22							\$2,915,387	
Other Income	23							\$1,266,678	
Prior Year Balance	24								
General Revenue Appropriated	25							\$4,706,016	
Total Unrestricted E&G Revenue	26							\$8,888,081	

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: 9-13-2013
 FISCAL YEAR 2013 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		235108			\$235,108		\$235,108	
Dept. Oper. Expense	2	65546	289706	12282	408984	776,518	215148	991,666	
Off-Campus Credit	3					0		0	
Non-Credit Instruction	4					0		0	
Research	5					0		0	
Public Service	6		30589	2711	9172	42,472	8858	51,330	
Libraries	7					0		0	
Museums & Galleries	8					0		0	
Organized Activities	9					0		0	
Other Academic Support	10		69372	527	317481	387,380	26259	413,639	
Student Services	11					0		0	
Institutional Support	12			3567	266	3,833	304	4,137	
Utilities	13					0		0	
Other Plant Maintenance	14				14608	94,803	80195	94,803	
Scholarships & Fellowships	15				3570809	3,570,809		3,570,809	
Hospital & Clinics	16					0		0	
Other	17					0		0	
Transfers - Auxiliary	18							4,663	
Transfers - Mandatory	19								
Transfers -Non Mandatory	20							719	
TOTAL	21	\$65,546	\$624,775	\$19,087	\$4,321,320	\$80,195	\$5,110,923	\$250,569	\$5,366,874

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: 022209
INSTITUTION: Cossatot Community College of the University of Arkansas
FISCAL YEAR: 2013

COMPLETED BY: Charlotte Johnson
DATE COMPLETED: 9-13-2013
TELEPHONE NO. 870-584-4471

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	1348540	62367	73457	127335
Auxiliary Enterprises	2				
Hospital & Clinics	3				
Totals	4	\$1,348,540	\$62,367	\$73,457	\$127,335

Notes on Series 17-8

Cossatot Community College of the University of Arkansas