

UAMS
Budgeted Revenues, Expenses and Changes in Net Position
For the Year Ending June 30, 2025

	E&G	Auxiliary	Restricted	Plant	Other	TOTAL
OPERATING REVENUE						
Student tuition & fees	\$ 54,986,462					\$ 54,986,462
Less: Institutional scholarships	(978,325)					(978,325)
Less: Other scholarship allowances						-
Patient services	1,469,808,615					1,469,808,615
Federal and county appropriations						-
Federal grants and contracts	777,998		143,238,255			144,016,253
State and local grants and contracts	17,567,290		15,588,556	770,376		33,926,222
Non-governmental grants and contracts	99,185,664	63,000	21,324,941			120,573,605
Sales/services of educational departments	46,037,403					46,037,403
Insurance plan						-
Auxiliary enterprises:						-
Athletics						-
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Housing/food service	8,750,588	1,171,975				9,922,563
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Bookstore						-
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Other auxiliary enterprises	81,946	2,820,000				2,901,946
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Other operating revenues	202,633,894	299,000	512,367		181,541	203,626,802
TOTAL OPERATING REVENUES	1,898,851,536	4,353,975	180,664,119	770,376	181,541	2,084,821,547
OPERATING EXPENSES						
Compensation & benefits	1,257,389,835	1,241,166	105,440,966	-	317,612	1,364,389,579
Supplies & services	655,763,391	574,778	108,785,708	(53,663,237)	36,899	711,497,538
Scholarships & fellowships	1,943,204	-	5,818,326	-	96,250	7,857,780
Insurance plan	-	-	-	-	-	-
Depreciation	1,756,997	-	17,844	101,209,527	-	102,984,368
TOTAL OPERATING EXPENSES	1,916,853,428	1,815,944	220,062,844	47,546,289	450,760	2,186,729,266
OPERATING INCOME/LOSS	(18,001,892)	2,538,031	(39,398,725)	(46,775,913)	(269,219)	(101,907,719)

UAMS
Budgeted Revenues, Expenses and Changes in Net Position
For the Year Ending June 30, 2025

	E&G	Auxiliary	Restricted	Plant	Other	TOTAL
NON-OPERATING REVENUES (EXPENSES)						
State appropriations	58,407,123		34,834,215		150,000	93,391,338
Property & sales tax						-
Federal nonoperating grants						-
State and local nonoperating grants						-
Other nonoperating grants						-
Gifts	24,766,942		3,751,455		71,970	28,590,367
Investment income	2,627,643		3,838,263	1,388,280	-	7,854,186
Interest on capital asset-related debt	(5,196,861)		(37,729)	(18,908,593)		(24,143,183)
Other						-
NET NON-OPERATING REVENUES	80,604,847	-	42,386,204	(17,520,313)	221,970	105,692,708
INCOME (LOSS) BEFORE OTHER REV/EXP	62,602,955	2,538,031	2,987,479	(64,296,226)	(47,249)	3,784,989
OTHER CHANGES IN NET POSITION						
Capital appropriations						-
Capital gifts and grants						-
Other						-
TOTAL OTHER CHANGES	-	-	-	-	-	-
TRANSFERS IN (OUT)						
Debt Service	32,827,662	2,813,878		(35,641,540)		-
Other	6,219,719		780,281	(7,000,000)		-
TOTAL TRANSFERS IN (OUT)	39,047,381	2,813,878	780,281	(42,641,540)	-	-
INCREASE (DECREASE) IN NET POSITION	\$ 23,555,574	\$ (275,847)	\$ 2,207,198	\$ (21,654,686)	\$ (47,249)	\$ 3,784,989

IF DECREASE IN NET POSITION ABOVE:

Use of prior year net position to balance budget*						-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Use of prior year net position for the following:

						-
						-
						-
Total (agrees to "Use of prior year net position" above)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NET POSITION:

Audited net position at June 30, 2023						\$ -
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	<u>E&G</u>	<u>Auxiliary</u>	<u>FY2025 Restricted</u>	<u>Plant</u>	<u>Other</u>
Revenue					
40000:Patient Services - Gross	0.00	0.00	0.00	0.00	0.00
40005:Allowance for Hospital Bad Debt	-46,830,277.00	0.00	0.00	0.00	0.00
40010:Meaningful Use Revenue	0.00	0.00	0.00	0.00	0.00
40100:Patient Services Revenue	4,168,998,656.25	0.00	0.00	0.00	0.00
40143:CAST Gross Revenue	51,227.90	0.00	0.00	0.00	0.00
40500:Allowance Patient Services	-2,648,530,779.15	0.00	0.00	0.00	0.00
40519:CAST Allowance	-1,100.67	0.00	0.00	0.00	0.00
41000:Tuition	48,666,111.00	0.00	0.00	0.00	0.00
41005:Institutional Scholarships Allowance	-978,325.00	0.00	0.00	0.00	0.00
41010:Student Fees	6,320,351.00	0.00	0.00	0.00	0.00
41015:Other Scholarship Allowance	0.00	0.00	0.00	0.00	0.00
42000:State Appropriations	58,407,123.00	0.00	34,509,215.00	0.00	475,000.00
42050:Federal Appropriations	0.00	0.00	0.00	0.00	0.00
42055:County Appropriations	0.00	0.00	0.00	0.00	0.00
42070:Property and Sales Tax Revenue	0.00	0.00	0.00	0.00	0.00
43000:Federal Grants and Contracts Revenue	777,998.00	0.00	126,801,087.00	0.00	0.00
43005:Federal Grants and Contracts - Non Operating Revenue	0.00	0.00	0.00	0.00	0.00
43010:State Grants and Contracts Revenue	17,567,289.62	0.00	15,588,556.00	770,376.00	0.00
43020:Private Grants and Contracts Revenue	99,185,663.98	63,000.00	21,324,941.00	0.00	0.00
43025:Private Grants and Contracts - Non Operating Revenue	0.00	0.00	0.00	0.00	0.00
43030:Local Grants and Contracts Revenue	0.00	0.00	0.00	0.00	0.00
43035:State and Local Grants and Contracts - Non Operating Revenue	0.00	0.00	0.00	0.00	0.00
43040:Federal Pass Through Award Revenue	0.00	0.00	16,437,168.01	0.00	0.00
43045:Other Government Award Revenue	0.00	0.00	0.00	0.00	0.00
44000:Sales and Services of Educational Activities	46,037,403.00	0.00	0.00	0.00	0.00
45000:Agency Revenues	0.00	0.00	0.00	0.00	0.00
46000:Auxiliary Enterprises - Athletics	0.00	0.00	0.00	0.00	0.00
46005:Auxiliary Enterprises - Institutional Athletics Scholarships Allowance	0.00	0.00	0.00	0.00	0.00
46006:Auxiliary Enterprises - Other Athletics Scholarships Allowance	0.00	0.00	0.00	0.00	0.00
46020:Auxiliary Enterprises - Food Service	8,750,588.00	0.00	0.00	0.00	0.00
46025:Auxiliary Enterprises - Institutional Food Service Scholarships Allowance	0.00	0.00	0.00	0.00	0.00
46026:Auxiliary Enterprises - Other Food Service Scholarships Allowance	0.00	0.00	0.00	0.00	0.00
46030:Auxiliary Enterprises - Housing	0.00	1,171,975.00	0.00	0.00	0.00
46035:Auxiliary Enterprises - Institutional Housing Scholarships Allowance	0.00	0.00	0.00	0.00	0.00
46036:Auxiliary Enterprises - Other Housing Scholarships Allowance	0.00	0.00	0.00	0.00	0.00
46040:Auxiliary Enterprises - Bookstore	0.00	0.00	0.00	0.00	0.00
46045:Auxiliary Enterprises - Institutional Bookstore Scholarships Allowance	0.00	0.00	0.00	0.00	0.00
46046:Auxiliary Enterprises - Other Bookstore Scholarships Allowance	0.00	0.00	0.00	0.00	0.00
46050:Auxiliary Enterprises - Other	81,946.20	0.00	0.00	0.00	0.00
46055:Auxiliary Enterprises - Other - Other Scholarship Allowance	0.00	0.00	0.00	0.00	0.00
46060:Auxiliary Enterprises - Parking	0.00	2,820,000.00	0.00	0.00	0.00
47000:Other Operating Revenues	2,050,967.95	299,000.00	581,551.00	0.00	72,250.00
47001:Other Operating Revenues - Pharmacy	200,147,211.46	0.00	0.00	0.00	0.00
47005:Bond and Loan Proceeds	0.00	0.00	0.00	0.00	0.00
47020:Forfeiture Revenue - Benefits Related	0.00	0.00	0.00	0.00	0.00
47025:Interest Income	36,326.00	0.00	2,083,769.00	1,388,280.00	0.00
47065:Other Non-Operating Revenues	435,715.00	0.00	-69,184.00	0.00	0.00
47500:Discounts Given	0.00	0.00	0.00	0.00	0.00
47600:Lessor Lease Revenue - GASB 87	0.00	0.00	0.00	0.00	0.00
48000:Gift Revenue	24,766,942.00	0.00	3,751,455.00	0.00	71,970.00
49000:Investment Income	2,585,817.00	0.00	1,746,420.00	0.00	-52,000.00
49010:Realized Gains and Losses	2,900.00	0.00	40,764.00	0.00	30,000.00
49015:Unrealized Gains and Losses	2,600.00	0.00	0.00	0.00	22,000.00
49030:Interdepartmental Revenue	37,612,283.00	1,518,000.00	726,156.00	0.00	0.00
49031:Interdepartmental - CORE Recharge Services - Revenue	707,000.00	0.00	-32,690.00	0.00	0.00
49040:Facilities & Administration Recovery Revenue	28,787,317.75	0.00	0.00	0.00	0.00
49050:Intercompany Overpayment	0.00	0.00	0.00	0.00	0.00
49900:UA System AD&D Revenue	0.00	0.00	0.00	0.00	0.00
49910:UA System Dental Revenue	0.00	0.00	0.00	0.00	0.00
49920:UA System Health Plan Revenue	0.00	0.00	0.00	0.00	0.00
49930:UA System Life Insurance Revenue	0.00	0.00	0.00	0.00	0.00
49940:UA System Long Term Disability Revenue	0.00	0.00	0.00	0.00	0.00

49950:UA System Short Term Disability Revenue	0.00	0.00	0.00	0.00	0.00
49960:UA System Retiree Benefit Revenue	0.00	0.00	0.00	0.00	0.00
49970:UA System Critical Illness Revenue	0.00	0.00	0.00	0.00	0.00
49980:UA System Vision Retiree Revenue	0.00	0.00	0.00	0.00	0.00
Total Revenue	2,055,638,956	5,871,975	223,489,208	2,158,656	728,511

Expense					
50000:Salaries	1,120,433,673.23	1,079,505.41	85,941,552.38	0.00	260,009.90
50900:Negative Salary/Wage Reserve - Budget Only	-84,257,940.99	-110,200.00	-681,685.06	0.00	0.00
52000:Fringe Benefits	226,360,405.80	271,861.00	20,181,098.83	0.00	57,601.60
52010:Fringe Benefits - Waivers	390,000.00	0.00	0.00	0.00	0.00
52020:Fringe Benefits - Other	20,500.00	0.00	0.00	0.00	0.00
52900:Negative Fringe Benefits Reserve - Budget Only	-1,677,690.77	0.00	0.00	0.00	0.00
60000:Supplies	14,236,452.67	59,287.00	1,901,920.66	200,067.02	10,587.00
60020:Educational Supplies & Materials	1,373,073.37	100.00	971,743.00	0.00	0.00
60070:Drugs & Medicines	251,572,828.49	0.00	1,000.00	0.00	0.00
60075:Medical Appliances	1,714,575.65	0.00	230.00	398.00	0.00
60076:Medical Instruments	5,347,771.72	0.00	8,608.00	0.00	0.00
60080:Health & Laboratory Supplies	88,791,467.05	100.00	5,883,505.86	30,078.00	0.00
60085:Medical Implants	50,264,733.45	0.00	31,854.00	0.00	0.00
60090:Lab Animals	407,001.00	0.00	30,212.00	0.00	0.00
60095:IV Supplies	4,624,372.86	0.00	4,098.00	0.00	0.00
60100:Obsolete Medical Supplies	0.00	0.00	0.00	0.00	0.00
60140:Software/Licenses	27,310,183.74	1,900.00	234,338.00	0.00	0.00
60150:Cost of Goods Sold	1,062,000.00	0.00	5,000.00	0.00	0.00
60160:Food Purchases	6,582,688.36	1,915.00	436,012.00	0.00	0.00
60170:Promotional Materials	60,212.76	0.00	68,364.00	0.00	0.00
61055:Maintenance & Repairs	33,922,629.09	148,240.00	1,679,818.00	200,155.00	0.00
61155:Rentals	5,570,190.67	820,878.00	443,230.00	0.00	0.00
61250:Services	91,463,152.47	926,963.00	20,261,776.63	280,202.00	26,311.92
61300:Professional & Administrative Fees	9,528,828.55	0.00	1,942,690.00	6,000,000.00	0.00
61310:Engineering & Architect Fees	-17,500.00	0.00	-92,234.00	0.00	0.00
61320:Legal Fees	754,468.00	0.00	0.00	0.00	0.00
61330:Medical Fees	1,414,526.54	0.00	0.00	0.00	0.00
61450:General & Administrative	27,946,476.81	9,410.00	2,129,394.00	0.00	0.00
61525:Investment Expenses	0.00	0.00	4,672.00	0.00	0.00
61550:Bad Debt and Writeoffs	0.00	0.00	0.00	0.00	0.00
62000:Travel	7,529,189.19	6,000.00	1,951,309.00	0.00	0.00
63000:Discounts Taken	0.00	0.00	0.00	0.00	0.00
63400:Refunds to Grantors and Students	2,400.00	0.00	0.00	0.00	0.00
63500:Other Costs	2,225,182.65	0.00	7,408,284.00	0.00	0.00
63510:Gain/Loss Material Revaluation	-906,048.00	0.00	0.00	0.00	0.00
64000:HEERF Lost Revenues & Prior Year Expenses	0.00	0.00	0.00	0.00	0.00
65000:Utilities	11,451,980.84	0.00	106,428.00	0.00	0.00
66000:Lease Expense	21,245,242.46	24,000.00	653,284.00	-23,770,948.46	0.00
67000:Scholarships and Fellowships	1,943,204.00	0.00	5,818,326.00	0.00	96,250.00
67005:Scholarship Expense Allowance	0.00	0.00	0.00	0.00	0.00
67100:Perkins Expense	0.00	0.00	0.00	0.00	0.00
67200:Rural Practice Loan Expense	0.00	0.00	1,111,098.00	0.00	0.00
68000:Agency Expenses	0.00	0.00	0.00	0.00	0.00
69000:Interdepartmental Expense	56,004,990.96	69,727.00	3,776,848.00	639.76	0.00
69001:Interdepartmental - Internal Cost Recovery	-19,090,774.45	-40,000.00	806,027.00	0.00	0.00
69002:Interdepartmental - CORE Recharge Services - Revenue/Contra	-221,144.00	0.00	0.00	0.00	0.00
69003:Interdepartmental - Physical Plant Fees	877,751.63	110,500.00	5,550.00	0.00	0.00
69004:Interdepartmental - Scholarships/Fellowships	0.00	0.00	0.00	0.00	0.00
69005:Excess Funds for Fixed Cost Awards	0.00	0.00	0.00	0.00	0.00
69006:Interdepartmental - Shared Services	8.00	0.00	0.00	0.00	0.00
69010:Facilities & Administration Cost Expense	80,475.00	0.00	28,706,842.46	0.00	0.00
69050:UA System AD&D Expense	0.00	0.00	0.00	0.00	0.00
69051:UA System Dental Expense	0.00	0.00	0.00	0.00	0.00
69052:UA System Health Plan Expense	0.00	0.00	0.00	0.00	0.00
69053:UA System Life Insurance Expense	0.00	0.00	0.00	0.00	0.00
69054:UA System Long Term Disability Expense	0.00	0.00	0.00	0.00	0.00
69055:UA System Short Term Disability Expense	0.00	0.00	0.00	0.00	0.00
69056:UA System Critical Illness Expense	0.00	0.00	0.00	0.00	0.00

69057:UA System Vision Retiree Expense	0.00	0.00	0.00	0.00	0.00
69900:Supplies and Services - Budget Only	1,224,558.00	-109,242.00	2,583,848.00	-153,108.00	0.00
69997:Prior Year Net Position - Budget Only	0.00	0.00	0.00	0.00	0.00
69998:Accounts Payable Conversion (Exp)	0.00	0.00	0.00	0.00	0.00
70000:Capital Outlay	4,696,327.79	0.00	23,631,573.00	-28,327,900.79	0.00
71000:Capital Outlay - Low Value	4,670,722.77	63,000.00	2,824,540.00	969,689.00	0.00
71050:Non-Capitalized Intangible Expense	0.00	0.00	0.00	0.00	0.00
72000:Depreciation Expense	126,856.00	0.00	0.00	75,393,874.92	0.00
72010:Funded Depreciation	0.00	0.00	0.00	0.00	0.00
72015:Amortization Expense	1,630,140.99	0.00	17,844.00	25,815,651.97	0.00
73000:Debt Service - Principal	9,148,996.00	0.00	0.00	-9,092,509.00	0.00
73010:Debt Service - Interest	5,196,860.75	0.00	37,729.00	25,699,922.92	0.00
73015:Debt Service - Amortization	0.00	0.00	0.00	-6,791,330.00	0.00
73020:Debt Service - Agent Fees	0.00	0.00	0.00	0.00	0.00
73030:Debt Issuance Cost	0.00	0.00	0.00	0.00	0.00
73050:Interest Expense	0.00	0.00	0.00	0.00	0.00
74000:Gain or Loss on Disposal of Assets	0.00	0.00	0.00	0.00	0.00
74100:Gain/Loss Catastrophic Events	0.00	0.00	0.00	0.00	0.00
75000:Impairment Loss	0.00	0.00	0.00	0.00	0.00
Total Expense	1,993,036,001	3,333,944	220,826,729	66,454,882	450,760
Operating Income/Loss	62,602,955	2,538,031	2,662,479	-64,296,226	277,751
Transfers In (Out)					
80000:Capital Debt Additions	0.00	0.00	0.00	0.00	0.00
80005:Capital Debt Deletions	0.00	0.00	0.00	0.00	0.00
80015:Capital Asset Additions	0.00	0.00	0.00	0.00	0.00
80020:Bonds Payable Additions	0.00	0.00	0.00	0.00	0.00
80025:Debt Service Payment Additions	0.00	0.00	0.00	0.00	0.00
80030:Capital Asset Deletions	0.00	0.00	0.00	0.00	0.00
80035:Bonds Payable Deletions	0.00	0.00	0.00	0.00	0.00
80040:Debt Service Payment Deletions	0.00	0.00	0.00	0.00	0.00
80045:CARES ACT	0.00	0.00	0.00	0.00	0.00
81000:Non-Mandatory Transfers	0.00	0.00	0.00	0.00	0.00
81005:Mandatory Transfers	0.00	0.00	0.00	0.00	0.00
81010:Debt Service Transfers	32,827,662.00	2,813,878.00	0.00	-35,641,540.00	0.00
81015:Endowment Distribution Transfers	0.00	0.00	0.00	0.00	0.00
81016:Auxiliary Transfers	0.00	0.00	0.00	0.00	0.00
81021:Capital Transfers	7,000,000.00	0.00	0.00	-7,000,000.00	0.00
81022:Operating Funding Transfer	-780,281.00	0.00	780,281.00	0.00	0.00
81023:Com Campus Contribution Transfer	0.00	0.00	0.00	0.00	0.00
81024:Match Transfer from ICE	0.00	0.00	0.00	0.00	0.00
81025:Medicaid Match Transfer	0.00	0.00	0.00	0.00	0.00
81026:Intra Division Transfer	0.00	0.00	0.00	0.00	0.00
81027:UAMS - Campus Overhead	0.00	0.00	0.00	0.00	0.00
Total Transfers In (Out)	39,047,381	2,813,878	780,281	-42,641,540	0
Changes in Net Position					
47090:Adjustments to Prior Year Revenues and Expenses	0.00	0.00	0.00	0.00	0.00
42100:Capital Appropriations	0.00	0.00	0.00	0.00	0.00
43065:Capital Grants and Gifts	0.00	0.00	0.00	0.00	0.00
76000:Extraordinary Item	0.00	0.00	0.00	0.00	0.00
Total Changes in Net Position	0	0	0	0	0
Net Position	23,555,574	-275,847	1,882,198	-21,654,686	277,751
					3,784,989