

UAMS
Budgeted Revenues, Expenses and Changes in Net Position
For the Year Ending June 30, 2026

	E&G	Auxiliary	Restricted	Plant	Other	TOTAL
OPERATING REVENUE						
Student tuition & fees	\$ 54,107,424					\$ 54,107,424
Less: Institutional scholarships	(38,000)					(38,000)
Less: Other scholarship allowances						-
Patient services	1,522,899,551					1,522,899,551
Federal and county appropriations						-
Federal grants - Pell			2,700,000			2,700,000
Federal grants and contracts	1,113,754		142,407,296			143,521,050
State and local grants and contracts	16,337,888		14,649,270	770,376		31,757,534
Non-governmental grants and contracts	248,942,817	65,830	22,985,341			271,993,988
Sales/services of educational departments	51,967,178					51,967,178
Insurance plan						-
Auxiliary enterprises:						-
Athletics						-
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Housing/food service	8,750,588	1,170,205				9,920,793
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Bookstore						-
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Other auxiliary enterprises	66,262	3,375,000				3,441,262
Less: Institutional scholarships						-
Less: Other scholarship allowances						-
Other operating revenues	275,761,623	227,940	447,251			276,436,814
TOTAL OPERATING REVENUES	2,179,909,085	4,838,975	183,189,158	770,376	-	2,368,707,594
OPERATING EXPENSES						
Compensation & benefits	1,392,579,127	1,255,076	111,979,551			1,505,813,754
Supplies & services	783,074,214	728,680	90,601,089	(28,617,275)		845,786,708
Scholarships & fellowships	(3,733,878)		6,684,164			2,950,286
Insurance plan						-
Depreciation	394,655			98,607,288		99,001,943
TOTAL OPERATING EXPENSES	2,172,314,118	1,983,756	209,264,804	69,990,013	-	2,453,552,691
OPERATING INCOME/LOSS	7,594,967	2,855,219	(26,075,646)	(69,219,637)	-	(84,845,097)

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NON-CAPITAL SUBSIDIES						
State appropriations	48,860,528		21,017,732			69,878,260
Property & sales tax						-
Federal grants and contracts			54,000			54,000
State and local grants and contracts						-
Non-governmental grants and contracts						-
Gifts	22,973,694		3,953,010			26,926,704
Other non-capital subsidies						-
TOTAL NON-CAPITAL SUBSIDIES	71,834,222	-	25,024,742	-	-	96,858,964
OPERATING INCOME/LOSS AND NON-CAPITAL SUBSIDIES	79,429,189	2,855,219	(1,050,904)	(69,219,637)	-	12,013,867

	E&G	Auxiliary	Restricted	Plant	Other	TOTAL
NON-OPERATING REVENUES (EXPENSES)						
Investment income	7,828,750		3,800,434			11,629,184
Interest on capital asset-related debt	(4,041,421)		(37,729)	(19,611,825)		(23,690,975)
Capital appropriations						-
Capital gifts and grants						-
Other non-operating revenues (expenses)	18,000		29,924			47,924
NET NON-OPERATING REVENUES	3,805,329	-	3,792,629	(19,611,825)	-	(12,013,867)
INCOME (LOSS) BEFORE UNUSUAL OR INFREQUENT ITEMS	83,234,518	2,855,219	2,741,725	(88,831,462)	-	-

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	(34,526,592)	(2,823,366)	-	37,349,958		-
Other Transfers	(6,158,840)		(841,160)	7,000,000		-
TOTAL TRANSFERS IN (OUT)	(40,685,432)	(2,823,366)	(841,160)	44,349,958	-	-
INCREASE (DECREASE) IN NET POSITION	\$ 42,549,086	\$ 31,853	\$ 1,900,565	\$ (44,481,504)	\$ -	\$ -

IF DECREASE IN NET POSITION ABOVE:

Use of prior year net position to balance budget*						-
\$ 42,549,086	\$ 31,853	\$ 1,900,565	\$ (44,481,504)	\$ -	\$ -	-

*Use of prior year net position for the following:

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Total (agrees to "Use of prior year net position" above)	\$	-	\$	-	\$	-	\$	-	\$
NET POSITION:									
Audited net position at June 30, 2024	\$	226,708,564		\$	112,092,702	\$	386,038,369		\$ 724,839,635
Projected change in net position for year ending June 30, 2025		17,758,518	747,075		3,199,094		(30,098,156)		\$ (8,393,469)
Projected net position at June 30, 2025	\$	244,467,082	\$	747,075	\$	115,291,796	\$	355,940,213	\$ - \$ 716,446,166