

UA Clinton School of Public Service
Budgeted Revenues, Expenses and Changes in Net Position
For the Year Ending June 30, 2026

All Institutional and Auxiliary Scholarships should be reflected under Institutional Scholarships and Allowances under the following categories: Tuition & Fees, Athletics, Housing and/or Bookstore.

However, there may be instances when your campus pays out and/or refunds Institutional Scholarships. If so, reflect that portion in scholarship expense.

	E&G	Auxiliary	Restricted	Plant	Other	TOTAL
OPERATING REVENUE						
Student tuition & fees	\$ 1,550,000					\$ 1,550,000
Less: Institutional scholarships						-
Less: Other scholarship allowances			\$ (1,475,000)			(1,475,000)
Patient services						-
Federal and county appropriations						-
Federal grants - Pell						-
Federal grants and contracts						-
State and local grants and contracts						-
Non-governmental grants and contracts			450,000			450,000
Sales/services of educational departments						-
Insurance plan						-
Auxiliary enterprises:						
Athletics						-
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Housing/food service						-
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Bookstore						-
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Other auxiliary enterprises						-
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Other operating revenues	340,000					340,000
TOTAL OPERATING REVENUES	1,890,000	-	(1,025,000)	-	-	865,000
OPERATING EXPENSES						
Compensation & benefits	3,078,877		335,076			3,413,953
Supplies & services	1,082,019		235,000			1,317,019
Scholarships & fellowships						-
Insurance plan						-
Depreciation				66,000		66,000
TOTAL OPERATING EXPENSES	4,160,896	-	570,076	66,000	-	4,796,972
OPERATING INCOME/LOSS	(2,270,896)	-	(1,595,076)	(66,000)	-	(3,931,972)
NON-CAPITAL SUBSIDIES						
State appropriations	2,336,896					2,336,896
Property & sales tax						-
Federal grants and contracts						- (ex. SEOG, HEERF, etc.) (Pell moves to Operating Expenses)
State and local grants and contracts						- (ex. ADHE Scholarship Programs/Grants)
Non-governmental grants and contracts						-
Gifts			1,435,000			1,435,000
Other non-capital subsidies						-
TOTAL NON-CAPITAL SUBSIDIES	2,336,896	-	1,435,000	-	-	3,771,896
OPERATING INCOME/LOSS AND NON-CAPITAL SUBSIDIES	66,000	-	(160,076)	(66,000)	-	(160,076)
NON-OPERATING REVENUES (EXPENSES)						
Investment income						-
Interest on capital asset-related debt						-
Capital appropriations						-
Capital gifts and grants						-
Other non-operating revenues (expenses)						- (ex. Bond and Loan Proceeds, Other Non-Operating Rev, Gain/Loss on Disposal)
NET NON-OPERATING REVENUES	-	-	-	-	-	-
INCOME (LOSS) BEFORE UNUSUAL OR INFREQUENT ITEMS	66,000	-	(160,076)	(66,000)	-	(160,076)

UNUSUAL OR INFREQUENT ITEMS									
Impairment gain (loss) on flood damage, net									-
Pollution remediation									-
Other unusual or infrequent items									-
TOTAL UNUSUAL OR INFREQUENT ITEMS	-	-	-	-	-	-	-	-	-
TRANSFERS IN (OUT)									
Debt Service									-
Other Transfers	(66,000)					66,000			-
TOTAL TRANSFERS IN (OUT)	(66,000)	-	-		66,000		-		-
INCREASE (DECREASE) IN NET POSITION									
\$	-	\$	-	\$	(160,076)	\$	-	\$	-
\$	-	\$	-	\$	(160,076)	\$	-	\$	(160,076)
IF DECREASE IN NET POSITION ABOVE:									
Use of prior year net position to balance budget*					160,076				160,076
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
*Use of prior year net position for the following:									
Carry over of Kellogg Foundation Grants					160,076				-
									160,076
									-
Total (agrees to "Use of prior year net position" above)	\$	-	\$	-	\$	160,076	\$	-	\$
\$	-	\$	-	\$	160,076	\$	-	\$	160,076
NET POSITION:									
Audited net position at June 30, 2024	\$	2,228,248						\$	2,228,248
Projected change in net position for year ending June 30, 2025									-
Projected net position at June 30, 2025	\$	2,228,248	\$	-	\$	-	\$	-	\$
\$	2,228,248	\$	-	\$	-	\$	-	\$	2,228,248