

2008 – 2009

**Financial
Report
Supporting Schedules**

University of Arkansas

Fayetteville Campus
Agricultural Experiment Station
Cooperative Extension Service
Arkansas Archeological Survey
Criminal Justice Institute
Clinton School
AREON

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Supporting Schedules

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This document supports the University of Arkansas Annual Financial Reports issued for the fiscal year 2008-09. It is not intended to be used stand-alone, but as support and clarification for the amounts reported in the Annual report.

Exhibit C.1

University of Arkansas - Fayetteville

Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2009
With Comparative Totals for the Year Ended June 30, 2008

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2009 Total</u>	<u>Fiscal 2008 Total</u>
Revenues				
Educational and General				
Student Tuition and Fees	\$ 125,688,331	\$	\$ 125,688,331	\$ 109,491,153
State Appropriations	121,417,117	1,973,726	123,390,843	123,171,823
Federal Appropriations				
Endowment Earnings	1,694,768	1,863,645	3,558,413	2,657,027
Federal Grants and Contracts		34,279,830	34,279,830	33,275,428
State and Local Grants and Contracts		19,779,518	19,779,518	21,903,927
Private Gifts, Grants, and Contracts	4,340,244	10,244,492	14,584,736	15,579,812
Sales and Services	14,018,156	7,207	14,025,363	13,259,537
Other Sources	5,694,830	36,315,960	42,010,790	49,709,334
Total Educational and General	<u>\$ 272,853,446</u>	<u>\$ 104,464,378</u>	<u>\$ 377,317,824</u>	<u>\$ 369,048,041</u>
Auxiliary Enterprises				
	112,740,525	5,787,058	118,527,583	114,988,437
Total Revenues	<u>\$ 385,593,971</u>	<u>\$ 110,251,436</u>	<u>\$ 495,845,407</u>	<u>\$ 484,036,478</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$ 104,108,463	\$ 18,609,668	\$ 122,718,131	\$ 116,080,994
Research	16,238,093	27,821,474	44,059,567	42,815,562
Public Service	8,585,150	6,984,489	15,569,639	16,347,137
Academic Support	29,417,925	6,473,737	35,891,662	33,336,603
Student Services	17,480,829	514,627	17,995,456	18,803,633
Institutional Support	35,588,792	3,328,935	38,917,727	39,594,268
Operation and Maintenance of Plant	31,551,337	39,243	31,590,580	29,067,174
Scholarships and Awards	13,225,593	35,009,146	48,234,739	46,019,515
Total Educational and General Expenditures	<u>\$ 256,196,182</u>	<u>\$ 98,781,319</u>	<u>\$ 354,977,501</u>	<u>\$ 342,064,886</u>
Mandatory Transfers for:				
Principal and Interest	\$ 11,433,115	\$ 521,047	\$ 11,954,162	\$ 11,760,509
Loans Matching				
Total Educational and General	<u>\$ 267,629,297</u>	<u>\$ 99,302,366</u>	<u>\$ 366,931,663</u>	<u>\$ 353,825,395</u>
Auxiliary Enterprises				
Expenditures	\$ 88,471,247	\$ 5,535,167	\$ 94,006,414	\$ 92,793,013
Mandatory Transfers for:				
Principal and Interest	17,404,736		17,404,736	13,250,731
Total Auxiliary Enterprises	<u>\$ 105,875,983</u>	<u>\$ 5,535,167</u>	<u>\$ 111,411,150</u>	<u>\$ 106,043,744</u>
Total Expenditures and Mandatory Transfers	<u>\$ 373,505,280</u>	<u>\$ 104,837,533</u>	<u>\$ 478,342,813</u>	<u>\$ 459,869,139</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues	\$	\$	\$	\$
Plant Additions	(17,261,587)	(1,131,717)	(18,393,304)	(19,134,501)
Other Transfers and Changes	8,157,796	(6,765,237)	1,392,559	(7,575)
Net Increase/(Decrease) for the Year	<u>\$ 2,984,900</u>	<u>\$ (2,483,051)</u>	<u>\$ 501,849</u>	<u>\$ 5,025,263</u>

Exhibit C.2

University of Arkansas - Agri Experiment Station

Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2009

With Comparative Totals for the Year Ended June 30, 2008

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2009 Total</u>	<u>Fiscal 2008 Total</u>
Revenues				
Educational and General				
State Appropriations	\$ 36,762,189	\$ 1,835,485	\$ 38,597,674	\$ 38,368,849
Federal Appropriations		4,492,479	4,492,479	4,428,538
Endowment Earnings		177,937	177,937	194,749
Federal Grants and Contracts		8,173,268	8,173,268	6,827,483
State and Local Grants and Contracts		1,213,399	1,213,399	632,992
Private Gifts, Grants, and Contracts	2,502,164	5,927,719	8,429,883	7,930,642
Sales and Services	4,129,803		4,129,803	4,359,598
Other Sources	1,585,190	31,670	1,616,860	933,358
Total Educational and General	<u>\$ 44,979,346</u>	<u>\$ 21,851,957</u>	<u>\$ 66,831,303</u>	<u>\$ 63,676,209</u>
Expenditures and Mandatory Transfers				
Educational and General				
Research	\$ 40,408,580	\$ 20,407,127	\$ 60,815,707	\$ 59,239,357
Public Service		86,705	86,705	
Total Educational and General Expenditures	<u>\$ 40,408,580</u>	<u>\$ 20,493,832</u>	<u>\$ 60,902,412</u>	<u>\$ 59,239,357</u>
Mandatory Transfers for:				
Principal and Interest	\$ 9,732	\$	\$ 9,732	\$ 9,732
Total Educational and General	<u>\$ 40,418,312</u>	<u>\$ 20,493,832</u>	<u>\$ 60,912,144</u>	<u>\$ 59,249,089</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues	\$	\$	\$	\$
Plant Additions	(856,869)		(856,869)	(10,526,042)
Other Transfers and Changes	<u>(481,139)</u>	<u>(1,238,166)</u>	<u>(1,719,305)</u>	<u>(1,172,966)</u>
Net Increase/(Decrease) for the Year	<u><u>\$ 3,223,026</u></u>	<u><u>\$ 119,959</u></u>	<u><u>\$ 3,342,985</u></u>	<u><u>\$ (7,271,888)</u></u>

Exhibit C.3

University of Arkansas - Cooperative Extension Service

Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2009

With Comparative Totals for the Year Ended June 30, 2008

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2009 Total</u>	<u>Fiscal 2008 Total</u>
Revenues				
Educational and General				
State Appropriations	\$ 31,064,141	\$	\$ 31,064,141	\$ 30,989,579
Federal Appropriations		10,016,682	10,016,682	8,656,523
Endowment Earnings				
County Appropriations		2,919,089	2,919,089	2,847,184
Federal Grants and Contracts		2,740,512	2,740,512	2,707,167
State and Local Grants and Contracts	63,091	124,594	187,685	1,019,539
Private Gifts, Grants, and Contracts	11,298	2,584,154	2,595,452	2,339,948
Sales and Services	2,658,066	3,487	2,661,553	2,670,605
Other Sources	1,097,368	6,745	1,104,113	1,386,888
Total Educational and General	<u>\$ 34,893,964</u>	<u>\$ 18,395,263</u>	<u>\$ 53,289,227</u>	<u>\$ 52,617,433</u>
Expenditures and Mandatory Transfers				
Educational and General				
Research	\$	\$	\$	\$
Public Service	<u>36,266,305</u>	<u>15,310,363</u>	<u>51,576,668</u>	<u>50,637,333</u>
Total Educational and General Expenditures	<u>\$ 36,266,305</u>	<u>\$ 15,310,363</u>	<u>\$ 51,576,668</u>	<u>\$ 50,637,333</u>
Mandatory Transfers for:				
Principal and Interest	\$	\$ 100,456	\$ 100,456	\$ 110,341
Total Educational and General	<u>\$ 36,266,305</u>	<u>\$ 15,410,819</u>	<u>\$ 51,677,124</u>	<u>\$ 50,747,674</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues	\$	\$	\$	\$
Plant Additions				(540,933)
Other Transfers and Changes	<u>1,114,414</u>	<u>(678,778)</u>	<u>435,636</u>	<u>367,937</u>
Net Increase/(Decrease) for the Year	<u>\$ (257,927)</u>	<u>\$ 2,305,666</u>	<u>\$ 2,047,739</u>	<u>\$ 1,696,763</u>

Exhibit C.4

University of Arkansas - Archeological Survey

Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2009

With Comparative Totals for the Year Ended June 30, 2008

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2009 Total</u>	<u>Fiscal 2008 Total</u>
Revenues				
Educational and General				
State Appropriations	\$ 2,429,398	\$ 149,256	\$ 2,578,654	\$ 2,680,806
Federal Grants and Contracts		(900)	(900)	19,037
State and Local Grants and Contracts		220,063	220,063	181,084
Private Gifts, Grants, and Contracts	34,851	51,779	86,630	114,593
Sales and Services	120		120	214
Other Sources	696		696	14,867
Total Educational and General	<u>\$ 2,465,065</u>	<u>\$ 420,198</u>	<u>\$ 2,885,263</u>	<u>\$ 3,010,601</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$	\$ 60,793	\$ 60,793	\$ 59,580
Research	2,441,617	340,789	2,782,406	2,693,085
Academic Support	22,129		22,129	15,028
Total Educational and General Expenditures	<u>\$ 2,463,746</u>	<u>\$ 401,582</u>	<u>\$ 2,865,328</u>	<u>\$ 2,767,693</u>
Mandatory Transfers for:				
Principal and Interest	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Educational and General	<u>\$ 2,463,746</u>	<u>\$ 401,582</u>	<u>\$ 2,865,328</u>	<u>\$ 2,767,693</u>
Total Expenditures and Mandatory Transfers	<u>\$ 2,463,746</u>	<u>\$ 401,582</u>	<u>\$ 2,865,328</u>	<u>\$ 2,767,693</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues	\$	\$	\$	\$
Plant Additions				(100)
Other Transfers and Changes	<u>(7,400)</u>		<u>(7,400)</u>	<u>(5,547)</u>
Net Increase/(Decrease) for the Year	<u>\$ (6,081)</u>	<u>\$ 18,616</u>	<u>\$ 12,535</u>	<u>\$ 237,261</u>

Exhibit C.5

University of Arkansas - Criminal Justice Institute

Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2009

With Comparative Totals for the Year Ended June 30, 2008

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2009 Total</u>	<u>Fiscal 2008 Total</u>
Revenues				
Educational and General				
State Appropriations	\$ 1,816,263	\$	\$ 1,816,263	\$ 2,113,498
Federal Grants and Contracts		2,133,199	2,133,199	2,182,168
State and Local Grants and Contracts		699,327	699,327	376,105
Private Gifts, Grants, and Contracts		179,993	179,993	184,325
Sales and Services	529		529	1,079
Other Sources	3,814		3,814	1,314
Total Educational and General	<u>\$ 1,820,606</u>	<u>\$ 3,012,519</u>	<u>\$ 4,833,125</u>	<u>\$ 4,858,489</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$	\$ 137,701	\$ 137,701	\$ 37,385
Research				
Public Service	2,340,968	2,111,169	4,452,137	4,548,272
Academic Support				
Total Educational and General Expenditures	<u>\$ 2,340,968</u>	<u>\$ 2,248,870</u>	<u>\$ 4,589,838</u>	<u>\$ 4,585,657</u>
Mandatory Transfers for:				
Principal and Interest	\$	\$	\$	\$
Total Educational and General	<u>\$ 2,340,968</u>	<u>\$ 2,248,870</u>	<u>\$ 4,589,838</u>	<u>\$ 4,585,657</u>
Total Expenditures and Mandatory Transfers	<u>\$ 2,340,968</u>	<u>\$ 2,248,870</u>	<u>\$ 4,589,838</u>	<u>\$ 4,585,657</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues	\$	\$	\$	\$
Plant Additions	(260,400)		(260,400)	(116,372)
Other Transfers and Changes	<u>503,837</u>	<u>(507,652)</u>	<u>(3,815)</u>	<u>(1,314)</u>
Net Increase/(Decrease) for the Year	<u>\$ (276,925)</u>	<u>\$ 255,997</u>	<u>\$ (20,928)</u>	<u>\$ 155,146</u>

Exhibit C.6

University of Arkansas - Clinton School

Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2009

With Comparative Totals for the Year Ended June 30, 2008

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2009 Total</u>	<u>Fiscal 2008 Total</u>
Revenues				
Educational and General				
Student Tuition and Fees	\$ 354,900	\$	\$ 354,900	\$ 432,003
State Appropriations	2,279,055		2,279,055	2,263,898
Federal Grants and Contracts		792,806	792,806	158,391
State and Local Grants and Contracts		11,124	11,124	
Private Gifts, Grants, and Contracts				
Sales and Services				
Other Sources	30,386		30,386	110,556
Total Educational and General	<u>\$ 2,664,341</u>	<u>\$ 803,930</u>	<u>\$ 3,468,271</u>	<u>\$ 2,964,848</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$ 789,266	\$ 792,806	\$ 1,582,072	\$ 1,273,170
Research				
Public Service	69	10,300	10,369	160,667
Academic Support	194,284		194,284	473,826
Student Services	117,581		117,581	73,120
Institutional Support	349,755		349,755	395,551
Operation and Maintenance of Plant	100,590		100,590	94,618
Scholarships and Awards	467,618		467,618	533,660
Total Educational and General Expenditures	<u>\$ 2,019,163</u>	<u>\$ 803,106</u>	<u>\$ 2,822,269</u>	<u>\$ 3,004,612</u>
Mandatory Transfers for:				
Principal and Interest	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Educational and General	<u>\$ 2,019,163</u>	<u>\$ 803,106</u>	<u>\$ 2,822,269</u>	<u>\$ 3,004,612</u>
Total Expenditures and Mandatory Transfers	<u>\$ 2,019,163</u>	<u>\$ 803,106</u>	<u>\$ 2,822,269</u>	<u>\$ 3,004,612</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues	\$	\$	\$	\$
Plant Additions	(600,000)		(600,000)	(500,000)
Other Transfers and Changes	624	(824)	(200)	
Net Increase/(Decrease) for the Year	<u>\$ 45,802</u>	<u>\$</u>	<u>\$ 45,802</u>	<u>\$ (539,764)</u>

Exhibit C.7

University of Arkansas - AREON

Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2009

With Comparative Totals for the Year Ended June 30, 2008

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2009 Total</u>	<u>Fiscal 2008 Total</u>
Revenues				
Educational and General				
Student Tuition and Fees	\$	\$	\$	\$
State Appropriations				
Federal Grants and Contracts				
State and Local Grants and Contracts	2,048,172		2,048,172	1,000,000
Private Gifts, Grants, and Contracts				
Sales and Services	11,698		11,698	23,396
Other Sources				5,000,000
Total Educational and General	<u>\$ 2,059,870</u>	<u>\$</u>	<u>\$ 2,059,870</u>	<u>\$ 6,023,396</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$	\$	\$	\$
Research				
Public Service				
Academic Support				
Student Services				
Institutional Support				
Operation and Maintenance of Plant	1,847,464		1,847,464	1,090,642
Scholarships and Awards				
Total Educational and General Expenditures	<u>\$ 1,847,464</u>	<u>\$</u>	<u>\$ 1,847,464</u>	<u>\$ 1,090,642</u>
Mandatory Transfers for:				
Principal and Interest	<u>\$</u>	<u>\$</u>	<u>\$ 0</u>	<u>\$</u>
Total Educational and General	<u>\$ 1,847,464</u>	<u>\$</u>	<u>\$ 1,847,464</u>	<u>\$ 1,090,642</u>
Total Expenditures and Mandatory Transfers	<u>\$ 1,847,464</u>	<u>\$</u>	<u>\$ 1,847,464</u>	<u>\$ 1,090,642</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues	\$	\$	\$	\$
Plant Additions				
Other Transfers and Changes				1,062,769
Net Increase/(Decrease) for the Year	<u>\$ 212,406</u>	<u>\$</u>	<u>\$ 212,406</u>	<u>\$ 5,995,523</u>

Schedule 1

University of Arkansas
 Schedule of Current Funds Revenues
 For the Year Ended June 30, 2009

	Unrestricted	Restricted	Total	2007-08 Total
Educational and General				
Tuition and Fees				
U. of A. - Fayetteville				
Registration - Fall	\$ 42,618,155	\$	\$ 42,618,155	\$ 38,526,351
Registration - Spring	39,744,462		39,744,462	36,003,031
Registration - Summer I	4,622,200		4,622,200	4,179,731
Registration - Summer II	3,146,487		3,146,487	2,553,800
Off-Campus Centers & Distance Education	4,883,306		4,883,306	2,314,053
Non-Resident Tuition	11,487,901		11,487,901	9,139,164
Independent Study Fees	820,318		820,318	613,454
Cultural Activity Fees	126,636		126,636	122,200
Application Fees	637,919		637,919	633,991
Late Payment Fee	345,950		345,950	354,851
TELE Fees	6,694,787		6,694,787	6,139,042
Network and Technology Fees	5,184,393		5,184,393	4,622,117
Freshman Orientation	472,390		472,390	450,860
HPER Student Fees	1,537,919		1,537,919	1,483,876
Facilities Fees	909,017		909,017	
National/International Credit Fees	516,866		516,866	436,482
Other	1,939,625		1,939,625	1,918,150
	<u>\$ 125,688,331</u>	<u>\$</u>	<u>\$ 125,688,331</u>	<u>\$ 109,491,153</u>
Clinton School				
Registration - Spring	\$ 349,200	\$	\$ 349,200	\$ 426,800
Application Fees	5,650		5,650	4,153
Other	50		50	1,050
	<u>\$ 354,900</u>	<u>\$</u>	<u>\$ 354,900</u>	<u>\$ 432,003</u>
Total Tuition and Fees	<u>\$ 126,043,231</u>	<u>\$</u>	<u>\$ 126,043,231</u>	<u>\$ 109,923,156</u>
State of Arkansas Appropriations				
U. of A. - Fayetteville	\$ 121,417,117	\$ 1,973,726	\$ 123,390,843	\$ 123,171,823
Agricultural Experiment Station	36,762,189	1,835,485	38,597,674	38,368,849
Cooperative Extension Service	31,064,141		31,064,141	30,989,579
Arkansas Archeological Survey	2,429,398	149,256	2,578,654	2,680,806
Criminal Justice Institute	1,816,263		1,816,263	2,113,498
Clinton School	2,279,055		2,279,055	2,263,898
Total State of Arkansas Appropriations	<u>\$ 195,768,163</u>	<u>\$ 3,958,467</u>	<u>\$ 199,726,630</u>	<u>\$ 199,588,453</u>
Federal Appropriations				
Agricultural Experiment Station				
Hatch	\$	\$ 2,865,298	\$ 2,865,298	\$ 2,796,592
Regional Research		809,258	809,258	871,761
Animal Health		75,154	75,154	94,682
McIntire-Stennis		742,769	742,769	665,503
	<u>\$</u>	<u>\$ 4,492,479</u>	<u>\$ 4,492,479</u>	<u>\$ 4,428,538</u>
Cooperative Extension Service				
Smith-Lever	\$	\$ 9,415,386	\$ 9,415,386	\$ 8,596,374
Civil Service Retirement		601,296	601,296	60,149
	<u>\$</u>	<u>\$ 10,016,682</u>	<u>\$ 10,016,682</u>	<u>\$ 8,656,523</u>
Total Federal Appropriations	<u>\$</u>	<u>\$ 14,509,161</u>	<u>\$ 14,509,161</u>	<u>\$ 13,085,061</u>
County Appropriations				
Cooperative Extension Service	\$	\$ 2,919,089	\$ 2,919,089	\$ 2,847,184
Total County Appropriations	<u>\$</u>	<u>\$ 2,919,089</u>	<u>\$ 2,919,089</u>	<u>\$ 2,847,184</u>
Endowment Income				
U. of A. Fayetteville	\$ 1,694,768	\$	\$ 1,694,768	\$ 552,728
Agricultural Experiment Station		177,937	177,937	194,749
Total Endowment Income	<u>\$ 1,694,768</u>	<u>\$ 177,937</u>	<u>\$ 1,872,705</u>	<u>\$ 747,477</u>
Federal Grants and Contracts				
U. of A. Fayetteville	\$	\$ 22,238,295	\$ 22,238,295	\$ 22,755,429
Agricultural Experiment Station		8,173,268	8,173,268	6,827,483
Cooperative Extension Service		2,740,512	2,740,512	2,707,167
Arkansas Archeological Survey		(900)	(900)	19,037
Criminal Justice Institute		2,133,199	2,133,199	2,182,168
Clinton School		792,806	792,806	158,391
Total Federal Grants and Contracts	<u>\$</u>	<u>\$ 36,077,180</u>	<u>\$ 36,077,180</u>	<u>\$ 34,649,675</u>

Schedule 1

University of Arkansas
Schedule of Current Funds Revenues
For the Year Ended June 30, 2009

	Unrestricted	Restricted	Total	2007-08 Total
State and Local Grants and Contracts				
U. of A. Fayetteville	\$	\$ 11,550,718	\$ 11,550,718	\$ 13,835,336
Agricultural Experiment Station		1,213,399	1,213,399	632,992
Cooperative Extension Service	63,091	124,594	187,685	1,019,539
Arkansas Archeological Survey		220,063	220,063	181,084
Criminal Justice Institute		699,327	699,327	376,105
Clinton School		11,124	11,124	
AREON	2,048,172		2,048,172	1,000,000
Total State and Local Grants and Contracts	\$ 2,111,263	\$ 13,819,225	\$ 15,930,488	\$ 17,045,056
Private Gifts, Grants, and Contracts				
U. of A. Fayetteville	\$ 4,340,244	\$ 9,330,321	\$ 13,670,565	\$ 15,106,003
Agricultural Experiment Station	2,502,164	5,927,719	8,429,883	7,930,642
Cooperative Extension Service	11,298	2,584,154	2,595,452	2,339,948
Arkansas Archeological Survey	34,851	51,779	86,630	114,593
Criminal Justice Institute		179,993	179,993	184,325
Total Private Gifts, Grants, and Contracts	\$ 6,888,557	\$ 18,073,966	\$ 24,962,523	\$ 25,675,511
Sales and Services				
U. of A. Fayetteville				
State of Arkansas M & R Sales	\$ 74,062	\$	\$ 74,062	\$ 42,929
Transcripts	195,759		195,759	186,449
Veterans Administration				7
Independent Study Books & Supplies				16
Independent Study Book Rentals				15,395
Administrative Cost Recovery	15,465		15,465	296,745
Educational Departments	282,766		282,766	41,396
Computing Services	18,000		18,000	720,350
University of Arkansas Press	885,945		885,945	1,714,816
Sales to Auxiliaries	1,828,011		1,828,011	10,241,434
Other Sales and Services	10,718,148	7,207	10,725,355	13,259,537
	\$ 14,018,156	\$ 7,207	\$ 14,025,363	
Agricultural Experiment Station				
Agricultural Products & Services	\$ 3,274,237	\$	\$ 3,274,237	\$ 3,367,926
State of Arkansas M & R Sales	1,758		1,758	3,515
Other Sales and Services	16,088		16,088	23,598
	\$ 3,292,083	\$	\$ 3,292,083	\$ 3,395,039
Cooperative Extension Service				
Arkansas Archeological Survey	\$ 2,658,066	\$ 3,487	\$ 2,661,553	\$ 2,670,605
Criminal Justice Institute	120		120	214
Soils Testing State Plant Board	529		529	1,079
AREON	837,720		837,720	964,559
	11,698		11,698	23,396
	\$ 3,508,133	\$ 3,487	\$ 3,511,620	\$ 3,659,853
Total Sales and Services	\$ 20,818,372	\$ 10,694	\$ 20,829,066	\$ 20,314,429
Other Sources				
U. of A. - Fayetteville				
Rent	\$ 164,043	\$	\$ 164,043	\$ 215,848
Investment Income	1,545,980	373	1,546,353	3,359,352
Traffic Fines	34,393		34,393	(257,869)
Library Fines	41,916		41,916	23,805
Treasurer Fines	5,410		5,410	5,797
Administrative Service Charge	221,832		221,832	205,811
HIPER User Fees				
Legal Education Fund	1,343,810		1,343,810	1,343,810
U of A Foundation		35,722,544	35,722,544	39,641,260
Insurance Settlements				
Royalty Income	2,198		2,198	2,028
Miscellaneous Income	2,335,248	24,000	2,359,248	4,374,974
	\$ 5,694,830	\$ 35,746,917	\$ 41,441,747	\$ 48,914,816

Schedule 1

University of Arkansas
 Schedule of Current Funds Revenues
 For the Year Ended June 30, 2009

	Unrestricted	Restricted	Total	2007-08 Total
Agricultural Experiment Station				
Royalty Income	\$ 887,826	\$	\$ 887,826	\$ 233,186
Investment Income	3,578	31,670	35,248	154,399
Miscellaneous Income	693,786		693,786	545,773
	<u>\$ 1,585,190</u>	<u>\$ 31,670</u>	<u>\$ 1,616,860</u>	<u>\$ 933,358</u>
Cooperative Extension Service	\$ 1,097,368	\$ 6,745	\$ 1,104,113	\$ 1,386,888
Arkansas Archeological Survey	696		696	14,867
Criminal Justice Institute	3,814		3,814	1,314
Clinton School	30,386		30,386	110,556
AREON				5,000,000
	<u>\$ 1,132,264</u>	<u>\$ 6,745</u>	<u>\$ 1,139,009</u>	<u>\$ 6,513,625</u>
Total Other Sources	<u>\$ 8,412,284</u>	<u>\$ 35,785,332</u>	<u>\$ 44,197,616</u>	<u>\$ 56,361,799</u>
Student Aid				
U. of A. - Fayetteville				
Federal Government	\$	\$ 12,041,535	\$ 12,041,535	\$ 10,519,999
State of Arkansas		8,228,800	8,228,800	8,068,591
Endowment Income		1,863,645	1,863,645	2,104,299
Gifts		914,171	914,171	473,809
Other Sources		569,043	569,043	794,518
Total Student Aid	<u>\$</u>	<u>\$ 23,617,194</u>	<u>\$ 23,617,194</u>	<u>\$ 21,961,216</u>
Total Educational and General	<u>\$ 361,736,638</u>	<u>\$ 148,948,245</u>	<u>\$ 510,684,883</u>	<u>\$ 502,199,017</u>
Auxiliary Enterprises				
Intercollegiate Athletics	\$ 52,671,446	\$ 5,784,058	\$ 58,455,504	\$ 58,165,231
Bookstore	14,147,207		14,147,207	14,458,529
Trademark Licensing	1,855,604		1,855,604	1,790,283
Residence Life	26,676,678	3,000	26,679,678	23,884,032
Fraternity and Sorority Housing	(127,149)		(127,149)	(6,856)
Arkansas Union	3,075,202		3,075,202	2,847,101
Student Health	5,560,979		5,560,979	5,392,384
Transit and Parking Services	6,985,486		6,985,486	6,889,721
Student Activities	1,446,954		1,446,954	1,390,763
Other Auxiliary Enterprises	448,118		448,118	177,249
Total Auxiliary Enterprises	<u>\$ 112,740,525</u>	<u>\$ 5,787,058</u>	<u>\$ 118,527,583</u>	<u>\$ 114,988,437</u>
Total Current Funds Revenues (to Exhibit B)	<u>\$ 474,477,163</u>	<u>\$ 154,735,303</u>	<u>\$ 629,212,466</u>	<u>\$ 617,187,454</u>

University of Arkansas
 Schedule of Current Funds Expenditures
 For the Year Ended June 30, 2009

	Unrestricted	Restricted	Total	2007-08 Total
Educational and General				
Instruction				
U of A - Fayetteville				
College of Agriculture and Home Economics	\$ 6,762,573	\$ 54,437	\$ 6,817,010	\$ 6,359,169
School of Architecture	2,304,554	112,347	2,416,901	2,376,137
Fulbright College of Arts and Sciences	40,721,091	5,169,934	45,891,025	45,119,197
College of Business Administration	17,304,169	3,738,508	21,042,677	19,576,248
College of Education	8,546,576	5,263,799	13,810,375	12,375,288
College of Engineering	14,711,597	1,439,893	16,151,490	15,093,390
Graduate School	561,062	23,041	584,103	925,025
School of Law	4,893,141	294,880	5,188,021	5,056,614
Division of Continuing Education	2,837,441	10,521	2,847,962	2,612,993
Summer School & Other Instruction	5,466,259	2,502,309	7,968,568	6,586,933
Total Instruction - U of A - Fayetteville	\$ 104,108,463	\$ 18,609,669	\$ 122,718,132	\$ 116,080,994
Arkansas Archeological Survey	\$	\$ 60,792	\$ 60,792	\$ 59,580
Criminal Justice Institute		137,701	137,701	37,385
Clinton School	789,266	792,806	1,582,072	1,273,170
Total Instruction	\$ 104,897,729	\$ 19,600,968	\$ 124,498,697	\$ 117,451,129
Research				
U of A - Fayetteville				
Research and Sponsored Programs	\$ 1,047,476	\$	\$ 1,047,476	\$ 955,856
Bio-Mass Research Center	3,687		3,687	
College of Agriculture and Home Economics	84,652	45,072	129,724	164,730
School of Architecture	83,426	11,258	94,684	125,227
Fulbright College of Arts and Sciences	3,381,880	11,430,336	14,812,216	16,373,093
College of Business Administration	25,857	1,923,009	1,948,866	1,550,042
College of Education	2,135,143	1,676,482	3,811,625	2,879,907
College of Engineering	6,804,409	10,557,821	17,362,230	16,304,213
Graduate School	1,512,083	509,334	2,021,417	1,348,902
School of Law	221,729	46,068	267,797	228,881
Other Research	937,751	1,622,095	2,559,846	2,884,710
Total Research - U of A - Fayetteville	\$ 16,238,093	\$ 27,821,475	\$ 44,059,568	\$ 42,815,561
Agricultural Experiment Station	\$ 40,408,580	\$ 20,407,126	\$ 60,815,706	\$ 59,239,358
Arkansas Archeological Survey	2,441,617	340,789	2,782,406	2,693,085
Cooperative Extension Service				
Criminal Justice Institute				
Total Research	\$ 59,088,290	\$ 48,569,390	\$ 107,657,680	\$ 104,748,004
Public Services				
U of A - Fayetteville				
College of Agriculture and Home Economics	\$ 55,334	\$ 49,220	\$ 104,554	\$ 62,212
School of Architecture	1,957,830	1,059,226	3,017,056	3,336,044
Fulbright College of Arts and Sciences	198,150	608,560	806,710	900,518
School of Law	518,654	22,604	541,258	522,857
College of Business Administration	409,011	869,726	1,278,737	1,512,486
College of Education	219,632	1,682,971	1,902,603	2,892,850
College of Engineering	728,702	821,770	1,550,472	1,208,524
Division of Continuing Education	3,039,094	148,749	3,187,843	3,127,002
Other Public Service	1,458,743	1,721,662	3,180,405	2,784,645
Total Public Services - U of A - Fayetteville	\$ 8,585,150	\$ 6,984,488	\$ 15,569,638	\$ 16,347,138
Agricultural Experiment Station	\$	\$ 86,706	\$ 86,706	\$
Cooperative Extension Service	36,266,305	15,310,363	51,576,668	50,637,332
Criminal Justice Institute	2,340,968	2,111,169	4,452,137	4,548,272
Clinton School	69	10,300	10,369	160,667
Total Public Services	\$ 47,192,492	\$ 24,503,026	\$ 71,695,518	\$ 71,693,409

University of Arkansas
 Schedule of Current Funds Expenditures
 For the Year Ended June 30, 2009

	Unrestricted	Restricted	Total	2007-08 Total
Academic Support				
U of A - Fayetteville				
College of Agriculture and Home Economics	\$ 1,082,397	\$ 34,876	\$ 1,117,273	\$ 1,122,668
School of Architecture	1,677,676	90,377	1,768,053	1,824,976
Fulbright College of Arts and Sciences	2,741,866	963,045	3,704,911	3,568,966
College of Business Administration	2,683,234	735,631	3,418,865	3,325,874
College of Education	1,603,770	100,232	1,704,002	1,566,707
College of Engineering	2,232,191	243,790	2,475,981	1,561,330
School of Law	1,510,288	784	1,511,072	1,547,912
Graduate School	2,487,340	1,311,415	3,798,755	3,555,594
Division of Continuing Education	1,099,682		1,099,682	927,015
Library	10,053,258	2,611,856	12,665,114	12,210,705
Organized Activities Related to Instruction	15,831		15,831	25,860
University of Arkansas Press	1,120,240	270,070	1,390,310	1,021,982
Other Academic Support	1,110,152	111,661	1,221,813	1,077,014
Total Academic Support - U of A - Fayetteville	\$ 29,417,925	\$ 6,473,737	\$ 35,891,662	\$ 33,336,603
Arkansas Archeological Survey	\$ 22,129	\$	\$ 22,129	\$ 15,028
Criminal Justice Institute				
Clinton School	194,284		194,284	473,826
Total Academic Support	\$ 29,634,338	\$ 6,473,737	\$ 36,108,075	\$ 33,825,457
Student Services				
U of A - Fayetteville				
Admissions	\$ 1,173,595	\$	\$ 1,173,595	\$ 1,154,844
Career Planning and Placement	638,317	2,541	640,858	653,813
Education	2,153,144	40,584	2,193,728	2,272,482
General Administration	8,316,558	13,397	8,329,955	9,116,313
Computing Services	1,059,004		1,059,004	1,065,551
General Student Services	524,329		524,329	594,084
Registrar	1,237,240	30	1,237,270	1,221,658
Student Development	25,040		25,040	45,695
Student Financial Aid	945,371		945,371	873,785
Other Student Services	1,408,231	458,075	1,866,306	1,805,408
Total Student Services - U of A - Fayetteville	\$ 17,480,829	\$ 514,627	\$ 17,995,456	\$ 18,803,633
Clinton School	\$ 117,581	\$	\$ 117,581	\$ 73,120
Total Student Services	\$ 17,598,410	\$ 514,627	\$ 18,113,037	\$ 18,876,753
Institutional Support				
U of A - Fayetteville				
General Administration	\$ 7,945,460	\$ 11,826	\$ 7,957,286	\$ 7,503,424
General Institutional Expenses	27,643,332	3,317,109	30,960,441	32,090,844
Total Institutional Support - U of A - Fayetteville	\$ 35,588,792	\$ 3,328,935	\$ 38,917,727	\$ 39,594,268
Clinton School	\$ 349,755	\$	\$ 349,755	\$ 395,551
Total Institutional Support	\$ 35,938,547	\$ 3,328,935	\$ 39,267,482	\$ 39,989,819
Operation and Maintenance of Plant				
U of A - Fayetteville				
General Operation and Maintenance	\$ 14,798,329	\$ 39,243	\$ 14,837,572	\$ 14,451,513
Utilities	16,753,008		16,753,008	14,615,661
Total O & M of Plant - U of A - Fayetteville	\$ 31,551,337	\$ 39,243	\$ 31,590,580	\$ 29,067,174
Clinton School	\$ 100,590	\$	\$ 100,590	\$ 94,618
AREON	1,847,464		1,847,464	1,090,642
Total Operation and Maintenance of Plant	\$ 33,499,391	\$ 39,243	\$ 33,538,634	\$ 30,252,434
Scholarships and Awards				
U of A - Fayetteville				
General Scholarships and Awards	\$ 13,225,593	\$ 35,009,146	\$ 48,234,739	\$ 46,019,515
Total Scholarships and Awards - U of A - Fayetteville	\$ 13,225,593	\$ 35,009,146	\$ 48,234,739	\$ 46,019,515
Clinton School	\$ 467,618	\$	\$ 467,618	\$ 533,660
Total Scholarships and Awards	\$ 13,693,211	\$ 35,009,146	\$ 48,702,357	\$ 46,553,175
Total Educational and General	\$ 341,542,408	\$ 138,039,072	\$ 479,581,480	\$ 463,390,180

University of Arkansas
 Schedule of Current Funds Expenditures
 For the Year Ended June 30, 2009

	Unrestricted	Restricted	Total	2007-08 Total
Auxiliary Enterprises				
U of A - Fayetteville				
Intercollegiate Athletics	\$ 45,817,985	\$ 5,534,312	\$ 51,352,297	\$ 51,590,528
Bookstore	14,335,449		14,335,449	14,505,138
Trademark Licensing	115,635		115,635	186,851
Residence Life	15,417,266	855	15,418,121	14,610,494
Fraternity and Sorority Housing	17,909		17,909	2,850
Arkansas Union	2,705,248		2,705,248	2,251,266
Student Health	4,804,006		4,804,006	4,621,191
Transit and Parking Services	3,050,044		3,050,044	3,268,770
Student Activities	1,251,393		1,251,393	1,277,342
Other Auxiliary Enterprises	956,312		956,312	478,583
Total Auxiliary Enterprises	<u>\$ 88,471,247</u>	<u>\$ 5,535,167</u>	<u>\$ 94,006,414</u>	<u>\$ 92,793,013</u>
Total Current Funds Expenditures	<u><u>\$ 430,013,655</u></u>	<u><u>\$ 143,574,239</u></u>	<u><u>\$ 573,587,894</u></u>	<u><u>\$ 556,183,193</u></u>

University of Arkansas
 Schedule of Changes in Service Operations
 For the Year Ended June 30, 2009

	Balance July 1, 2008	Revenues	Transfers	Expenditures	Balance June 30, 2009
Air Force Uniform Sales	1,004		648	1,652	
Airborne					
Analytical Services Lab	37,359		(278)	(7,318)	44,399
Anthropological Service	4,609	2,734		2,547	4,796
Balance Sheet					
Bookstore Oversight					
Business Reply Mail		1,268	(3,527)	(2,259)	
Center for Education Technology					
CESU Non-Stock Clearing		9,870	(8,403)	1,467	
Commutation of Uniforms	7,461		(366)	123	6,972
Departmental Networks	50,510	55,939		(9,740)	116,189
Descriptive Sensory Panel					
DHL Express Service		145	(24)	121	
Electrical Engineering Duplicating Service					
Geophysical Research Services	26,578			(3,707)	30,285
HIDEC Analytical Lab		12,620	(31,893)	(68,322)	49,049
HIDEC Fab	4,425	78,765	(31,295)	40,801	11,094
Imaging Technology Services					
Insurance Damage Claims					
Inventories	122,568			20,444	102,124
Law CLE	702	740			1,442
Law Library - Fax, Copies, Fines	597	426			1,023
Law Library - Lost Books	708	4,375		22	5,061
Mailing Services - Bulk Permit 278		68,615	(17,405)	51,210	
Mailing Services Inventory				(12,812)	12,812
Mailing Services Inventory-AVCB	48,366			48,366	
Mailing Services Reserve					
Mass Spectrometry	37,883	5,860		138	43,605
Mechanical Modeling		7,825	33,882	41,707	
Military Property Custodian	6,830	1,319	44,579	52,728	
Mullins - Copier Services					
Mullins - Lost Books and Rentals					
Mullins - Photo Duplicating Service					
Museum Publications	761		7,500		8,261
Museum Services	4,644			1,877	2,767
Physical Plant Accounts Receivable		206,043	12,895	218,938	
Physical Plant Administrative Cost Recovery			792	792	
Physical Plant Contract Clearing	(18,057)	1,465	(1,737)	(18,329)	
Physical Plant Electricity Clearing					
Physical Plant Gas Clearing					
Physical Plant Powered Equipment-Rentals					
Physical Plant Service Fleet Clearing					
Physical Plant Rental Fleet					
Physical Plant Special Events Equip-Rentals					
Physical Plant Stock Cost Recovery					
Physical Plant Stock Inventory	(1,140,632)	125,701		149,386	(1,164,317)
Physical Plant Water Clearing					
Physics Shop	25,840	1,868	5,000	20,852	11,856
Postage		114	(567)	(453)	
Postage Due		462	(4,275)	(3,813)	
Postage Meter Expense					
Postage Meter Service		14,355	(10,967)	3,388	
Printing Services		1,073,789	469,010	1,458,545	84,254
Printing Services Inventories	217,040			37,957	179,083
Printing Services Reserve					
Research Services	27,098	6,327	(16,209)	(7,784)	25,000
Scientific Supplies		427	(17,356)	(16,929)	
Software Licenses	7,367	1,485	(4,170)	(21,572)	26,254

University of Arkansas
 Schedule of Changes in Service Operations
 For the Year Ended June 30, 2009

	Balance July 1, 2008	Revenues	Transfers	Expenditures	Balance June 30, 2009
Stable Isotope Research Facility	\$ 49,122	\$ 22,154		26,646	\$ 44,630
Surplus Warehouse		80,327	(10,969)	51,814	17,544
Teacher Placement Bureau					
Telephone Service		495,348	(886,583)	(391,235)	
Telephone Services-AVCB	2,344,458		(2,000,000)	344,458	
Testing Services	82,322	118,431	(51,401)	104,352	45,000
Travel Agency Account					
United Parcel Service		403	(1,657)	(1,254)	
Use Tax Control	57,954			(52,669)	110,623
Water Quality Lab	1,271	8,613	73,582	83,466	
Workers Comp Program					
	<u>\$ 2,008,788</u>	<u>\$ 2,407,813</u>	<u>\$ (2,451,194)</u>	<u>\$ 2,145,601</u>	<u>\$ (180,194)</u>

University of Arkansas
 Schedule of Changes in Auxiliary Enterprises
 For the Year Ended June 30, 2009

	Balance	Additions	Deductions		Net Transfers		Balance
	July 1, 2008	Revenues and Other Additions	Expenditures	Debt Service	Interfund	Intrafund	June 30, 2009
Intercollegiate Athletics	\$ 598,233	\$ 58,455,504	\$ 51,352,297	\$ 7,032,571	\$ 1,880,527	\$ (1,500,000)	\$ 1,049,396
Bookstore	403,252	14,147,207	14,335,449		(228,525)		(13,515)
Trademark Licensing	1,192,610	1,855,604	115,635		(3,310,730)	1,500,000	1,121,849
Residence Life	6,218,509	26,679,678	15,418,121	7,092,410	(3,730,398)	(762,758)	5,894,500
Fraternity and Sorority Housing	(1,225,239)	(127,149)	17,909	218,435	(1,312,292)	153,929	(2,747,095)
Arkansas Union	255,293	3,075,202	2,705,248	926,142	438,090	118,612	255,807
Student Health	190,354	5,560,979	4,804,006	284,663	(245,367)	(281)	417,016
Transit and Parking Services	3,125,793	6,985,486	3,050,044	2,101,590	(1,490,815)	21,322	3,490,152
Student Activities	169,534	1,446,954	1,251,393		(70,179)	(30,328)	264,588
Other Auxiliary Enterprises	42,237	448,118	956,312		2,068	499,504	35,615
	<u>\$ 10,970,576</u>	<u>\$ 118,527,583</u>	<u>\$ 94,006,414</u>	<u>\$ 17,655,811</u>	<u>\$ (8,067,621)</u>	<u>\$ 499,504</u>	<u>\$ 9,768,313</u>

University of Arkansas
 Schedule of Cash, Cash Equivalents, and Investments
 As of June 30, 2009

	Current Funds					Plant Funds			
	Total	Unrestricted	Restricted	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Debt Retirement	Agency Funds
Cash and Cash Equivalents									
Cash and Cash Equivalents	\$ 57,901,493	\$ 44,466,767	\$ 5,600,531	\$	\$	\$ 6,665,540	\$	\$	\$ 1,168,655
State Treasury Cash	<u>9,314,279</u>	<u>3,214,466</u>				<u>6,099,813</u>			
Total Cash	\$ <u>67,215,772</u>	\$ <u>47,681,233</u>	\$ <u>5,600,531</u>	\$	\$	\$ <u>12,765,353</u>	\$	\$	\$ <u>1,168,655</u>
Investments									
US Treasury Obligations	\$	\$	\$	\$	\$	\$	\$	\$	\$
Federal Agency Obligations									
Certificates of Deposit	4,983,663	4,949,663			34,000				
Common Stock	83,854	11,220			72,634				
Corporate Bonds	10,400,675	10,305,580			95,095				
Agriculture Debentures	3,017	3,001			16				
Other Managed Investments	<u>121,380,580</u>	<u>18,027,813</u>	<u>9,050,033</u>	<u>1,281,361</u>	<u>48,366,763</u>	<u>40,272,463</u>	<u>4,382,147</u>		
Total Investments	\$ <u>136,851,789</u>	\$ <u>33,297,277</u>	\$ <u>9,050,033</u>	\$ <u>1,281,361</u>	\$ <u>48,568,508</u>	\$ <u>40,272,463</u>	\$ <u>4,382,147</u>	\$	\$
Total Cash and Investments	\$ <u>204,067,561</u>	\$ <u>80,978,510</u>	\$ <u>14,650,564</u>	\$ <u>1,281,361</u>	\$ <u>48,568,508</u>	\$ <u>53,037,816</u>	\$ <u>4,382,147</u>	\$	\$ <u>1,168,655</u>

University of Arkansas
 Schedule of Changes in Loan Funds
 For the Year Ended June 30, 2009

	Balance July 1, 2008	ADDITIONS		Transfers and Other Changes	DEDUCTIONS		Balance June 30, 2009	COMPOSITION OF BALANCE	
		Gifts Appropriations, and Other Income	Interest and Investment Income		Notes Charged Off	Other		Cash and Investments	Other Net Assets
U.S. Government Participation in Loan Funds:									
Perkins Loan	\$ 15,794,362	\$ 210,485	\$ 173,475	\$ (9)	\$ 222,453	\$ 23,380	\$ 15,932,480	\$ 683,709	\$ 15,248,771
Nursing Student Loan Funds	3,314		24				3,338	3,338	
	<u>\$ 15,797,676</u>	<u>\$ 210,485</u>	<u>\$ 173,499</u>	<u>\$ (9)</u>	<u>\$ 222,453</u>	<u>\$ 23,380</u>	<u>\$ 15,935,818</u>	<u>\$ 687,047</u>	<u>\$ 15,248,771</u>
Institutional Loan Funds:									
Matching Fund for U.S. Gov't. Participation	\$ 55,697	\$	\$	\$	\$	\$	\$ 55,697	\$ 55,697	\$
Ben J. Altheimer Fund	25,237						25,237	25,237	
American Federation of Women's Clubs	3,255						3,255	3,255	
Ray Anderson Loan Fund	1,576						1,576	1,576	
Donald P. Callaway Loan Fund	5,000						5,000	5,000	
Carter Loan Fund	412						412	412	
Christian Science Foundation	556						556	556	
Civic Club	512						512	512	
Corps of Engineers Fund	2,284						2,284	2,284	
Elmer C. & Emma Z. Davidson Fund	53,713		208				53,921	50,801	3,120
Robert Dean Journalism Loan Fund	29,254	1,536					30,790	30,790	
Early Loan Fund	247						247	247	
Frost Loan Fund	1,275						1,275	1,275	
Jack Galloway Memorial Loan Fund	870						870	870	
W.J. and Jenny York Hamilton	10,146						10,146	10,146	
Neil F. Harmon Memorial	3,742						3,742	3,742	
Roscoe C. Hobbs Loan Fund	4,242						4,242	4,242	
Judge Seaborn & Lucille Miles Holt Memorial	10,865						10,865	10,865	
IFC - Panhellenic Loan Fund	3,482						3,482	3,482	
LEAA Loan Fund	(294)						(294)	(294)	
Bruce Mitchell Memorial Loan Fund	48,587	2,295	237				51,119	48,423	2,696
Polk Nunneley Family Loan Fund	463						463	463	
Donald W. Reynolds Loan Fund	78						78	78	
Semi-Centennial Loan Fund	8,368						8,368	8,368	
Erwin H. Shinn Student Loan Fund	8,761						8,761	8,761	
State Student Loan Fund	127,614		735				128,349	116,193	12,156
Henry Thana Loan Fund	4,899						4,899	4,899	
Samuel, Bertha J. & Alvin S. Tilles Loan Fund	102,061		480				102,541	97,316	5,225
Marie M. Waits Fund	536						536	536	
E.A. Walker Memorial Loan Fund	28,576		168				28,744	26,634	2,110
Alexander Dixon & Martha R. Whitehead Loa	55,425	2,373	292				58,090	54,676	3,414
Col. O.S. Wood Scholarship	8,825		61				8,886	8,886	
Loan Funds Undistributed	11,401						11,401	11,401	
United Student Aid Deposit Receivable	5,000						5,000	5,000	
Jesse W. Cannon Foundation	500	125,837				125,837	500	500	
	<u>\$ 623,165</u>	<u>\$ 132,041</u>	<u>\$ 2,181</u>	<u>\$</u>	<u>\$</u>	<u>\$ 125,837</u>	<u>\$ 631,550</u>	<u>\$ 602,829</u>	<u>\$ 28,721</u>
Cash	\$ (897,411)	\$	\$	\$	\$	\$ 381,743	\$ (1,279,154)	\$ (1,289,876)	\$ 10,722
Pooled Investments	903,492					(377,869)	1,281,361	1,281,361	
Interest Receivable	512,932	(3,962)	53,056				562,026		562,026
Accounts Receivable	4,190					(430)	4,620		4,620
Accounts Payable									
Doubtful accounts	(764,475)					(31,829)	(732,646)		(732,646)
Total (to Exhibit B)	<u>\$ 16,179,569</u>	<u>\$ 338,564</u>	<u>\$ 228,736</u>	<u>\$ (9)</u>	<u>\$ 222,453</u>	<u>\$ 120,832</u>	<u>\$ 16,403,575</u>	<u>\$ 1,281,361</u>	<u>\$ 15,122,214</u>

University of Arkansas
 Schedule of Changes in Endowments and Similar Funds
 For the Year Ended June 30, 2009

	Balance July 1, 2008	Gifts	Revenues	Distributions to Current Funds	Expenditures and Fund Transfers	Balance June 30, 2009
True Endowments						
Governor Homer M. Adkins Fund	\$ 32,102	\$	\$ (7,759)	\$ (1,563)	\$	\$ 22,780
Lila M. Adkisson Memorial Fund	51,809		(12,521)	(2,523)		36,765
Henry Alexander Memorial Fund	7,236		(1,749)	(352)		5,135
Alfred Allen Scholarship Fund	100,800		(24,362)	(4,908)		71,530
Roy B. Allen Scholarship	29,101		(7,033)	(1,417)		20,651
Ben J. Alzheimer Chair - Cotton	1,142,123		(276,034)	(55,613)		810,476
Ben J. Alzheimer Chair - Soybean	1,743,051		(421,268)	(84,874)		1,236,909
Louis Alton Endowed Athletic Scholarship	72,163		(17,441)	(3,514)		51,208
Alumni Endowed Chair	509,757		(123,200)	(24,822)		361,735
Ark. Territorial Sesquicentennial	135,945		(32,856)	(6,620)		96,469
W. J. Arnold Memorial Fund	15,663		(3,786)	(763)		11,114
Etna McGaugh Atkinson Fund	1,933,830		(467,377)	(94,164)		1,372,289
Baerg Award	6,887		(1,664)	(335)		4,888
Charles & Anieta Baker Scholarship	23,895		(5,775)	(1,164)		16,956
Virgil Baker Scholarship Fund	36,688	1,050	(8,836)	(1,825)		27,077
Marvin & Reva Bass Scholarship-Men's Athletic	111,792		(26,911)	(646)		84,235
Marvin & Reva Bass Scholarship-Women's Athletic	111,792		(26,911)	(646)		84,235
Aubrey Jane Batson Memorial	57,362		(13,863)	(2,793)		40,706
Baucum-Fulkerson Memorial Fund	5,863		(1,417)	(286)		4,160
Ray L. Belknap Class Of 1919 Fund	431,564		(104,302)	(21,014)		306,248
Dr Rudyard & Marguerite Bent Endowment	39,025		(9,432)	(1,900)		27,693
Roy C. Biggadike Memorial Fund	42,973		(10,386)	(2,092)		30,495
Lanie Black Scholarship Fund	72,359		(17,488)	(3,523)		51,348
Samuel T & Mary I Blair Fund	10,013		(6)			10,007
Samuel T & Mary I Blair Fund	53,840		(13,015)	(2,665)		38,160
A.W. Blake Memorial Fund	19,409		(4,691)	(945)		13,773
Vol Boatwright Trust	58,384		(14,111)	(2,843)		41,430
Vol Boatwright Trust - Law	58,384		(14,111)	(2,843)		41,430
Boles-Vaulx Scholarship Fund	250,817		(60,619)	(12,213)		177,985
Katherine Bolenbacher Memorial Fund	73,423		(17,745)	(3,575)		52,103
Hazel Hinds Briggs Fund	7,642		(1,848)	(372)		5,422
William Jennings Bryan Fund	7,780		(1,880)	(379)		5,521
Mamie Bull Memorial	60,101		(14,525)	(2,927)		42,649
Barbara Wertheim Campbell Fund	43,920		(10,615)	(2,138)		31,167
T.C. & Rosemary Carlson Memorial	20,926		(5,057)	(1,019)		14,850
Mr. & Mrs. Cy Carney Scholarship	388,004		(93,775)	(18,893)		275,336
Governor Francis A. Cherry Fund	30,624		(7,401)	(1,491)		21,732
E.E. Walker & G.L. Cleveland	214,578		(51,860)	(10,449)		152,269

Verda Barnett Coker Mem Fund - UT	26,024		(6,264)	(150)		19,610
Virginia Cole Education Fund	139,859		(33,802)	(6,810)		99,247
John Davenport Memorial Scholarshi	18,740	600	(4,534)	(928)		13,878
Jim Davis Memorial Fund	6,138		(1,483)	(299)		4,356
Robert Dean Trust Fund	35,505		(8,581)	(1,729)		25,195
Fred L. Delzell Memorial Fund	38,491		(9,303)	(1,874)		27,314
J.W. Dickey Sr. Scholarship	55,496		(13,413)	(2,702)		39,381
William E. Dickson Memorial Fund	37,650		(9,099)	(1,833)		26,718
Droke-Dunn Scholarship	13,045		(3,153)	(635)		9,257
Hal C. Douglas Endowed Scholarship	133,392		(32,239)	(6,495)		94,658
Dulan Distinguished Chair Finance	434,368		(104,980)	(21,151)		308,237
Lynn Waite Dunlap Fund	7,257		(1,754)	(353)		5,150
David Durst Art Award	9,932		(2,400)	(484)		7,048
Charles H. Earl Scholarship Fund	18,399		(4,447)	(896)		13,056
Orpha Eden Memorial Fund	12,119		(2,917)	(70)		9,132
Blanche Hanks Elliot Fund	71,143		(17,194)	(3,464)		50,485
Lester Elliot Fund	46,455		(11,228)	(2,262)		32,965
Elms Farming - R.S. Barnett	1,204,653		(291,146)	(58,658)		854,849
Nora Hill English Memorial Trust	311,563		(75,301)	(15,171)		221,091
Nina J. Erickson Memorial Art Schl	73,841		(17,846)	(3,596)		52,399
Nina J. Erickson Memorial Music Schl	73,841		(17,846)	(3,596)		52,399
L W & E L Estelle Schl Trust Agri	30,851		(7,456)	(1,502)		21,893
L W & E L Estelle Schl Trust A&S	30,851		(7,456)	(1,502)		21,893
L W & E L Estelle Schl Trust BA	30,856		(7,457)	(1,503)		21,896
L W & E L Estelle Schl Trust Educ	30,851		(7,456)	(1,502)		21,893
L W & E L Estelle Schl Trust Engr	30,851		(7,456)	(1,502)		21,893
Dr & Mrs James B Ewart Fund	235,829		23,290	(16,223)		242,896
Dr/Mrs James Burns Ewart Mem Fund	335,724		(133,714)		(2,194)	199,816
Farison Athletic Scholarship	28,375		(6,831)	(164)		21,380
James J. Hudson Fellowship	56,955		(13,765)	(2,773)		40,417
Jim G. Ferguson Fund	298,073		(72,040)	(14,514)		211,519
Virgil & Inez Fielder Fund	31,581		(7,633)	(1,538)		22,410
Mario William Fields Jr Endowed Award	25,463		(6,154)	(1,240)		18,069
Henry Finkbeiner Memorial - UT	247,025		(19,641)	(15,752)		211,632
Henry Finkbeiner Memorial Athletic	334,421		(40,837)			293,584
Lester Fisher Endowed Scholarship	23,818		(5,756)	(1,160)		16,902
First Arkansas Bankstock Corp	488,264		(118,006)	(23,775)		346,483
Joseph F Fleming Fund	214,077		(29,012)		(2,915)	182,150
Joseph F Fleming Chancellors Fund	236,501		(40,509)		(3,000)	192,992
Edsel Ford Memorial Fund	297,948		(72,009)	(14,508)		211,431
W Gatewood History Graduate Fellow	72,011		(17,404)	(3,506)		51,101

University of Arkansas
 Schedule of Changes in Endowments and Similar Funds
 For the Year Ended June 30, 2009

	Balance July 1, 2008	Gifts	Revenues	Distributions to Current Funds	Expenditures and Fund Transfers	Balance June 30, 2009
True Endowments (cont.)						
Gatchell Memorial Fund	\$ 7,023	\$	\$ (1,697)	\$ (342)	\$	\$ 4,984
Gerber Endowed Scholarship	95,810		(23,156)	(4,665)		67,989
Rebecca Sholley Gifford Fund	39,886		(9,640)	(1,942)		28,304
William Ward Goodman Fund	12,399		(2,997)	(604)		8,798
Eva Dickson Greene Fund	5,061		(1,223)	(247)		3,591
Harold D. Hantz Award Fund	19,041		(4,602)	(927)		13,512
Dr Harold Hantz Scholarship Fund	29,317		(7,086)	(1,427)		20,804
Harris Chair In Transportation	4,524,360		(1,093,468)	(220,305)		3,210,587
Oren Harris Chair In Logistics	989,391		(239,120)	(48,177)		702,094
T. Harrod Athletic Scholarship Fund	190,283		(45,805)	(1,099)		143,379
Adele Ramsey Heerwagen Scholarship	18,030		(4,340)	(104)		13,586
Irving N Hepner Memorial Scholarship	36,585		(8,842)	(1,781)		25,962
Daisy Y & Richard Y Holcombe Mem Schl	32,345		(7,817)	(1,575)		22,953
Fred W. Holt Fund	20,827		(5,034)	(1,014)		14,779
Paul V Horton Endowed Student	421,053		(101,356)	(2,433)		317,264
H.G. Hotz Scholarship Fund	117,503		(28,399)	(5,721)		83,383
Marie Wilson Howells Trust Fund	5,799,137		(1,401,562)	(282,379)		4,115,196
Mary D. Hudgins Scholarship	43,979		(10,629)	(2,141)		31,209
Mary Dengler Hudgins Music Fund	78,098		(18,875)	(3,803)		55,420
Mary D. Hudgins Music - Library	115,001		(27,794)	(5,600)		81,607
Dorman: BH, RD Hudson, MD Cook Fund	15,008		(3,627)	(731)		10,650
Evans R Hudson Memorial Fund	55,950		(13,468)	(323)		42,159
Ingalls Drama Scholarship/Wallie B & Mar	39,626		(9,577)	(1,930)		28,119
W B & M Ingalls Music Schl	35,899		(8,676)	(1,751)		25,472
AC & MB Jennings Endowed Scholarsh	100,511		(24,292)	(4,894)		71,325
Michael Joffe Scholarship Fund	50,255	1,500	(12,098)	(2,503)		37,154
Coulter Jones Fund	134,291		(32,456)	(6,539)		95,296
Isabel Elias & Virgil L. Jones Fund	38,503	11,150	(8,958)	(2,289)		38,406
Kanady-Schaller Horticulture Fund	24,119		(5,829)	(1,174)		17,116
Keith Kennedy Scholarship Fund	67,312		(16,268)	(3,278)		47,766
AGRI Land Grant Scholarships	2,044,480		(494,119)	(99,552)		1,450,809
W.J. Lemke Fund	75,656	1,000	(18,333)	(3,724)		54,599
Gus Lewis Endowment	952,356		(230,170)	(46,373)		675,813
Brick Lile Trust Fund	674,521		(162,371)	(3,897)		508,253
George D. Lingelbach Memorial	9,404	50	(2,271)	(460)		6,723
Berry Dean & Ova Loftis Fund	26,328		(6,363)	(1,282)		18,683

Main Library Endowment Fund	18,154		(4,388)	(884)	12,882
R. Coin Mason Fund	103,483		(25,010)	(5,039)	73,434
Felix C. McKean Memorial Award	33,493		(8,095)	(1,631)	23,767
Ed. I. McKinley Fund	33,951		(8,206)	(1,653)	24,092
McMahan Memorial Scholarship	26,409		(6,383)	(1,286)	18,740
Holly Turner Meeks Scholarship Fund	166,870	50	(40,328)	(8,127)	118,465
Memphis Journalism Endowment	27,087	1,000	(6,788)	(1,368)	19,931
Edward Baylor Meriwether Fund	27,315		(6,602)	(1,330)	19,383
Don Miller Memorial Fund	77,197	250	(18,634)	(3,760)	55,053
Dr. Jennie Lou Milton Fund	65,773		(15,896)	(3,203)	46,674
Bruce Mitchell Memorial Fund	53,059		(12,824)	(2,584)	37,651
James P. Modisette Scholarship	68,315		(16,511)	(3,327)	48,477
Max S. Moody Memorial Fund	89,155		(21,547)	(4,341)	63,267
Jimmie Lee Morgan Estate	28,724		(6,942)	(1,399)	20,383
Jimmie Lee Morgan Estate	28,724		(6,942)	(1,399)	20,383
Roscoe & Emma Mullins Memorial	86,877		(20,997)	(4,230)	61,650
National Endowment for Humanities HUMN	998,850		(241,407)	(48,637)	708,806
National Endowment for Humanities CARS	998,850		(241,407)	(48,637)	708,806
Frank Newell Memorial Fund	25,976		(6,278)	(1,265)	18,433
Linda K. Overstreet Scholarship Fun	74,617	22,506	(19,307)	(593)	77,223
Angie K. Payne Memorial Fund	19,649		(4,749)	(957)	13,943
Vernon Peppard Fund	240,706		(58,175)	(11,721)	170,810
T C Perry Endowed Scholarship Fund	18,176	-	(4,393)	(885)	12,898
Phillips Petroleum Chair	520,311	-	(125,751)	(25,336)	369,224
W.J. Pollard Memorial Fund	40,575	-	(9,806)	(1,976)	28,793
John J Pope Fund	64,329	-	(15,485)	(372)	48,472
Gene Porter Scholarship Fund	53,406		(12,907)	(2,601)	37,898
Jim Porter Scholarship Fund	54,420		(13,153)	(2,650)	38,617
James Clayton Portis Jr. Memorial	52,411	5,000	(13,309)	(2,771)	41,331
Henry D. Powell Fund	158,857		(38,393)	(7,735)	112,729
Cecil & Becky Powers Memorial	382,973		(92,559)	(18,648)	271,766
James Harrison Quinn Memorial	52,492		(12,686)	(2,556)	37,250
Razorback Educational Trust	1,754,348		(422,607)	(85,433)	1,246,308
Benjamin C. Reed Scholarship	184,493		(44,411)	(1,066)	139,016
Walter Richards Memorial Fund	19,899		(4,809)	(970)	14,120
Yvonne Richardson Endowed Scholars	16,002		(3,867)	(779)	11,356
Charles Richardson Physics Scholarship	25,114		(6,070)	(1,223)	17,821
Winthrop Rockefeller Fund	414,070		(100,074)	(20,162)	293,834
Robert Rowden Scholarship Fund	33,370		(8,065)	(1,625)	23,680
Davidson Cochran Roy Estate	28,724		(6,914)	(166)	21,644
Cecilia Russell Memorial Fund	54,559		(13,186)	(2,657)	38,716
Seamster Memorial Fund	25,006		(6,043)	(1,218)	17,745

University of Arkansas
 Schedule of Changes in Endowments and Similar Funds
 For the Year Ended June 30, 2009

	Balance July 1, 2008	Gifts	Revenues	Distributions to Current Funds	Expenditures and Fund Transfers	Balance June 30, 2009
True Endowments (cont.)						
James Elliot Sherman Fund	\$ 32,918		\$ (7,956)	\$ (1,603)		\$ 23,359
AFB Romeo E Short Scholarship		38,712	3,670	(322)		42,060
R.L. & R.E. Smith Student Loan Fund	275,049		(66,210)	(1,589)		207,250
James Victor Spencer Jr. Memorial	36,159		(8,739)	(1,761)		25,659
Jackson & Mary Anne Stephens Fund	3,380,898		(817,111)	(164,626)		2,399,161
Wayne Alan Stevens Memorial Fund	83,698		(20,229)	(4,075)		59,394
Delbert Swartz Memorial Fund	6,548		(1,583)	(319)		4,646
George W. Swilley Memorial Fund	56,943		(13,762)	(2,773)		40,408
Joseph A. Thalheimer Fund	135,894		(32,844)	(6,617)		96,433
Herbert Thomas Memorial Fund	41,079		(9,928)	(2,000)		29,151
Tudor Endowed Chancellors Schl	210,881		(50,967)	(10,268)		149,646
Upchurch Scholarship Fund	22,075		(5,335)	(1,075)		15,665
US Land Grant Fund - UT	271,121		(65,526)	(13,201)		192,394
Vescolani Scholarship	66,707		(16,122)	(3,248)		47,337
Emeline Vincent Scholarship Fund	161,230		(43,959)	(7,412)	(52,653)	57,206
Emeline Vincent Scholarship Fund			4,992	(439)	52,653	57,206
Peggy Walker Scholarship Fund	27,088		(6,547)	(1,319)		19,222
Wakefield Endowment Fund	73,023		(17,648)	(3,556)		51,819
War Eagle Folklife Scholarship	57,120		(13,805)	(2,781)		40,534
Waterman Memorial Fund	44,487		(10,752)	(2,166)		31,569
Edgar Wertheim Memorial Fund	159,570		(38,566)	(7,770)		113,234
Mary Elizabeth Westpheling Fund	27,590		(6,668)	(1,343)		19,579
Lulu & James Westphaling Endowment	33,641		(8,131)	(1,638)		23,872
Alexander D. & Martha Whitehead	54,528		(13,178)	(2,655)		38,695
Alex. D. & Martha Whitehead Loan	54,871		(13,261)	(2,672)		38,938
Jeanne Wylie Student Fellowship Fund	307,718		(74,371)	(14,983)		218,364
Ivan & Ellen Scott Williams Fund	42,052		(10,163)	(2,048)		29,841
James A. William Memorial	21,489		(5,193)	(1,047)		15,249
Romola Williams Memorial Fund	60,088		(14,522)	(2,926)		42,640
Anna Powell Wood Award	77,799		(18,803)	(3,788)		55,208
Bank of America Case Program	158,824		(38,385)	(7,734)		112,705
Laura J. Yeater Award	676,138		(163,412)	(32,923)		479,803
Maud Young Award	99,241		(23,985)	(4,832)		70,424
R.A. Young Jr. Endowed Chair	636,712		(153,884)	(31,003)		451,825
Total True Endowments	\$ 45,439,157	\$ 82,868	\$ (10,826,967)	\$ (2,069,627)	\$ (8,109)	\$ 32,617,322

Restricted Quasi-endowments

Acacia Scholarship - General	\$ 37,323	\$	\$ (9,020)	\$ (1,818)	\$	\$ 26,485
Diane Blair Center Endowment	3,086,123		(745,868)	(150,272)		2,189,983
Bank of America FBLA Scholarship Fund	50,109		(12,111)	(2,440)		35,558
Kate Hadley & Grace Baker Fund	284,623	9,945	(70,066)	(14,311)		210,191
Hugh T. Henry Memorial Fund	28,511		(6,891)	(1,388)		20,232
Ruth M. Hill Memorial Fund	1,287,662		(309,966)	(7,439)		970,257
Joy P Markham Fund	1,809,903		(437,426)	(88,129)		1,284,348
J C Massie Memorial Fund	136,822		(33,068)	(6,662)		97,092
Margaret F Schamer Scholarship	522,721		(126,334)	(25,453)		370,934
Margaret Stearns Dean's Scholarship	207,628		(50,180)	(10,110)		147,338
Robert & Juanita Fairchild Fund	6,572		(1,588)	(320)		4,664
James Jones Memorial Fund	17,636		(4,262)	(859)		12,515
Garland Dix Hamm Memorial	26,190		(6,330)	(1,275)		18,585
Selma Roe Hatley Fund	180,210		(43,380)	(1,041)		135,789
John & Lois Imhoff Endowment Fund	61,925		(14,966)	(3,015)		43,944
Richard Koch Memorial Fund	10,589	300	(2,567)	(526)		7,796
The Levi Strauss Scholarship	44,533		(10,763)	(2,168)		31,602
Sigma Chi Omega Omega Schl Fund	221,795		(53,392)	(8,575)		159,828
Sigma Chi Replacement Fund	289,866	33,235	(67,852)	(1,942)		253,307
James C. & Wiley G. McDonald III	116,377		(28,126)	(5,667)		82,584
Robert Clifton Robinson Mem Scholarship	21,806		(5,270)	(1,062)		15,474
Hal Sutton Fund	159,251		(38,335)	(920)		119,996
Jack Williamson Endowed Scholarship Fund	66,259		(16,014)	(3,225)		47,020
Total Restricted Quasi-endowments	\$ 8,674,434	\$ 43,480	\$ (2,093,775)	\$ (338,617)	\$ -	\$ 6,285,522

Unrestricted Quasi-endowments

H Don Boling Estate	\$ 56,398	\$	\$ (13,632)	\$ (2,807)	\$	\$ 39,959
Robert E Hill Chancellor's Scholar	213,420		(51,580)	(10,392)		151,448
Dean's Board of Excellence Fund	778		(187)	(5)		586
Isely Entomology Scholarship	25,802		(6,236)	(1,256)		18,310
Biscoe C Hindman Fund	5,001,808		(1,204,035)	(28,896)		3,768,877
STI Royalty Endowment	3,221,913		(778,687)	(156,884)		2,286,342
Union Mutual	3,881,826		(950,745)	(21,610)	(83,559)	2,825,912
Lon Farrell Memorial Fund	14,418		(3,471)	(83)		10,864
G T Johnson Memorial Endowed Fund	88,870		(21,479)	(4,327)		63,064
Joseph C. Kemp Law School	9,821		(2,364)	(57)		7,400
Wilfred L Smith Estate	214,581		(51,861)	(10,449)		152,271
Unassigned Endowed Chairs	21,795		(5,246)	(126)		16,423
Total Unrestricted Quasi-endowments	\$ 12,751,430	\$	\$ (3,089,523)	\$ (236,892)	\$ (83,559)	\$ 9,341,456
Total (to Exhibit B)	\$ 66,865,021	\$ 126,348	\$ (16,010,265)	\$ (2,645,136)	\$ (91,668)	\$ 48,244,300

University of Arkansas
 Schedule of Changes in Unexpended Plant Funds
 For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions		Net Transfers		Deductions	Balance June 30, 2009
		State of Arkansas	Income/ Other Additions	Interfund	Intrafund	Expenditures/ Other Deductions	
UNIVERSITY OF ARKANSAS - FAYETTEVILLE							
RESTRICTED							
From State of Arkansas - Appropriated Funds							
Critical Maintenance of Buildings - Fay.	\$ 48,340	\$	\$	\$	\$ (48,340)	\$	\$ 0
Critical Maintenance of Buildings/FNAR					48,340	48,340	
FY08 Garvan Woodland Gardens - ANCRC	605,943					605,943	
HEB - Nano Science/Nano Tech. Center	(3,718)		2,157,827 (a)			2,184,829	(30,720)
HEB - Nano Science Utility Tunnel						835,984	(835,984)
UAF Critical Maintenance	100,000					100,000	
FY09 Garvan Woodland Gardens - ANCRC		500,000				154,007	345,993
GIF-Nano Science/Nano Technology Bldg.	4,000,000	1,500,000					5,500,000
	<u>\$ 4,750,565</u>	<u>\$ 2,000,000</u>	<u>\$ 2,157,827</u>	<u>\$</u>	<u>\$</u>	<u>\$ 3,929,103</u>	<u>\$ 4,979,289</u>
From Bonds Issued							
Land & Property Purchases - 2004 Bonds	\$	\$	\$	\$	\$ 508,001	\$ 508,001	\$
Fine Arts Theatre Renov - 2004 Bonds				508,001	(508,001)		
Series 2004 Bond Pro. Invest Earnings	26,434		1,892 (b)	(1,181)	(27,145)		
Land & Property Purchase - Interest					27,145	27,145	
Maple Hill Phase II - Series 2007 Bonds	(3,325,291)			5,147,090	28,538	1,850,337	
Maple Hill Phase II - Series 2007 Interest	175,949		108,605 (b)	(256,016)	(28,538)		
Duncan Avenue Apartments - 2007 Bonds	(763,068)			4,564,301		3,806,220	(4,987)
Duncan Avenue Apartments - 2007 Bonds Int.	99,439		64,049 (b)	(147,667)			15,821
ESPC Equipment Lease Purchase Agreement	(2,743,432)		43,201 (b) (h)	6,598,716		4,179,810	(281,325)
Bogle Park Foundation Loan				2,952,521		2,952,521	
Garland Avenue Garage - 2008 Bonds			755,015 (b)	5,811,312		8,311,664	(1,745,337)
Garland Avenue Garage Retail - 2008 Bonds			65,021 (b)	213,883		313,358	(34,454)
Bookstore - 2008 Bonds			218,271 (b)	935,649	417	1,301,577	(147,240)
KUAF Building Improvements - 2008 Bonds			17,648 (b) (g)	639,379	(1,092)	898,445	(242,510)
HAPF Improvements - 2008 Bonds			19,711 (b) (g)	1,126,950		1,146,661	
Land Purchases - Taxable			342 (b)	94,738	(418)	94,662	
Land Purchases - Non Taxable			37,124 (b) (g)	3,980,412		4,017,536	
Surface Parking Lot #36 - Series 2008 Bonds			4,608 (b) (g)	239,544		294,809	(50,657)
Fine Arts Renovations - 2008 Bonds			45,247 (b)	1,042,628		1,087,875	
Athletic Facility Improvements Note				2,791,500	(2,835,327)	15,610	(59,437)
Bogle Park Improvements					4,697	4,697	
BWAR Improvements					401,899	401,899	
JBAR Improvements					6,490	6,490	
JMOT Improvements					201,332	185,251	16,081
Practice Facility Improvements					39,194	39,194	
RRST Improvements					56,030	56,030	
Soccer Field Improvements					4,120	4,120	
Swimming - HPER Flooring Improvements					4,116	4,116	
Tennis Center Improvements					59,673	59,673	
Tyson Track Improvements					1,521	1,521	
Walker Improvements					10,187	10,187	
Walton Arena Daktronics Ribbon Board			511 (b)	2,337,424		2,337,935	
Campus Wide ESPC Loan				1,521,368		1,759,496	(238,128)
	<u>\$ (6,529,969)</u>	<u>\$</u>	<u>\$ 1,381,245</u>	<u>\$ 40,100,552</u>	<u>\$ (2,047,161)</u>	<u>\$ 35,676,840</u>	<u>\$ (2,772,173)</u>

From Other Funds

Northwest Quadrant Dining - Chartwell's Gift	\$ 413,420	\$	\$	\$ (169,955)	\$	\$	\$ 243,465
Center for Academic Excellence - Gifts	(89,410)			59,700		(29,710)	
Chancellor's Residence Construction	(227)			5,031		4,639	165
FWLR house David Bogle Landscaping Gift				16,500		16,500	
Sigma Nu Construction Gifts	(2,420,350)			2,423,857		3,507	
Infrastructure Ark Res/Tech Park - SBA			2,036 (d)			2,036	
Law Library Phase II/Gifts	133,260			288,075	(102,299)	319,036	
Alpha Omicron Pi House	(29,950)		100,151 (c)			70,201	
NW Quad Dining Addition	1,095,879			5,190		1,017,294	83,775
Willard J. Walker Graduate Business Bldg	(46,445)					(50,756)	4,311
KUAF Transmitter Improvements	1,999				32,826	34,825	
KUAF Building Improvements	68,854				(32,827)	(1,146)	37,173
Phi Delta Theta Building - Gifts				464,656		2,983,952	(2,519,296)
Law Courtroom/Classroom Modifications				36,692	102,299	138,991	
Brough Commons Dining Renovations			1,900,000 (c)			226,864	1,673,136
ENRC Lab 323 Renovation				232,111		22,880	209,231
Traveling Museum/Eastern Property				47,312		47,312	
Phi Gamma Delta Fraternity House				1,317		1,317	
Reynolds Center A/V System Improvements				98,167		1,568	96,599
SAE Balcony Repairs			90,000 (c)			50	89,950
	<u>\$ (872,970)</u>	<u>\$</u>	<u>\$ 2,092,187</u>	<u>\$ 3,508,653</u>	<u>\$ (1)</u>	<u>\$ 4,809,360</u>	<u>\$ (81,491)</u>
Total Restricted	<u>\$ (2,652,374)</u>	<u>\$ 2,000,000</u>	<u>\$ 5,631,259</u>	<u>\$ 43,609,205</u>	<u>\$ (2,047,162)</u>	<u>\$ 44,415,303</u>	<u>\$ 2,125,625</u>

UNRESTRICTED

From General Funds

Land and Property Purchases	\$ 55,778	\$	\$	\$	\$ 1,091	\$ 82,422	\$ (25,553)
Land & Property Purchases FY2008	(3,831,087)				(526,448)	(4,357,535)	
Land & Property Purchases FY2009				12,902	791,606	804,508	
Chemistry Swing Projects	(142,040)			142,040	41	41	
Harmon Road Site Closure	(3,166,326)			1,220,174		236,891	(2,183,043)
Rzbn Road Widening/Ctr Med 6th to 15th	(258,908)			303,482		44,574	
NCREPT Facility	(56,269)			73,540		(6,124)	23,395
NCREPT Facility	(237,408)			705,431		468,023	
NCREPT Facility Equipment - VCFA				332,668		332,668	
ARTP Infrastructure Master Plant	17,709					10,424	7,285
FNAR Switch Gear	125,000			136,812			261,812
Maple Hill Thermostat Evaluations	1,405			(1,405)			
Fine Arts Theatre Life Safety/Addition	150,000			73,563		127,517	96,046
Old Main Exterior Renovations	(32,593)			32,593			
Willard Walker Grad School of Business	2,206			59,971		24,991	37,186
Physics MBE Lab				73,963		73,963	
Senior Walk Construction FY2007	(182,037)			182,037	2,176	2,176	
Fowler House Area B			449,775 (f)	(449,775)	29,929	26,691	3,238
Fowler House Area B - Public Bid	(52,404)				114,250	61,846	
SE Precinct Utilities - Cash	447,395			(447,395)			
Walker Hall Util. Tunnel Piping - Cash	7,032			(7,032)			
McIlroy Hill Precinct Landscaping	(618,466)			618,466	(15,047)	(15,047)	
Carlson Terrace Demolition Phase II	(251,123)			251,123			
ADSB 300 KVA UPS Upgrade	28,283				(28,283)		
HAPF HVAC System	(112,740)			112,740	903	903	
Senior Walk Construction 2008 - 2011	(149,239)			471,041		321,802	
Maple Hill 2 Sanitary Sewer Improvements	210,607			31,356		241,963	

University of Arkansas
 Schedule of Changes in Unexpended Plant Funds
 For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions		Net Transfers		Deductions	Balance June 30, 2009
		State of Arkansas	Income/ Other Additions	Interfund	Intrafund	Expenditures/ Other Deductions	
WJWH Card Access	1,111			(144)		967	
Central Utilities Air Permit	17,628					9,778	7,850
Network Automation Engine Campus Wide	40,000			65,000		87,627	17,373
250 Virginia Demolition	32,336			(15,657)		16,679	
Law Classroom Upgrades	75,000			(7,819)		67,181	
CCHP Refrigerant Recovery System				20,000		3,544	16,456
ADSB Cooling Tower Replacement				69,365	(58,852)	10,513	
ADSB AC Upgrade				(11,466)	87,135	75,669	
Garland Ave. Parking Garage Tunnel Ext.				834,477		60,386	774,091
Nano Science Bldg. Utility Tunnel				12,000		11,919	81
WCOB/JBHT Security System				66,683		63,458	3,225
Phi Delta Theta Chilled Water Lines				38,527		38,527	
Davis Hall Renovation						63,668	(63,668)
516 & 518 Eastern Ave. Demolition				26,295		26,295	
Peabody Hall Renovation				3,708		3,861	(153)
AFLS Auditorium AVIT Upgrade				15,712		50	15,662
Energy Management Services Study				32,000			32,000
CCHP Emergency Generator				32,500			32,500
Install Card Readers/Equip Tital Lab				22,073			22,073
NIH Grant Proposals				101,250		101,250	
UAPD Communicatons Site Upgrade	563,594				(250,152)	256,104	57,338
Campus Signage & Way Finding	12,072					11,616	456
Vehicle Insurance Proceeds/Refer to MMV	18,710						18,710
Debt Retirement Reserve	18,431,494			(72,718)			18,358,776
	<u>\$ 11,146,720</u>	<u>\$</u>	<u>\$ 449,775</u>	<u>\$ 5,160,081</u>	<u>\$ 148,349</u>	<u>\$ (608,211)</u>	<u>\$ 17,513,136</u>
From Auxiliary Services							
Disaster Recovery Site Equipment	\$ 362,780	\$	\$	\$	\$	\$ 282,637	\$ 80,143
Women's Softball Complex Renovation	(1,264,037)			204,341		(1,059,696)	
Maple Hill Housing Complex	427,199				(409,886)	17,313	
Maple Hill Phase II	650,000			65,390	409,886	1,054,047	71,229
Garland Avenue Parking Garage	(560,387)					(560,387)	
HAPF NW Exit Lanes	(656,111)					(656,111)	
Bud Walton Improvements	(8,165)				1,360,863	1,349,487	3,211
FBAC Audio/Visual Additions	(114,520)				381,500	266,980	
HOLC 104F - ISS Multimedia System	15,109			(619)		14,490	
Broyles Center Remodel					303,707	303,707	
Old Ladyback Yark Demo/Parking Lot				328,945		328,945	
ARKU Master Plan				248,174		198,174	50,000
Turf Replacement				26,876		42,720	(15,844)
Pomfret Hall Renovation				606,000		4,411	601,589
SAE Balcony Repairs				43,081			43,081
	<u>\$ (1,148,132)</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,522,188</u>	<u>\$ 2,046,070</u>	<u>\$ 1,586,717</u>	<u>\$ 833,409</u>
Total Unrestricted	<u>\$ 9,998,588</u>	<u>\$</u>	<u>\$ 449,775</u>	<u>\$ 6,682,269</u>	<u>\$ 2,194,419</u>	<u>\$ 978,506</u>	<u>\$ 18,346,545</u>
Plant Fund Reserves	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 147,257</u>	<u>\$ (147,257)</u>	<u>\$</u>	<u>\$</u>
Total	<u>\$ 7,346,214</u>	<u>\$ 2,000,000</u>	<u>\$ 6,081,034</u>	<u>\$ 50,438,731</u>	<u>\$</u>	<u>\$ 45,393,809</u>	<u>\$ 20,472,170</u>

**UNIVERSITY OF ARKANSAS - AGRI EXPERIMENT STATION
RESTRICTED**

From State of Arkansas - Appropriated Funds

Critical Maintenance of Buildings - Agri	\$ 15,546	\$	\$	\$	\$	\$	\$ 15,546
HEB Rice Research & Ext. Building	(82,838)		3,528,310 (a)			5,833,649	(2,388,177)
	<u>\$ (67,292)</u>	<u>\$</u>	<u>\$ 3,528,310</u>	<u>\$</u>	<u>\$</u>	<u>\$ 5,833,649</u>	<u>\$ (2,372,631)</u>

Schedule 8

From Other Funds

HES 112 Foods Lab Renovation	\$ 40,091	\$	\$ 259 (c)	\$ 12,323	\$	\$ 52,673	\$
	<u>\$ 40,091</u>	<u>\$</u>	<u>\$ 259</u>	<u>\$ 12,323</u>	<u>\$</u>	<u>\$ 52,673</u>	<u>\$</u>
Total Restricted	<u>\$ (27,201)</u>	<u>\$</u>	<u>\$ 3,528,569</u>	<u>\$ 12,323</u>	<u>\$</u>	<u>\$ 5,886,322</u>	<u>\$ (2,372,631)</u>

Schedule 8

UNRESTRICTED

From Agricultural Experiment Station

Major Improvements	\$ 10,442,346	\$	\$	\$ 453,790	\$ 1,010,635	\$ (31)	\$ 11,906,802
PCEX/Center Furnishing & Equipment	1,077,617						1,077,617
Rice Res. Facility Addition/Remodel	223					139	84
Veterinary Diagnostic Lab	227		1,000,000 (c)		(980,177)	20,050	
Fruit Substation Office Building					19,000	19,000	
AFLS Auditorium Renovation	68,285					3,531	64,754
Marianna Facility Support	441						441
SERE Tandem Disk/Spray Tractor/Shed	7,431				(3,752)	3,679	
NERE Hippers/Planter/Mower	21,513					15,754	5,759
CTST/Irrigation-Graves Farm				21,569		21,569	
VGSS JD5325 Tractor/Seedbed Tool	466				(466)		
UAMF Hypsometer/Logger/Chipper/Planter	13,000				(13,000)		
PTST Backhoe/Sprayer/Roller/Mowers	19,277				(19,277)		
SERE Hay Baler	4,108				(4,108)		
VDL Computer Equipment	347				(347)		
CSES Growth Chamber/Roof	(8,687)			9,616		929	
AAREC Tractor	15,850				(15,850)		
PLPA Greenhouse Repairs	65					65	
Child Development Research Center	3,225			1,328		4,253	300
Savoy Beef Farm Sorting Facility	(328)				328		
Savoy Hay Barn North	328				(328)		
LFST Tractor/Barn	97,450			7,000		101,670	2,780
PTST Planter/Mover/Nwpt. Equipment	6,143				(4,858)	1,285	
RIRE Planter/Bob Truck	15,000				(15,750)	(750)	
SWRE Bed Conditioner/Livestock System	16,500					16,500	
Mexa 720/Diesel Replacement				12,800		12,800	
PTST Fence/Irrigation				8,250		8,277	(27)
SWRE Watermelon Shop and Equipment Bld				56,995			56,995
NERE Truck/Irr Power Unit/Roof/Cutter				66,105		46,556	19,549
CTST Tract/Land Grading				50,805		39,950	10,855
Rire Disk/Plow/Mower/Levee				37,810		31,909	5,901
PTST Equip/Road Repaid/Piping				102,970		86,289	16,681
VGSS Equip/Building Repair				34,800		11,400	23,400
LFST Buggys/Barn Repair				29,305		18,000	11,305
UAMF Tractor/Mule				22,500		23,664	(1,164)
FRSS Tractor/Gate				46,505		34,749	11,756
SEST Combine/Irrigation				59,000		2,791	56,209
SWRE Trailer/Mower/Road Repair				30,500		19,500	11,000
SERE Mule/Hay Rake				14,700		14,315	385
Watershed Research & Ed Center					27,950	18,146	9,804
Experiment Station Contingency	3,600,000						3,600,000
	<u>\$ 15,400,827</u>	<u>\$</u>	<u>\$ 1,000,000</u>	<u>\$ 1,066,348</u>	<u>\$</u>	<u>\$ 575,989</u>	<u>\$ 16,891,186</u>
Total	<u>\$ 15,373,626</u>	<u>\$</u>	<u>\$ 4,528,569</u>	<u>\$ 1,078,671</u>	<u>\$</u>	<u>\$ 6,462,311</u>	<u>\$ 14,518,555</u>

University of Arkansas
 Schedule of Changes in Unexpended Plant Funds
 For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions		Net Transfers		Deductions	Balance June 30, 2009
		State of Arkansas	Income/ Other Additions	Interfund	Intrafund	Expenditures/ Other Deductions	
UNIVERSITY OF ARKANSAS - COOPERATIVE EXTENSION SERVICE							
RESTRICTED							
From Other Funds							
1890 Research - Fish Holding Facility	\$ 74,074	\$	\$	\$	\$	\$	\$ 74,074
	<u>74,074</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 74,074</u>
UNRESTRICTED							
From General Funds							
Lonoke Agri Center Renovation	\$ 1,080,933	\$	\$	\$	\$	\$	\$ 1,080,933
County Appropriation	15,000						15,000
CES Educational Complex	5,496,702					1,169	5,495,533
	<u>6,592,635</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>1,169</u>	<u>\$ 6,591,466</u>
Total	<u>\$ 6,666,709</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>1,169</u>	<u>\$ 6,665,540</u>
UNIVERSITY OF ARKANSAS - ARKANSAS ARCHEOLOGICAL SURVEY							
RESTRICTED							
From State of Arkansas - Appropriated Funds							
Critical Maintenance of Buildings - ARAS	\$ 8,379	\$	\$	\$	\$	\$ 4,769	\$ 3,610
Crit Maint/Equipment/Library Res. - ARAS	8,584					8,554	30
ARAS/Blytheville Infrastructure	3,049					3,049	
HEB - ARAS Equipment and Technology	(13,532)		13,558 (a)			26	
ARAS Capital Improvements	24,551					23,532	1,019
	<u>\$ 31,031</u>	<u>\$</u>	<u>\$ 13,558</u>	<u>\$</u>	<u>\$</u>	<u>\$ 39,930</u>	<u>\$ 4,659</u>
Total	<u>\$ 31,031</u>	<u>\$</u>	<u>\$ 13,558</u>	<u>\$</u>	<u>\$</u>	<u>\$ 39,930</u>	<u>\$ 4,659</u>

University of Arkansas
 Schedule of Changes in Unexpended Plant Funds
 For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions		Net Transfers		Deductions	Balance June 30, 2009
		State of Arkansas	Income/ Other Additions	Interfund	Intrafund	Expenditures/ Other Deductions	
UNIVERSITY OF ARKANSAS - CRIMINAL JUSTICE INSTITUTE							
RESTRICTED							
From State of Arkansas - Appropriated Funds							
CJI Computer Education	\$ 20,853	\$	\$	\$	\$	\$ 20,853	\$
CJI Training Arkansas Law Enforcement	9,602					9,602	
	<u>\$ 30,455</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 30,455</u>	<u>\$</u>
UNRESTRICTED							
From General Funds							
Law Enforcement Program Support	\$ 3,532	\$	\$	\$	\$	\$ 3,532	\$
Forensic Science Support	55,012					55,012	
CJI Plant Fund Reserves	1,781,815			260,400			2,042,215
	<u>\$ 1,840,359</u>	<u>\$</u>	<u>\$</u>	<u>\$ 260,400</u>	<u>\$</u>	<u>\$ 58,544</u>	<u>\$ 2,042,215</u>
Total	<u>\$ 1,870,814</u>	<u>\$</u>	<u>\$</u>	<u>\$ 260,400</u>	<u>\$</u>	<u>\$ 88,999</u>	<u>\$ 2,042,215</u>

UNIVERSITY OF ARKANSAS - CLINTON SCHOOL OF PUBLIC SERVICE

RESTRICTED

From State of Arkansas - Appropriated Funds

CSPS Maint/Equip/Library	\$	425,086	\$	25,000	\$		\$		\$	25,000
CSPS Improvements										258,024
CSPS Construction/Purchase										275,000
	\$	<u>425,086</u>	\$	<u>300,000</u>	\$		\$		\$	<u>533,024</u>
										<u>192,062</u>

UNRESTRICTED

From General Funds

Clinton School Building	\$	186,205	\$		\$		\$		\$	186,205
CSPS Reserve										100,000
	\$	<u>286,205</u>	\$		\$		\$		\$	<u>800,000</u>
										<u>700,000</u>
Total	\$	<u>711,291</u>	\$	<u>300,000</u>	\$		\$		\$	<u>533,024</u>
										<u>1,178,267</u>

UNIVERSITY OF ARKANSAS - AREON

RESTRICTED

From State of Arkansas - Appropriated Funds

AREON HEB Equipment	\$		\$		\$	4,009,029 (a)	\$		\$	4,147,006
	\$		\$		\$	<u>4,009,029</u>	\$		\$	<u>4,147,006</u>
										<u>(137,977)</u>
										<u>(137,977)</u>

UNRESTRICTED

From General Funds

AREON Construction	\$		\$		\$		\$		\$	1,535,217
	\$		\$		\$		\$		\$	<u>(1,535,217)</u>
	\$		\$		\$	<u>4,009,029</u>	\$		\$	<u>1,535,217</u>
										<u>(1,535,217)</u>
Total	\$		\$		\$	<u>4,009,029</u>	\$		\$	<u>5,682,223</u>
										<u>(1,673,194)</u>
Totals (to Exhibit B)	\$	<u>31,999,685</u>	\$	<u>2,300,000</u>	\$	<u>14,632,190</u>	\$		\$	<u>58,201,465</u>
										<u>43,208,212</u>

(a) Bond proceeds from Act 1282 of 2005	9,708,724
(b) Net Investment Income	1,344,081
(c) Gifts	3,090,410
(d) Grants and Contracts	2,036
(f) Sale of Property	449,775
(g) Other	10,556
(h) Retirement of debt	26,608
Total	<u>14,632,190</u>

University of Arkansas
 Schedule of Changes in Renewals and Replacements
 For the Year Ended June 30, 2009

	Balance	Additions	Net Transfers		Deductions	Balance
	July 1, 2008	Income	Interfund	Intrafund	Expenditures	June 30, 2009
UNIVERSITY OF ARKANSAS - FAYETTEVILLE						
Restricted						
Other Funds						
ADMN Conference Room Renovation	\$ 20,375	\$	\$	\$	\$	\$ 20,375
Redesign MOHELA Resource Room	403					403
Inn at Carnall Major Repair & Replacement	6,404	8,153 (a) (b)				14,557
Total Restricted	\$ 27,182	\$ 8,153	\$	\$	\$	\$ 35,335
Unrestricted						
From General Funds						
GRAD Foyer and Aud. Renov. Phase II	3,964			364	4,328	
Primary Dist. Alterations/Improvements	77,780		5,155		56,948	25,987
Utility Distribution General Improvement	262				262	
Utility Distribution General Improvement	175,000		23,791	(5,000)	190,053	3,738
Utility Distribution General Improvement			65,000		68	64,932
Steam Plant Performance Contract	361,153		(130,512)		145,962	84,679
Fuel Oil Storage Tank Replacements	31,290		(5,791)		25,499	
Poultry Science Performance Contract	(35,976)		89,136		53,160	
MEMH Structural Repairs			16,595		16,595	
HPER Pool Tile Replacement	396		(40)		356	
Law School Renovations	(7,819)		7,819			
SECAC Renovation	17,192				15,823	1,369
HKRD Feasibility Study/Facility Improve	26,726				5,563	21,163
TFSC Office Finish Out	963		(963)			
CHEM Bunker Infilling	(99,478)		99,478			
Carlson Terrace Demo Phase II	(402,875)		427,739		24,864	
WAAX Water Service Replacement	1,972		(1,972)			
WATR/Maple Street Landscaping	5,388		1,722		7,110	
CTED Sidewalk Repairs	29,838		(6,777)		23,061	
OZAR Re-roof	1			(1)		
Graduate Education Re-roof	(1)			1		
Exterior Lighting Retrofit	69,707		(51,485)		18,222	
HPER Mold Remediation	4,049		(4,049)			
HVAC Planned Maintenance	1,785		(1,785)			
HVAC System General Improvements			43,000		9,727	33,273
Memorial Hall Lab Renovations	2,945		(2,945)			
FERR Geo-chemistry Lab Renovations	8,216		(2,719)		5,497	
HOTZ Fire Alarm	14,460		32,892		47,352	
ENRC 3917 Lab Remodel	6,087		974		7,061	
GRAD Remodels	97,068		(21,787)	(364)	74,917	
HPER Roof Repairs			115,423		115,423	

HKRD Gym Floor Refinish	17,801			17,801	
JBHT Data Drops	3,450		(3,450)		
CLIN Rockwall Repairs	12,798	7,000 (c)	369	20,167	
Heat Plant Office Renovation	16,212		2,500	17,301	1,411
Multicultural Audio/Visual ARKU 404	17,221		(478)	16,743	
Law HVAC Repairs	25,354			4,601	20,753
AFLS B109 Audio/Visual Replacement	11,649		(781)	10,868	
AGRI 115 Audio/Visual Replacement	4,669		(175)	4,494	
PTSC 007 Audio/Visual Replacement	10,686		(461)	10,225	
PTSC 009 Audio/Visual Replacement	8,028		(335)	7,693	
WLTN Mold Remediation			85,647	53,363	32,284
Summer 08 Parking Projects	179,513		19,876	199,389	
ARKU 104 Renovation	8,610		(948)	7,662	
Carpet Replacement Chancellor's Office	8,588		(8,316)	272	
WCOB Room 202 Flooring	33,050		(20,744)	12,306	
HMRS ADMN 221 Renovations			29,940	29,940	
Campus ESPC	(16,616)		878	(15,738)	
Phoenix House Furnace Replacement	8,710		(2,013)	6,697	
ENRC 338 Lab Renovation			157,486	157,486	
Phoenix House Bathroom Repairs			59,502	59,502	
BELL 1143 Lab Remodel - CVEG-Fairey			56,117	50,838	5,279
HOTZ Lighting Upgrades			26,969	26,969	
Various Elevator Upgrades			482,493	327,353	155,140
Various Elevator Upgrades Phase II			13,023	13,023	
Douglas/Storer Parking Lot 36			105,400	105,400	
Campus Wide Water Management Plan			25,313	25,313	
N. Chiller Retrofit			35,000		35,000
Lot 56 Lighting Retrofit			15,112	15,012	100
POMF Condensate Line Replacement			234,380	239,380	
ENRC 2520 Remodel			28,000	28,000	
HOTZ Testing Lab HVAC Upgrade			38,000	18,650	19,350
FAMA Exterior Lighting Retrofit			21,864	21,864	
ADMN 4th Floor Carpet Replacement			47,963	47,963	
PHYS Replace HW Pumps			15,623	15,623	
PEAH Office Cabinets			24,700	24,700	
Stadium Drive Water Main Replacement			450,000	141,383	308,617
ENGR Hall Auditorium HVAC Renewal			45,000	21,787	23,213
Heating Plant Fire Protection			10,000	283	9,717
Duck Pond Cleaning Project			16,523	50	16,473
Fieldhouse Renovation Study			15,800	15,800	
CCHP Controls Replacment			220,000	151,806	68,194
AGRI 332 Remodel			15,761	13,962	1,799
Campus Tree Replacement			60,000	8,952	51,048
Stadium Drive Chilled Water Lines			7,290	7,290	
GIBS Replace Storm Sewer Line			25,000	21,986	3,014
Kimpel Hall Re-roof			515,431	98,032	417,399
Campus Planimetric Mapping			33,446	31,372	2,074
Droke Property Clean-up				18,433	(18,433)
INPR Conference Room A/V Project			11,000	50	10,950

University of Arkansas
 Schedule of Changes in Renewals and Replacements
 For the Year Ended June 30, 2007

	<u>Balance</u>	<u>Additions</u>	<u>Net Transfers</u>		<u>Deductions</u>	<u>Balance</u>
	<u>July 1, 2008</u>	<u>Income</u>	<u>Interfund</u>	<u>Intrafund</u>	<u>Expenditures</u>	<u>June 30, 2009</u>
ENRC Lab 2927 Renovation			46,169		44,610	1,559
AFLS B108 Computer Lab			90,000			90,000
HPER Natatorium Repairs			48,546		50	48,496
Classroom Modernization			26,000		24,047	1,953
Scie D Lab Upgrade			66,883		66,883	
ADSB Transformer Replacement			55,000			55,000
	<u>\$ 739,816</u>	<u>\$ 7,000</u>	<u>\$ 3,944,202</u>	<u>\$</u>	<u>\$ 3,095,487</u>	<u>\$ 1,595,531</u>
From Auxiliary Services						
HOUS CCTV & Other Security			10,312		10,312	
Yocum Hall West Elevation Repairs	16,279		(16,279)			
ARKU 3rd Floor Restroom Remodel	30,939		(10,519)		20,420	
Parking Garage Retail Research	50					50
ARKU Theatre Renovation	(217,150)		292,169		15,043	59,976
Tennis Center Seating/Fencing Replace	36,032		(22,994)		13,038	
HOLC Elevators Upgrades	17,594		9,869		27,463	
HOLC HVAC Modifications	621,134				576,258	44,876
ARKU 694 & 676 Renovations	8,277		(8,277)			
Holcombe Hall Shower Renovation	274,265		15,190		289,455	
POMF Redesign Dining Area	6,860			339	7,199	
POMF Trash Baler Project	4,405		(4,066)	(339)		
FSBC Tile Replacement	8,298		(8,298)			
Northwest Quad Painting	146,894		(7,900)		138,994	
Broyles Complex Roof Repairs	5,052					5,052
ARKU Elevators/ADA Lift Work	8,902		(2,647)		6,255	
IMTF Union Bridge Repairs	39,932		(3,774)		36,158	
POMF Tower Re-roof			60,996		60,996	
Humphreys Hall Renovation			154,239		154,239	
Humphreys Hall HVAC			63,757		63,757	
Scooter Parking Areas			26,374		26,374	
Lot 49 Improvements			31,587		31,587	
Parking Lot 53 Repairs			87,619		87,619	
Razorback Stadium Temporary Grandstands			303,665		303,665	
Futrell Student Rooms Life Cycle			421,315		112,379	308,936
NW Quad B & C Paint			137,330		138,247	(917)
Humphreys Corridor Flooring			54,346		2,741	51,605
Futrell HVAC Modifications			621,627		423,978	197,649
GREG HVAC Upgrade			11,087		11,087	
HAPF NE Elevator Repair			56,991		56,991	
Futrell Student Rooms Repair			149,150		28,013	121,137
Futrell Common Areas			157,369		64,016	93,353

Futrell Bathrooms			683,382		401,009	282,373
Reid CRE Apartment			50,000		34,157	15,843
ARKU Dining Renovations			76,390		15,501	60,889
Summer 09 Parking Projects			48,000			48,000
AGR Repair & Replacement Reserve Fund	4,497	5,038 (a) (c)	4,654		4,378	9,811
Gregson Entry Doors	3,642		(3,642)			
Brough Commons Feasibility Study	25,272		(728)		24,544	
	<u>\$ 1,041,174</u>	<u>\$ 5,038</u>	<u>\$ 3,438,294</u>	<u>\$</u>	<u>\$ 3,185,873</u>	<u>\$ 1,298,633</u>
Total Unrestricted	<u>\$ 1,780,990</u>	<u>\$ 12,038</u>	<u>\$ 7,382,496</u>	<u>\$</u>	<u>\$ 6,281,360</u>	<u>\$ 2,894,164</u>
Total University of Arkansas - Fayetteville	<u>\$ 1,808,172</u>	<u>\$ 20,191</u>	<u>\$ 7,382,496</u>	<u>\$</u>	<u>\$ 6,281,360</u>	<u>\$ 2,929,499</u>

UNIVERSITY OF ARKANSAS - AGRI EXPERIMENT STATION

Restricted

Other Funds

CSES Wheat Lab Renovation - Gifts	\$	\$	\$ 20,000	\$	\$	\$ 20,000
Total Restricted	<u>\$</u>	<u>\$</u>	<u>\$ 20,000</u>	<u>\$</u>	<u>\$</u>	<u>\$ 20,000</u>

Unrestricted

From Agriculture Experiment Station

AFLS Building HVAC Upgrade	90,475		(93,788)		(3,313)	
PTST Hardwood Restoration	715				715	
ANSC Pauline Whitaker Arena Repairs			(2,940)		(2,940)	
Entomology Remodel Work	1,229				249	980
FDSC Parking Lot			17,000		17,000	
SWRE Reforestation			10,300		10,300	
HES/Water Damage Repairs			8,894		8,894	
A238 Roof Replacement			33,904		33,904	
PLPA Greenhouse Glazing Replacement			135,423			135,423
CSES Wheat Lab Renovation			15,000			15,000
Total Unrestricted	<u>\$ 92,419</u>	<u>\$</u>	<u>\$ 123,793</u>	<u>\$</u>	<u>\$ 64,809</u>	<u>\$ 151,403</u>
Total Agriculture Experiment Station	<u>\$ 92,419</u>	<u>\$</u>	<u>\$ 143,793</u>	<u>\$</u>	<u>\$ 64,809</u>	<u>\$ 171,403</u>
Totals (to Exhibit B)	<u>\$ 1,900,591</u>	<u>\$ 20,191</u>	<u>\$ 7,526,289</u>	<u>\$</u>	<u>\$ 6,346,169</u>	<u>\$ 3,100,902</u>

(a) Investment Income	84
(b) Rent	8,107
(c) Gifts	12,000
Total	<u>20,191</u>

University of Arkansas
Schedule of Changes in Debt Retirement Funds
For the Year Ended June 30, 2009

Schedule 10

	Balance July 1, 2008	Additions		Deductions			Balance June 30, 2009
		Interest Income and Other Additions	Transfers to/from Other Funds	Principal Retired	Interest Expense	Paying Agents' Fees and Other Deductions	
34. 4-4.1-4.2-4.25 General Obligation SP Dormitory Building Bonds, Series 1966	\$ 6,863	\$	\$ (6,863)	\$	\$	\$	\$
57. 3.85 - 5.25 Refunding Revenue Bonds, Series 1996	15	18	568,382	525,000	42,394	1,000	21
58. 3.95-5.0-4.65-5.05 Various Facility Revenue Bonds, Series 1997	1,552	6	1,033,045	715,000	318,603	1,000	
59. 3.35-4.85 Athletic Facilities Revenue Bonds, Series 1999	99	(1)	2,263,530	1,240,000	1,020,435	3,200	(7)
60. 2.9-5.5 Various Facility Revenue Bonds, Series 2001A & 2001B	(3,047,897)	86	1,794,585	2,100,000	997,160	2,526	(4,352,912)
61. 3.55 Athletic Facilities Bonds (Subordinate Series 2001)	16	2	170,931		168,000	2,949	
62. 1.8-5.5 University of Arkansas, Various Facility Revenue Bonds Series 2002	26,089	92	5,208,058	2,500,000	2,726,350	7,522	367
63. 2.00-4.75 University of Arkansas, Various Facility Revenue and Refund. Bonds Series 2004A & B	901	(685)	2,051,362	985,000	1,064,012	2,566	
64. 3.00-4.50 University of Arkansas, Various Facility Revenue and Refund. Bonds Series 2005A & B	1,452,661	354	4,737,579	1,095,000	3,349,590	5,898	1,740,106
65. 3.00-3.25 Athletic Facilities Revenue Refunding Bonds Series 2005	1,022,722	6,320	1,824,147	1,640,000	181,273	2,900	1,029,016
66. 4.00-5.00 University of Arkansas, Various Facility Revenue Bonds, Series 2006	482	292	3,883,518	695,000	3,184,285	5,007	
67. 4.00-4.375 Athletic Facilities Revenue Bonds, Series 2006	36	2	704,355	385,000	316,491	2,900	2
68. 4.00-5.00 University of Arkansas, Various Facility Revenue Bonds, Series 2007	5,042	(4,930)	2,692,943	595,000	2,094,663	3,376	16
69. 4.00-5.35 University of Arkansas, Various Facility Revenue Bonds, Series 2008		69,718	4,904,352		2,006,541		2,967,529
	<u>\$ (531,419)</u>	<u>\$ 71,274</u>	<u>\$ 31,829,924</u>	<u>\$ 12,475,000</u>	<u>\$ 17,469,797</u>	<u>\$ 40,844</u>	<u>\$ 1,384,138</u>
Notes Payable/Other Long Term Debt	178,583	1,476,245	1,867,323	2,694,717	583,954	27	243,453
Capital Leases Payable	41,974		982,840	743,607	276,259	4,948	
Accrued Interest	(2,681,313)				725,898		(3,407,211)
	<u>\$ (2,992,175)</u>	<u>\$ 1,547,519</u>	<u>\$ 34,680,087</u>	<u>\$ 15,913,324</u>	<u>\$ 19,055,908</u>	<u>\$ 45,819</u>	<u>\$ (1,779,620)</u>

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University of Arkansas
Schedule of Bonds Outstanding
June 30, 2009

Description of Bonds	Purpose for Which Issued	Amount of Original Issue	Principal Amount Retired to June 30, 2009	Principal Amount Outstanding June 30, 2009
57. Refunding Revenue Bonds, Series 1996	Refund Bonds Series 1988 and 1989	12,105,000	11,555,000	550,000
58. 3.95-5.05 Various Facility Revenue Bonds Series 1997	Ark. Union Ren, Alumni Center, (b) Intermodal, Reynolds, Housing	21,445,000	15,440,000	6,005,000
59. 3.35-4.85 Athletic Facilities Revenue Bonds	Razorback Stadium Project	30,000,000	9,560,000	20,440,000
60. 3.5-5.5 University of Arkansas, Various Facility Revenue Bonds Series 2001A (nontaxable); 2.9-5.40 Series 2001B (taxable)	University House, Printing Service (c) Expansion, Chiller, Gymnastics Fac, Science Eng. Ren., Library storage, Equipment, Research Building	42,985,000	23,535,000	19,450,000
61. 3.55 University of Arkansas Athletic Facilities Bonds (Subordinate Series 2001)	Donald W. Reynolds Razorback Stadium Project	11,555,000	7,555,000	4,000,000
62. 1.8-5.5 University of Arkansas, Various Facility Revenue Bonds Series 2002	NW Quadrant Housing and Dining, (c) Health Center, Parking Structure, HPER Ren., Chemistry Ren., Ctr Acad Exc., Enhanced Learn. Ctr., Utility Upgrades and Expansion, Various Other Capital Projects	110,980,000	57,385,000	53,595,000
63. 2.00-4.75 University of Arkansas Various Facility Revenue Bonds (Series 2004A)	Law Lib. Add., Cent. Chiller, Old Main, South Park. Deck, Band, Lib. Storage, Prop. Purchases, Vol Walker, Hlth Ctr, Various	23,500,000	3,535,000	19,965,000
2.00-4.75 University of Arkansas Refunding Bonds (Series 2004B)	Refund \$6,550,000 of Series 1997 Bonds (Bond 58)	7,050,000	265,000	6,785,000
Deferred loss on refinancing	(b)	(500,000)	181,530	(318,470)
64. 3.00-4.50 University of Arkansas Various Facility Revenue Bonds (Series 2005A)	Ctr Acad Exc., Walker Grad. School of Business, Law Addition	21,020,000	2,270,000	18,750,000
3.0-4.50 University of Arkansas Refunding Bonds (Series 2005B)	Refund \$12,135,000 of Series 2001A Bonds (Bond 60) and \$44,195,000 of Series 2002 bonds (Bond 62)	60,000,000	1,215,000	58,785,000
Deferred loss on refinancing	(c)	(3,670,000)	997,862	(2,672,138)
65. 3.00-3.25 University of Arkansas Athletic Facilities Revenue Refunding Bonds (Series 2005)	Refund \$9,520,000 of Series 1997 Bonds (Bond 56) for Walton Arena (Multi-Use Arena)	9,645,000	4,785,000	4,860,000
Deferred loss on refinancing	(a)	(125,000)	80,536	(44,464)
66. 4.00-5.00 University of Arkansas Various Facility Revenue Bonds, Series 2006	Maple Hill Housing, Law School Addition Phase II, Steam Plant, Poultry Science Energy Management	67,420,000	1,370,000	66,050,000
67. 4.00-4.375 University of Arkansas Athletic Facilities Revenue Bonds, Series 2006	John McDonnell Outdoor Track	8,205,000	755,000	7,450,000
68. 4.00-5.00 University of Arkansas Various Facilities Revenue Bonds, Series 2007	Maple Hill Housing Phase II, Duncan Avenue Apartments	45,010,000	595,000	44,415,000
69. 4.00-5.00 University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus), Series 2008A	Garland Avenue Garage, KUAF, Land Acquisitions, Fine Arts Renovation, other Parking Facility Improvements and Additions	36,750,000		36,750,000
4.10-5.35 University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus) Series 2008B (Taxable)	Bookstore, Other Retail Space Construction, and Land Acquisitions	15,210,000		15,210,000
		<u>\$ 518,585,000</u>	<u>\$ 141,079,928</u>	<u>\$ 380,024,928</u>

Footnotes:

- (a) Bond number 56, Series 1996 Athletic Refunding Revenue Bonds were advance refunded in fiscal year 2006 with the issuance of Bond 65. This resulted in a deferred loss of \$125,000.
(b) Bond number 58 was partially defeased in fiscal year 2005 with the issuance of Bond 63 resulting in a deferred loss of \$500,000.
(c) Bond numbers 60 and 62 were partially defeased in fiscal year 2005 with the issuance of Bond 64 resulting in a deferred loss of \$3,670,000.

University of Arkansas
Schedule of Capital Leases Outstanding and Notes Payable
June 30, 2009

<u>Description of Liability</u>	<u>Purpose for Which Issued</u>	<u>Amount of Original Issue</u>	<u>Principal Amount Retired to June 30, 2009</u>	<u>Principal Amount Outstanding June 30, 2009</u>
Capital Lease	New Holland Tractor - RIRE	34,748	25,749	8,999
Capital Lease	Bud Walton Arena Ribbon Board	2,337,685	390,420	1,947,265
Capital Lease	Coop. Ext. Equipment	45,588	17,671	27,917
Capital Lease	Coop. Ext. Equipment	31,991	8,637	23,354
Capital Lease	Coop. Ext. Equipment	38,037		38,037
Installment Contract	ESPC Capital	6,950,000	26,608	6,923,392
Installment Contract	Campus-wide ESPC	1,521,368		1,521,368
Note Payable	\$3M Housing Loan	3,000,000	1,110,823	1,889,177
Note Payable	(a) Sigma Chi Loan	2,071,140	849,520	1,221,620
Note Payable	(b) Sigma Nu Loan - UALR	535,000	430,000	105,000
Note Payable	Various Capital Projects for Cooperative Extension Svc.	900,000	610,578	289,422
Note Payable	University House Loan	1,161,952	179,589	982,363
Note Payable	J.B. Hunt CAEB	7,767,000	4,934,509	2,832,491
Note Payable	Bogle Park - Softball	6,000,000	564,066	5,435,934
Note Payable	Athletic Facilities Loan	5,000,000	469,044	4,530,956
		<u>\$ 37,394,509</u>	<u>\$ 9,617,214</u>	<u>\$ 27,777,294</u>

(a) This note payable to UAMS is related to a UAMS bond issue.

(b) The original debt was a bond issue with UALR. UALR refinanced the bond and UAF signed a note with UALR for the balance at the time of refinancing.

University of Arkansas
Schedule of Net Investment in Plant
For the Year Ended June 30, 2009

	<u>Land</u>	<u>Buildings</u>	<u>Furniture and Equipment</u>	<u>Infrastructure & Improvements Other Than Buildings</u>	<u>Construction in Progress</u>
Balance July 1, 2008	\$ 28,353,039.00	\$ 890,628,197.00	\$ 251,208,435.00	\$ 67,693,162.00	\$ 79,432,496.00
Add or (Deduct):					
Gifts/Grants		582,872.00	563,977.00		4,030,620.00
Additions from					
Plant Funds	822,862.00	1,152,211.00	3,947,872.00	313,898.00	49,548,100.00
Current Funds		96,164.00	11,717,452.00		495,459.00
Net Capitalized Interest Exp					2,164,854.00
Net Increase/(Decrease) in Livestock					
Lease Purchases			61,391.00		
Construction in Progress Completed		73,443,648.00		3,664,327.00	(77,107,975.00)
Transfer/Disposal of Property	(132,081.00)	(1,093,932.00)	(7,536,849.00)		
Bonds Payable Transferred to Net Investment in Plant					
Deferred Loss on Refinanced Bonds					
Bonds Retired/Defeased (Schedule 10)					
Notes and Capital Leases Payable Assumed					
Notes and Capital Leases Payable Retired (Schedule 10)					
Prepaid Maintenance on Lease Purchase Expenses in FY2009					
Adjustments	1.00		491,546.00		(25,083.00)
Balance June 30, 2009	<u>\$ 29,043,821.00</u>	<u>\$ 964,809,160.00</u>	<u>\$ 260,453,824.00</u>	<u>\$ 71,671,387.00</u>	<u>\$ 58,538,471.00</u>

Schedule 13

<u>Library Holdings</u>	<u>Other Physical Property</u>	<u>Total Physical Properties</u>	<u>Bonds Payable</u>	<u>Other Payables</u>	<u>Net Investment in Plant</u>
\$ 65,849,023.00	\$ 1,268,908.00	\$ 1,384,433,260.00	\$ 329,810,407.00	\$ 12,442,700.00	\$ 1,042,180,153.00
		5,177,469.00			5,177,469.00
		55,784,943.00			55,784,943.00
		12,309,075.00			12,309,075.00
		2,164,854.00			2,164,854.00
	(7,628.00)	(7,628.00)			(7,628.00)
		61,391.00			61,391.00
(565,665.00)		(9,328,527.00)			(9,328,527.00)
			28,966,837.00		(28,966,837.00)
			288,627.00		(288,627.00)
			(12,475,000.00)		12,475,000.00
				16,307,197.00	(16,307,197.00)
				(3,520,767.00)	3,520,767.00
	(45,885.00)	(45,885.00)			(45,885.00)
<u>5,485,789.00</u>		<u>5,952,253.00</u>		<u>14,989.00</u>	<u>5,937,264.00</u>
<u>\$ 70,769,147.00</u>	<u>\$ 1,215,395.00</u>	<u>\$ 1,456,501,205.00</u>	<u>\$ 346,590,871.00</u>	<u>\$ 25,244,119.00</u>	<u>\$ 1,084,666,215.00</u>