

2013 – 2014

**Financial
Report
Supporting Schedules**

University of Arkansas

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

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This document supports the University of Arkansas Annual Financial Reports issued for the fiscal year 2013-14. 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, 2014

With Comparative Totals for the Year Ended June 30, 2013

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2014 Total</u>	<u>Fiscal 2013 Total</u>
Revenues				
Educational and General				
Student Tuition and Fees	\$ 220,938,774	\$	\$ 220,938,774	\$ 202,862,306
State Appropriations	126,748,703	1,802,724	128,551,427	124,498,005
Federal Appropriations			0	0
Endowment Earnings	852,136	1,812,616	2,664,752	2,913,944
Federal Grants and Contracts		40,621,996	40,621,996	43,392,274
State and Local Grants and Contracts		45,721,725	45,721,725	49,400,201
Private Gifts, Grants, and Contracts	4,805,717	14,565,721	19,371,438	17,232,397
Sales and Services	8,834,317	113,892	8,948,209	7,730,270
Other Sources	11,895,318	55,068,166	66,963,484	74,668,961
Total Educational and General	<u>\$ 374,074,965</u>	<u>\$ 159,706,840</u>	<u>\$ 533,781,805</u>	<u>\$ 522,698,358</u>
Auxiliary Enterprises	148,013,065	7,615,601	155,628,666	159,608,887
Total Revenues	<u>\$ 522,088,030</u>	<u>\$ 167,322,441</u>	<u>\$ 689,410,471</u>	<u>\$ 682,307,245</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$ 145,927,902	\$ 23,572,186	\$ 169,500,088	\$ 152,798,305
Research	16,395,574	25,300,248	41,695,822	43,270,133
Public Service	11,038,134	8,150,923	19,189,057	19,467,503
Academic Support	37,114,086	9,316,447	46,430,533	44,414,547
Student Services	24,134,345	951,291	25,085,636	26,119,038
Institutional Support	48,981,015	2,084,663	51,065,678	48,907,796
Operation and Maintenance of Plant	19,884,434	300	19,884,734	18,607,686
Scholarships and Awards	16,485,013	68,186,769	84,671,782	87,080,637
Total Educational and General Expenditures	<u>\$ 319,960,503</u>	<u>\$ 137,562,827</u>	<u>\$ 457,523,330</u>	<u>\$ 440,665,645</u>
Mandatory Transfers for:				
Principal and Interest	\$ 25,970,696	\$ 586,479	\$ 26,557,175	\$ 21,587,478
Loans Matching			0	
Total Educational and General	<u>\$ 345,931,199</u>	<u>\$ 138,149,306</u>	<u>\$ 484,080,505</u>	<u>\$ 462,253,123</u>
Auxiliary Enterprises				
Expenditures	\$ 110,786,477	\$ 7,610,561	\$ 118,397,038	\$ 117,137,420
Mandatory Transfers for:				
Principal and Interest	27,384,773		27,384,773	25,418,687
Total Auxiliary Enterprises	<u>\$ 138,171,250</u>	<u>\$ 7,610,561</u>	<u>\$ 145,781,811</u>	<u>\$ 142,556,107</u>
Total Expenditures and Mandatory Transfers	<u>\$ 484,102,449</u>	<u>\$ 145,759,867</u>	<u>\$ 629,862,316</u>	<u>\$ 604,809,230</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues \$		\$	\$ 0	\$ 0
Plant Additions	(36,882,310)	(10,349,962)	(47,232,272)	(57,752,408)
Other Transfers and Changes	7,448,525	(9,543,168)	(2,094,643)	1,422,128
Net Increase/(Decrease) for the Year	<u>\$ 8,551,796</u>	<u>\$ 1,669,444</u>	<u>\$ 10,221,240</u>	<u>\$ 21,167,735</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, 2014

With Comparative Totals for the Year Ended June 30, 2013

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2014 Total</u>	<u>Fiscal 2013 Total</u>
Revenues				
Educational and General				
State Appropriations	\$ 36,447,943	\$ 1,676,008	\$ 38,123,951	\$ 38,012,109
Federal Appropriations		3,823,669	3,823,669	4,979,713
Endowment Earnings		149,981	149,981	143,675
Federal Grants and Contracts		7,633,837	7,633,837	10,051,803
State and Local Grants and Contracts		654,071	654,071	945,049
Private Gifts, Grants, and Contracts	633,360	12,973,821	13,607,181	11,611,541
Sales and Services	6,517,261		6,517,261	6,995,845
Other Sources	1,968,205	1,338,014	3,306,219	2,192,111
Total Educational and General	<u>\$ 45,566,769</u>	<u>\$ 28,249,401</u>	<u>\$ 73,816,170</u>	<u>\$ 74,931,846</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$	\$ 22,580	\$ 22,580	\$
Research	43,848,819	25,010,539	68,859,358	68,951,017
Public Service			0	0
Academic Support			0	0
Student Services			0	0
Institutional Support		37,292	37,292	0
Operation and Maintenance of Plant			0	0
Scholarships and Awards	12,814	5,312	18,126	15,350
Total Educational and General Expenditures	<u>\$ 43,861,633</u>	<u>\$ 25,075,723</u>	<u>\$ 68,937,356</u>	<u>\$ 68,966,367</u>
Mandatory Transfers for:				
Principal and Interest	<u>\$</u>	<u>\$</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Educational and General	<u>\$ 43,861,633</u>	<u>\$ 25,075,723</u>	<u>\$ 68,937,356</u>	<u>\$ 68,966,367</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues \$		\$	\$ 0	\$ 0
Plant Additions	(1,366,600)		(1,366,600)	(2,647,288)
Other Transfers and Changes	137,513	(1,431,639)	(1,294,126)	(1,431,448)
Net Increase/(Decrease) for the Year	<u>\$ 476,049</u>	<u>\$ 1,742,039</u>	<u>\$ 2,218,088</u>	<u>\$ 1,886,743</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, 2014

With Comparative Totals for the Year Ended June 30, 2013

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2014 Total</u>	<u>Fiscal 2013 Total</u>
Revenues				
Educational and General				
State Appropriations	\$ 32,337,618	\$	\$ 32,337,618	\$ 31,721,707
Federal Appropriations		9,641,300	9,641,300	9,056,188
Endowment Earnings			0	0
County Appropriations		3,028,154	3,028,154	2,992,672
Federal Grants and Contracts		3,499,925	3,499,925	3,374,920
State and Local Grants and Contracts	58,190	24,489	82,679	89,288
Private Gifts, Grants, and Contracts		6,437,457	6,437,457	3,930,917
Sales and Services	4,947,731	15,490	4,963,221	3,689,271
Other Sources	987,787	18,333	1,006,120	1,806,054
Total Educational and General	<u>\$ 38,331,326</u>	<u>\$ 22,665,148</u>	<u>\$ 60,996,474</u>	<u>\$ 56,661,017</u>
Expenditures and Mandatory Transfers				
Educational and General				
Research	\$ 5,596	\$	\$ 5,596	\$ 0
Public Service	36,644,143	21,024,958	57,669,101	54,524,582
Academic Support			0	0
Student Services			0	0
Institutional Support			0	0
Operation and Maintenance of Plant			0	0
Scholarships and Awards			0	0
Total Educational and General Expenditures	<u>\$ 36,649,739</u>	<u>\$ 21,024,958</u>	<u>\$ 57,674,697</u>	<u>\$ 54,524,582</u>
Mandatory Transfers for:				
Principal and Interest	<u>\$</u>	<u>\$</u>	<u>\$ 0</u>	<u>\$</u>
Total Educational and General	<u>\$ 36,649,739</u>	<u>\$ 21,024,958</u>	<u>\$ 57,674,697</u>	<u>\$ 54,524,582</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues \$		\$	\$ 0	\$ 0
Plant Additions	8,054,066	(5,460,414)	2,593,652	0
Other Transfers and Changes	(413,397)	449,222	35,825	(7,075)
Net Increase/(Decrease) for the Year	<u>\$ 9,322,256</u>	<u>\$ (3,371,002)</u>	<u>\$ 5,951,254</u>	<u>\$ 2,129,360</u>

Exhibit C.4

University of Arkansas - Archeological Survey

Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2014

With Comparative Totals for the Year Ended June 30, 2013

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2014 Total</u>	<u>Fiscal 2013 Total</u>
Revenues				
Educational and General				
State Appropriations	\$ 2,457,145	\$ 88,249	\$ 2,545,394	\$ 2,550,355
Federal Grants and Contracts		26,154	26,154	21,730
State and Local Grants and Contracts		126,011	126,011	79,667
Private Gifts, Grants, and Contracts	24,760	11,053	35,813	60,763
Sales and Services			0	0
Other Sources			0	0
Total Educational and General	<u>\$ 2,481,905</u>	<u>\$ 251,467</u>	<u>\$ 2,733,372</u>	<u>\$ 2,712,515</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$	\$ 68,695	\$ 68,695	\$ 60,226
Research	2,249,841	234,042	2,483,883	2,760,143
Public Service			0	0
Academic Support	16,688		16,688	31,267
Total Educational and General Expenditures	<u>\$ 2,266,529</u>	<u>\$ 302,737</u>	<u>\$ 2,569,266</u>	<u>\$ 2,851,636</u>
Mandatory Transfers for:				
Principal and Interest	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Educational and General	<u>\$ 2,266,529</u>	<u>\$ 302,737</u>	<u>\$ 2,569,266</u>	<u>\$ 2,851,636</u>
Total Expenditures and Mandatory Transfers	<u>\$ 2,266,529</u>	<u>\$ 302,737</u>	<u>\$ 2,569,266</u>	<u>\$ 2,851,636</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenue: \$		\$	\$ 0	\$ 0
Plant Additions			0	0
Other Transfers and Changes	<u>(11,988)</u>		<u>(11,988)</u>	<u>(20,745)</u>
Net Increase/(Decrease) for the Year	<u>\$ 203,388</u>	<u>\$ (51,270)</u>	<u>\$ 152,118</u>	<u>\$ (159,866)</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, 2014

With Comparative Totals for the Year Ended June 30, 2013

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2014 Total</u>	<u>Fiscal 2013 Total</u>
Revenues				
Educational and General				
State Appropriations	\$ 2,050,769	\$	\$ 2,050,769	\$ 1,861,659
Federal Grants and Contracts		912,985	912,985	1,119,406
State and Local Grants and Contracts	72,051	1,042,831	1,114,882	687,608
Private Gifts, Grants, and Contracts		9,524	9,524	5,013
Sales and Services	467		467	10,449
Other Sources	39,891		39,891	0
Total Educational and General	<u>\$ 2,163,178</u>	<u>\$ 1,965,340</u>	<u>\$ 4,128,518</u>	<u>\$ 3,684,135</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$ 0	\$	\$ 0	\$ 0
Research	0		0	0
Public Service	2,329,828	1,710,615	4,040,443	3,663,316
Academic Support	0		0	0
Total Educational and General Expenditures	<u>\$ 2,329,828</u>	<u>\$ 1,710,615</u>	<u>\$ 4,040,443</u>	<u>\$ 3,663,316</u>
Mandatory Transfers for:				
Principal and Interest	<u>\$</u>	<u>\$</u>	<u>\$ 0</u>	<u>\$</u>
Total Educational and General	<u>\$ 2,329,828</u>	<u>\$ 1,710,615</u>	<u>\$ 4,040,443</u>	<u>\$ 3,663,316</u>
Total Expenditures and Mandatory Transfers	<u>\$ 2,329,828</u>	<u>\$ 1,710,615</u>	<u>\$ 4,040,443</u>	<u>\$ 3,663,316</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenue: \$		\$	\$ 0	\$ 0
Plant Additions	11,365		11,365	(48,116)
Other Transfers and Changes	330,976	(330,976)	0	0
Net Increase/(Decrease) for the Year	<u>\$ 175,691</u>	<u>\$ (76,251)</u>	<u>\$ 99,440</u>	<u>\$ (27,297)</u>

Exhibit C.6

University of Arkansas - Clinton School

Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2014

With Comparative Totals for the Year Ended June 30, 2013

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2014 Total</u>	<u>Fiscal 2013 Total</u>
Revenues				
Educational and General				
Student Tuition and Fees	\$ 615,200	\$	\$ 615,200	\$ 595,600
State Appropriations	2,520,575		2,520,575	2,295,575
Federal Grants and Contracts			0	0
State and Local Grants and Contracts		6,500	6,500	33,654
Private Gifts, Grants, and Contracts			0	0
Sales and Services			0	1,067
Other Sources	328,608		328,608	124,531
Total Educational and General	<u>\$ 3,464,383</u>	<u>\$ 6,500</u>	<u>\$ 3,470,883</u>	<u>\$ 3,050,427</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$ 1,910,139	\$	\$ 1,910,139	\$ 1,692,438
Research			0	0
Public Service	15	6,500	6,515	33,328
Academic Support	399,546		399,546	433,854
Student Services	181,458		181,458	143,695
Institutional Support	263,178		263,178	315,063
Operation and Maintenance of Plant	92,751		92,751	95,280
Scholarships and Awards	507,338		507,338	606,700
Total Educational and General Expenditures	<u>\$ 3,354,425</u>	<u>\$ 6,500</u>	<u>\$ 3,360,925</u>	<u>\$ 3,320,358</u>
Mandatory Transfers for:				
Principal and Interest	\$	\$	\$ 0	\$
Total Educational and General	<u>\$ 3,354,425</u>	<u>\$ 6,500</u>	<u>\$ 3,360,925</u>	<u>\$ 3,320,358</u>
Total Expenditures and Mandatory Transfers	<u>\$ 3,354,425</u>	<u>\$ 6,500</u>	<u>\$ 3,360,925</u>	<u>\$ 3,320,358</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenue: \$		\$	\$ 0	\$ 0
Plant Additions			0	90,000
Other Transfers and Changes			0	6,978
Net Increase/(Decrease) for the Year	<u>\$ 109,958</u>	<u>\$ 0</u>	<u>\$ 109,958</u>	<u>\$ (172,953)</u>

Exhibit C.7

University of Arkansas - AREON

**Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2014
With Comparative Totals for the Year Ended June 30, 2013**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2014 Total</u>	<u>Fiscal 2013 Total</u>
Revenues				
Educational and General				
Student Tuition and Fees	\$	\$	\$ 0	\$ 0
State Appropriations	15,000		15,000	0
Federal Grants and Contracts		90,502	90,502	329,432
State and Local Grants and Contracts	750,000		750,000	1,000,000
Private Gifts, Grants, and Contracts			0	0
Sales and Services			0	0
Other Sources	1,755,271		1,755,271	1,097,080
Total Educational and General	<u>\$ 2,520,271</u>	<u>\$ 90,502</u>	<u>\$ 2,610,773</u>	<u>\$ 2,426,512</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$	\$	\$ 0	\$ 0
Research			0	0
Public Service		90,502	90,502	329,432
Academic Support			0	0
Student Services			0	0
Institutional Support			0	0
Operation and Maintenance of Plant	2,127,620		2,127,620	2,219,434
Scholarships and Awards			0	0
Total Educational and General Expenditures	<u>\$ 2,127,620</u>	<u>\$ 90,502</u>	<u>\$ 2,218,122</u>	<u>\$ 2,548,866</u>
Mandatory Transfers for:				
Principal and Interest	<u>\$</u>	<u>\$</u>	<u>\$ 0</u>	<u>\$</u>
Total Educational and General	<u>\$ 2,127,620</u>	<u>\$ 90,502</u>	<u>\$ 2,218,122</u>	<u>\$ 2,548,866</u>
Total Expenditures and Mandatory Transfers	<u>\$ 2,127,620</u>	<u>\$ 90,502</u>	<u>\$ 2,218,122</u>	<u>\$ 2,548,866</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenues	\$	\$	\$ 0	\$ 0
Plant Additions	(16,549)		(16,549)	57,975
Other Transfers and Changes			0	0
Net Increase/(Decrease) for the Year	<u>\$ 376,102</u>	<u>\$ 0</u>	<u>\$ 376,102</u>	<u>\$ (64,379)</u>

Exhibit C.8

University of Arkansas - Winthrop Rockefeller Institute

Statement of Current Funds Revenues, Expenditures, and Other Changes for the Year Ended June 30, 2014

With Comparative Totals for the Year Ended June 30, 2013

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fiscal 2014 Total</u>	<u>Fiscal 2013 Total</u>
Revenues				
Educational and General				
Student Tuition and Fees	\$	\$	\$	\$
State Appropriations				
Federal Grants and Contracts				
State and Local Grants and Contracts				
Private Gifts, Grants, and Contracts				
Sales and Services				
Other Sources				
Total Educational and General	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Expenditures and Mandatory Transfers				
Educational and General				
Instruction	\$	\$	\$	\$
Research				
Public Service				
Academic Support				
Student Services				
Institutional Support				
Operation and Maintenance of Plant				
Scholarships and Awards				
Total Educational and General Expenditures	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Mandatory Transfers for:				
Principal and Interest	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Educational and General	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Expenditures and Mandatory Transfers	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Other Transfers and Additions/(Deductions)				
Excess of Restricted Receipts over Transfers to Revenue		\$	\$	\$
Plant Additions				
Other Transfers and Changes				
Net Increase/(Decrease) for the Year	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

Schedule 1

University of Arkansas
 Schedule of Current Funds Revenues
 For the Year Ended June 30, 2014

	Unrestricted	Restricted	Total	2012-13 Total
Educational and General				
Tuition and Fees				
U. of A. - Fayetteville				
Registration - Fall	\$ 71,108,038	\$	\$ 71,108,038	\$ 67,912,518
Registration - Spring	65,705,475		65,705,475	64,085,158
Registration - Summer I	5,603,087		5,603,087	5,906,060
Registration - Summer II	4,190,313		4,190,313	3,668,070
Registration - Intersession Fall	285,499		285,499	444,964
Registration - Intersession Spring	312,298		312,298	
Registration - Intersession Summer	451,778		451,778	
Off-Campus Centers & Distance Education	17,484,298		17,484,298	10,195,366
Non-Resident Tuition	24,917,080		24,917,080	21,419,735
Independent Study Fees	279,828		279,828	754,784
Cultural Activity Fees	151,947		151,947	
Application Fees	1,012,055		1,012,055	909,714
Late Payment Fee	433,700		433,700	497,875
TELE Fees	10,777,221		10,777,221	9,965,871
Network and Technology Fees	7,438,451		7,438,451	7,151,179
Freshman Orientation	556,196		556,196	600,290
Facilities Fees	6,773,589		6,773,589	5,959,600
National/International Credit Fees	958,335		958,335	710,863
Other	2,499,586		2,499,586	2,680,259
	<u>\$ 220,938,774</u>	<u>\$</u>	<u>\$ 220,938,774</u>	<u>\$ 202,862,306</u>
Clinton School				
Registration - Spring	\$ 615,200	\$	\$ 615,200	\$ 595,600
Application Fees				
Other				
	<u>\$ 615,200</u>	<u>\$</u>	<u>\$ 615,200</u>	<u>\$ 595,600</u>
Total Tuition and Fees	<u>\$ 221,553,974</u>	<u>\$</u>	<u>\$ 221,553,974</u>	<u>\$ 203,457,906</u>
State of Arkansas Appropriations				
U. of A. - Fayetteville	\$ 126,748,703	\$ 1,802,724	\$ 128,551,427	\$ 124,498,005
Agricultural Experiment Station	36,447,943	1,676,008	38,123,951	38,012,109
Cooperative Extension Service	32,337,618		32,337,618	31,721,707
Arkansas Archeological Survey	2,457,145	88,249	2,545,394	2,550,355
Criminal Justice Institute	2,050,769		2,050,769	1,861,659
Clinton School	2,520,575		2,520,575	2,295,575
AREON	15,000		15,000	
Total State of Arkansas Appropriations	<u>\$ 202,577,753</u>	<u>\$ 3,566,981</u>	<u>\$ 206,144,734</u>	<u>\$ 200,939,410</u>
Federal Appropriations				
Agricultural Experiment Station				
Hatch	\$	\$ 2,215,038	\$ 2,215,038	\$ 3,289,610
Regional Research		625,714	625,714	941,304
Animal Health		65,185	65,185	115,455
McIntire-Stennis		917,732	917,732	633,344
	<u>\$</u>	<u>\$ 3,823,669</u>	<u>\$ 3,823,669</u>	<u>\$ 4,979,713</u>
Cooperative Extension Service				
Smith-Lever	\$	\$ 9,392,743	\$ 9,392,743	\$ 8,983,443
Civil Service Retirement		248,557	248,557	72,745
	<u>\$</u>	<u>\$ 9,641,300</u>	<u>\$ 9,641,300</u>	<u>\$ 9,056,188</u>
Total Federal Appropriations	<u>\$</u>	<u>\$ 13,464,969</u>	<u>\$ 13,464,969</u>	<u>\$ 14,035,901</u>
County Appropriations				
Cooperative Extension Service	<u>\$</u>	<u>\$ 3,028,154</u>	<u>\$ 3,028,154</u>	<u>\$ 2,992,672</u>
Total County Appropriations	<u>\$</u>	<u>\$ 3,028,154</u>	<u>\$ 3,028,154</u>	<u>\$ 2,992,672</u>

Schedule 1

University of Arkansas
 Schedule of Current Funds Revenues
 For the Year Ended June 30, 2014

	Unrestricted	Restricted	Total	2012-13 Total
Endowment Income				
U. of A. Fayetteville	\$ 852,136	\$	\$ 852,136	\$ 1,271,547
Agricultural Experiment Station		149,981	149,981	143,675
Total Endowment Income	\$ 852,136	\$ 149,981	\$ 1,002,117	\$ 1,415,222
Federal Grants and Contracts				
U. of A. Fayetteville	\$	\$ 17,761,917	\$ 17,761,917	\$ 20,724,719
Agricultural Experiment Station		7,633,837	7,633,837	10,051,803
Cooperative Extension Service		3,499,925	3,499,925	3,374,920
Arkansas Archeological Survey		26,154	26,154	21,730
Criminal Justice Institute		912,985	912,985	1,119,406
Clinton School				
AREON		90,502	90,502	329,432
Total Federal Grants and Contracts	\$	\$ 29,925,320	\$ 29,925,320	\$ 35,622,010
State and Local Grants and Contracts				
U. of A. Fayetteville	\$	\$ 15,989,010	\$ 15,989,010	\$ 15,642,713
Agricultural Experiment Station		654,071	654,071	945,049
Cooperative Extension Service	58,190	24,489	82,679	89,288
Arkansas Archeological Survey		126,011	126,011	79,667
Criminal Justice Institute	72,051	1,042,831	1,114,882	687,608
Clinton School		6,500	6,500	33,654
AREON	750,000		750,000	1,000,000
Total State and Local Grants and Contracts	\$ 880,241	\$ 17,842,912	\$ 18,723,153	\$ 18,477,979
Private Gifts, Grants, and Contracts				
U. of A. Fayetteville	\$ 4,805,717	\$ 14,565,721	\$ 19,371,438	\$ 16,311,386
Agricultural Experiment Station	633,360	12,973,821	13,607,181	11,611,541
Cooperative Extension Service		6,437,457	6,437,457	3,930,917
Arkansas Archeological Survey	24,760	11,053	35,813	60,763
Criminal Justice Institute		9,524	9,524	5,013
Clinton School				
Total Private Gifts, Grants, and Contracts	\$ 5,463,837	\$ 33,997,576	\$ 39,461,413	\$ 31,919,620
Sales and Services				
U. of A. Fayetteville				
State of Arkansas M & R Sales	\$ 86,665	\$	\$ 86,665	\$ 91,002
Transcripts	209,849		209,849	217,898
Veterans Administration				
Independent Study Books & Supplies				
Independent Study Book Rentals	53		53	206
Administrative Cost Recovery	26,703		26,703	26,915
Educational Departments	1,174,122		1,174,122	943,685
Computing Services	22,985		22,985	22,025
University of Arkansas Press	684,370		684,370	736,189
Sales to Auxiliaries				925
Other Sales and Services	6,629,570	113,892	6,743,462	5,691,425
	\$ 8,834,317	\$ 113,892	\$ 8,948,209	\$ 7,730,270
Agricultural Experiment Station				
Agricultural Products & Services	\$ 3,735,203	\$	\$ 3,735,203	\$ 4,243,554
State of Arkansas M & R Sales	9,939		9,939	11,581
Other Sales and Services	896,221		896,221	952,716
	\$ 4,641,363	\$	\$ 4,641,363	\$ 5,207,851

Schedule 1

University of Arkansas
 Schedule of Current Funds Revenues
 For the Year Ended June 30, 2014

	Unrestricted	Restricted	Total	2012-13 Total
Cooperative Extension Service	\$ 4,947,731	\$ 15,490	\$ 4,963,221	\$ 3,689,271
Arkansas Archeological Survey				
Criminal Justice Institute	467		467	10,449
Clinton School				1,067
Soils Testing State Plant Board	1,875,898		1,875,898	1,787,994
AREON				
	<u>\$ 6,824,096</u>	<u>\$ 15,490</u>	<u>\$ 6,839,586</u>	<u>\$ 5,488,781</u>
Total Sales and Services	\$ 20,299,776	\$ 129,382	\$ 20,429,158	\$ 18,426,902
Other Sources				
U. of A. - Fayetteville				
Rent	\$ 121,291	\$	\$ 121,291	\$ 260,694
Investment Income	4,079,364		4,079,364	1,344,656
Traffic Fines	41,107		41,107	53,887
Library Fines	17,019		17,019	23,655
Treasurer Fines	5,685		5,685	6,432
Administrative Service Charge	208,945		208,945	193,514
Legal Education Fund	1,138,525		1,138,525	1,101,924
U of A Foundation		52,907,793	52,907,793	64,457,689
Royalty Income	15,086		15,086	1,958
Miscellaneous Income	6,268,296	575	6,268,871	6,669,346
	<u>\$ 11,895,318</u>	<u>\$ 52,908,368</u>	<u>\$ 64,803,686</u>	<u>\$ 74,113,755</u>
Agricultural Experiment Station				
Royalty Income	\$ 398,815	\$	\$ 398,815	\$ 521,467
Investment Income	944	1,837	2,781	5,937
U of A Foundation		1,336,177	1,336,177	
Miscellaneous Income	1,568,446		1,568,446	1,664,707
	<u>\$ 1,968,205</u>	<u>\$ 1,338,014</u>	<u>\$ 3,306,219</u>	<u>\$ 2,192,111</u>
Cooperative Extension Service	\$ 987,787	\$ 18,333	\$ 1,006,120	\$ 1,806,054
Arkansas Archeological Survey				
Criminal Justice Institute	39,891		39,891	
Clinton School	328,608		328,608	124,531
AREON	1,755,271		1,755,271	1,097,080
	<u>\$ 3,111,557</u>	<u>\$ 18,333</u>	<u>\$ 3,129,890</u>	<u>\$ 3,027,665</u>
Total Other Sources	\$ 16,975,080	\$ 54,264,715	\$ 71,239,795	\$ 79,333,531
Student Aid				
U. of A. - Fayetteville				
Federal Government	\$	\$ 22,860,079	\$ 22,860,079	\$ 22,667,555
State of Arkansas		29,732,715	29,732,715	33,757,488
Endowment Income		1,812,616	1,812,616	1,642,397
Gifts		1,737,492	1,737,492	921,011
Other Sources		422,306	422,306	555,206
Total Student Aid	<u>\$</u>	<u>\$ 56,565,208</u>	<u>\$ 56,565,208</u>	<u>\$ 59,543,657</u>
Total Educational and General	<u>\$ 468,602,797</u>	<u>\$ 212,935,198</u>	<u>\$ 681,537,995</u>	<u>\$ 666,164,810</u>
Auxiliary Enterprises				
Intercollegiate Athletics	\$ 74,443,128	\$ 7,609,265	\$ 82,052,393	\$ 89,004,494
Bookstore	17,697,741		17,697,741	18,252,681
Residence Life	37,268,634	6,336	37,274,970	35,009,123
Fraternity and Sorority Housing	(23,501)		(23,501)	(19,378)
Arkansas Union	12,201		12,201	7,924
Student Health	6,840,040		6,840,040	6,313,019
Transit and Parking Services	8,971,770		8,971,770	8,198,467
Student Activities	2,117,964		2,117,964	2,171,615
Other Auxiliary Enterprises	685,088		685,088	670,942
Total Auxiliary Enterprises	<u>\$ 148,013,065</u>	<u>\$ 7,615,601</u>	<u>\$ 155,628,666</u>	<u>\$ 159,608,887</u>
Total Current Funds Revenues (to Exhibit B)	<u>\$ 616,615,862</u>	<u>\$ 220,550,799</u>	<u>\$ 837,166,661</u>	<u>\$ 825,773,697</u>

University of Arkansas
 Schedule of Current Funds Expenditures
 For the Year Ended June 30, 2014

	Unrestricted	Restricted	Total	2012-13 Total
Educational and General				
Instruction				
U of A - Fayetteville				
College of Agriculture and Home Economics	\$ 9,380,242	\$ 59,258	\$ 9,439,500	\$ 8,446,315
School of Architecture	3,578,745	298,559	3,877,304	3,720,453
Fulbright College of Arts and Sciences	59,011,968	6,702,423	65,714,391	62,475,751
College of Business Administration	22,466,905	3,367,191	25,834,096	24,658,660
College of Education	18,654,195	7,913,455	26,567,650	25,595,811
College of Engineering	18,812,154	2,184,817	20,996,971	19,614,134
Graduate School	590,974	900	591,874	457,956
School of Law	6,478,370	492,483	6,970,853	6,724,917
Division of Continuing Education	3,409,643		3,409,643	1,789,815
Summer School & Other Instruction	3,544,706	2,553,100	6,097,806	(685,507)
Total Instruction - U of A - Fayetteville	\$ 145,927,902	\$ 23,572,186	\$ 169,500,088	\$ 152,798,305
Agricultural Experiment Station	\$	\$ 22,580	\$ 22,580	\$
Arkansas Archeological Survey		68,695	68,695	60,226
Clinton School	1,910,139		1,910,139	1,692,438
Total Instruction	\$ 147,838,041	\$ 23,663,461	\$ 171,501,502	\$ 154,550,969
Research				
U of A - Fayetteville				
Research and Sponsored Programs	\$ 617,065	\$	\$ 617,065	\$ 666,051
Bio-Mass Research Center	4,642		4,642	
College of Agriculture and Home Economics	524,193	63,375	587,568	115,101
School of Architecture	29,944		29,944	41,540
Fulbright College of Arts and Sciences	3,873,641	7,399,975	11,273,616	12,014,534
College of Business Administration	838,733	4,301,212	5,139,945	4,515,598
College of Education	271,342	2,801,554	3,072,896	2,264,537
College of Engineering	6,261,348	9,149,927	15,411,275	18,364,050
Graduate School	113,600	526,754	640,354	549,256
School of Law	461,579	10,000	471,579	469,068
Other Research	3,399,486	1,047,451	4,446,937	4,270,397
Total Research - U of A - Fayetteville	\$ 16,395,573	\$ 25,300,248	\$ 41,695,821	\$ 43,270,132
Agricultural Experiment Station	\$ 43,848,821	\$ 25,010,540	\$ 68,859,361	\$ 68,951,017
Arkansas Archeological Survey	2,249,841	234,041	2,483,882	2,760,144
Cooperative Extension Service	5,595		5,595	
Criminal Justice Institute				
Total Research	\$ 62,499,830	\$ 50,544,829	\$ 113,044,659	\$ 114,981,293
Public Services				
U of A - Fayetteville				
College of Agriculture and Home Economics	\$	\$ 553	\$ 553	\$
School of Architecture	2,112,521	1,191,400	3,303,921	3,030,236
Fulbright College of Arts and Sciences	2,266,566	490,188	2,756,754	2,541,019
School of Law	566,569	119,691	686,260	622,860
College of Business Administration	929,118	951,406	1,880,524	1,935,305
College of Education	446,085	3,244,024	3,690,109	3,142,742
College of Engineering	807,951	625,627	1,433,578	1,563,895
Division of Continuing Education	2,905,106	78,389	2,983,495	3,311,324
Other Public Service	1,004,218	1,449,646	2,453,864	3,320,121
Total Public Services - U of A - Fayetteville	\$ 11,038,134	\$ 8,150,924	\$ 19,189,058	\$ 19,467,502
Agricultural Experiment Station	\$	\$	\$	\$
Arkansas Archeological Survey				
Cooperative Extension Service	36,644,143	21,024,958	57,669,101	54,524,583
Criminal Justice Institute	2,329,828	1,710,615	4,040,443	3,663,317
Clinton School	15	6,499	6,514	33,327
AREON		90,502	90,502	329,432
Winthrop Rockefeller Institute				
Total Public Services	\$ 50,012,120	\$ 30,983,498	\$ 80,995,618	\$ 78,018,161

University of Arkansas
 Schedule of Current Funds Expenditures
 For the Year Ended June 30, 2014

	Unrestricted	Restricted	Total	2012-13 Total
Academic Support				
U of A - Fayetteville				
College of Agriculture and Home Economics	\$ 1,737,927	\$ 126,715	\$ 1,864,642	\$ 1,769,073
School of Architecture	4,126,048	127,394	4,253,442	3,708,163
Fulbright College of Arts and Sciences	2,828,916	1,174,463	4,003,379	4,328,935
College of Business Administration	2,976,403	1,050,553	4,026,956	4,443,799
College of Education	1,722,939	38,745	1,761,684	1,959,962
College of Engineering	2,101,130	86,049	2,187,179	1,730,741
School of Law	1,493,741	29,142	1,522,883	1,609,982
Graduate School	3,027,784	4,546,396	7,574,180	6,166,674
Division of Continuing Education	1,773,489		1,773,489	1,993,812
Library	12,867,406	1,972,732	14,840,138	13,715,963
Organized Activities Related to Instruction	22,141		22,141	15,201
University of Arkansas Press	953,304	74,176	1,027,480	1,158,572
Other Academic Support	1,482,858	90,082	1,572,940	1,813,669
Total Academic Support - U of A - Fayetteville	\$ 37,114,086	\$ 9,316,447	\$ 46,430,533	\$ 44,414,546
Arkansas Archeological Survey	\$ 16,688	\$	\$ 16,688	\$ 31,267
Criminal Justice Institute				
Clinton School	399,546		399,546	433,855
Total Academic Support	\$ 37,530,320	\$ 9,316,447	\$ 46,846,767	\$ 44,879,668
Student Services				
U of A - Fayetteville				
Admissions	\$ 1,584,555	\$	\$ 1,584,555	\$ 1,546,645
Career Planning and Placement	702,565	24,535	727,100	714,098
Education	3,176,097	31,748	3,207,845	2,883,543
General Administration	12,830,924	80,069	12,910,993	14,351,704
Computing Services				
General Student Services	727,968	3,320	731,288	758,695
Registrar	1,507,655		1,507,655	1,631,343
Student Development	3,480		3,480	3,536
Student Financial Aid	1,029,210		1,029,210	1,146,956
Other Student Services	2,571,891	811,619	3,383,510	3,082,518
Total Student Services - U of A - Fayetteville	\$ 24,134,345	\$ 951,291	\$ 25,085,636	\$ 26,119,038
Clinton School	\$ 181,458	\$	\$ 181,458	\$ 143,695
Total Student Services	\$ 24,315,803	\$ 951,291	\$ 25,267,094	\$ 26,262,733
Institutional Support				
U of A - Fayetteville				
General Administration	\$ 11,774,189	\$ 265,070	\$ 12,039,259	\$ 10,919,870
General Institutional Expenses	37,206,825	1,819,593	39,026,418	37,987,926
Total Institutional Support - U of A - Fayetteville	\$ 48,981,014	\$ 2,084,663	\$ 51,065,677	\$ 48,907,796
Agricultural Experiment Station	\$	\$ 37,292	\$ 37,292	\$
Clinton School	263,179		263,179	315,063
Total Institutional Support	\$ 49,244,193	\$ 2,121,955	\$ 51,366,148	\$ 49,222,859
Operation and Maintenance of Plant				
U of A - Fayetteville				
General Operation and Maintenance	\$ 9,414,034	\$ 300	\$ 9,414,334	\$ 10,290,724
Utilities	10,470,400		10,470,400	8,316,962
Total O & M of Plant - U of A - Fayetteville	\$ 19,884,434	\$ 300	\$ 19,884,734	\$ 18,607,686
Clinton School	\$ 92,751	\$	\$ 92,751	\$ 95,280
AREON	2,127,620		2,127,620	2,219,434
Total Operation and Maintenance of Plant	\$ 22,104,805	\$ 300	\$ 22,105,105	\$ 20,922,400

University of Arkansas
 Schedule of Current Funds Expenditures
 For the Year Ended June 30, 2014

	Unrestricted	Restricted	Total	2012-13 Total
Scholarships and Awards				
U of A - Fayetteville				
General Scholarships and Awards	\$ 16,485,013	\$ 68,186,401	\$ 84,671,414	\$ 87,080,637
Total Scholarships and Awards - U of A - Fayetteville	\$ 16,485,013	\$ 68,186,401	\$ 84,671,414	\$ 87,080,637
Agricultural Experiment Station	\$ 12,814	\$ 5,680	\$ 18,494	\$ 15,350
Clinton School	507,338		507,338	606,700
Total Scholarships and Awards	\$ 17,005,165	\$ 68,192,081	\$ 85,197,246	\$ 87,702,687
Total Educational and General	\$ 410,550,277	\$ 185,773,862	\$ 596,324,139	\$ 576,540,770
Auxiliary Enterprises				
U of A - Fayetteville				
Intercollegiate Athletics	\$ 63,435,004	\$ 7,604,156	\$ 71,039,160	\$ 69,545,422
Bookstore	17,178,978		17,178,978	17,988,848
Residence Life	15,984,289	6,405	15,990,694	16,557,724
Fraternity and Sorority Housing	2,999		2,999	2,889
Arkansas Union	485,078		485,078	511,018
Student Health	6,815,019		6,815,019	6,452,663
Transit and Parking Services	3,491,341		3,491,341	3,007,398
Student Activities	1,717,878		1,717,878	1,590,747
Other Auxiliary Enterprises	1,675,891		1,675,891	1,480,711
Total Auxiliary Enterprises	\$ 110,786,477	\$ 7,610,561	\$ 118,397,038	\$ 117,137,420
Total Current Funds Expenditures	\$ 521,336,754	\$ 193,384,423	\$ 714,721,177	\$ 693,678,190

University of Arkansas
 Schedule of Changes in Service Operations
 For the Year Ended June 30, 2014

	Balance July 1, 2013	Revenues	Transfers	Expenditures	Balance June 30, 2014
Analytical Services Lab	\$ 22,480		\$ (14,770)	\$ (20,593)	\$ 28,303
Anthropological Service	1,173			157	1,016
AR Electrical Characterization (AREC) Lab		2,474		483	1,991
AVCB Reserve	803,458		53,607		857,065
Business Reply Mail			552	552	
Campus Gas Clearing			(30,595)	(30,595)	
CESU Non-Stock Clearing			(61,342)	(61,342)	
CESU Non-Stock Clearing Special Rates			(40,473)	(40,473)	
Commutational Mechanics Lab-CVEG		28,553	(8,075)	3,941	16,537
Concrete Testing-M.Hale-CVEG	1,351	5,977	370	7,698	
Departmental Copier Inventories	16,328			267	16,061
Departmental Networks	(3,095)	960		(67,223)	65,088
DNA Testing	1,440	5,000			6,440
Electron Optics Facility	53,415	15,635	165,000	118,404	115,646
ELEG Optoelectronics Research Lab	10,568	6,000		(109)	16,677
Express Shipping Services		26,321	(13,320)	13,001	
Environmental Engineering Research	892			(5,554)	6,446
FM ARTP Accounts Receivables		102,640	(35,939)	66,701	
Gas Cylinder Management			(11,816)	(11,816)	
Geophysical Research Services	10,634			6,570	4,064
Glass Shop			10,691	10,669	22
Herbarium Publications	8,031				8,031
Herbarium Services	382			43	339
HIDEC Fab	159,610	53,865		189,978	23,497
High Performance Computing center		15,705		15,705	
Inventories	87,869		(35,814)	52,055	
Law CLE	1,288			1,288	
Law Library - Fax, Copies, Fines	1,640	15			1,655
Law Library - Lost Books	1,250	(200)		(865)	1,915
Load Testing - CVEG - Heysfield		5,033		1,805	3,228
Mailing Services - Bulk Permit 278			(31,673)	(31,673)	
Mailing Services Inventory	53,302			944	52,358
MASC Statistics Consulting Center	1,985		70	2,055	
Mass Spectrometry	30,461	10,750		(29,230)	70,441
Materials Characterization Lab	54,360	1,275	(1,700)	986	52,949
Mechanical Modeling		412	48,697	49,109	
Microarray Scanner Usage	1,300				1,300
Military Property Custodian			31,272	31,272	
Nanofab			20,709	20,665	44
Physical Plant Accounts Receivable		94,554	(12,771)	81,783	
Physical Plant Administrative Cost Recovery			(140,857)	(140,857)	
Physical Plant Contract Clearing			(244,894)	(244,894)	
Physical Plant Electricity Clearing			16	16	
Physical Plant Stock Inventory	(1,568,140)	170,782	2,051,662	242,401	411,903
Physical Plant Water Clearing					
Physics Shop	16,586	6,791		5,039	18,338
Postage Due			(278)	(278)	
Postage Meter Service			13,202	13,202	
Printing Services		806,301	(221,526)	584,775	
Printing Services Inventories	169,199			12,770	156,429
Research Instrumentation Services	8,293		14,778	20,664	2,407
Sale of Air Force Uniforms			(750)	(750)	
Software Licenses	115,540	650	(6,450)	(69,374)	179,114
Stable Isotope Research Facility	25,382	66,328		58,473	33,237
Surplus Warehouse		35,055	15,372	50,427	
Telephone Service		210,485	(273,117)	(62,632)	
Testing Services		272,626	(14,413)	244,852	13,361
Use Tax Control	119,380			3,263	116,117
Water Research Laboratory	4,589	19,392		6,781	17,200
	<u>\$ 210,951</u>	<u>\$ 1,963,379</u>	<u>\$ 1,225,425</u>	<u>\$ 1,100,536</u>	<u>\$ 2,299,219</u>

Schedule 4

University of Arkansas
 Schedule of Changes in Auxiliary Enterprises
 For the Year Ended June 30, 2014

	Balance July 1, 2013	Additions Revenues and Other Additions	Deductions Expenditures	Debt Service	Net Transfers		Balance June 30, 2014
					Interfund	Intrafund	
Intercollegiate Athletics	\$ 4,755,792	\$ 74,443,128	\$ 63,435,004	\$ 9,406,393	\$ (1,601,200)	\$	\$ 4,756,323
Bookstore	(39,454)	17,697,741	17,178,978	940,870	411,690		(49,871)
Residence Life	10,701,643	37,268,634	15,984,289	12,803,952	(5,286,692)	(1,138,434)	12,756,910
Fraternity and Sorority Housin	(2,552,887)	(23,501)	2,999	158,931	22,306	156,158	(2,559,854)
Arkansas Union	285,840	12,201	485,078		56,303	471,756	341,022
Student Health	364,217	6,840,040	6,815,019		(85,457)		303,781
Transit and Parking Services	238,108	8,971,770	3,491,341	3,858,594	(2,164,812)	591,153	286,284
Student Activities	117,676	2,117,964	1,717,878		26,566	(453,934)	90,394
Other Auxiliary Enterprises	8,552,350	685,089	1,675,891	216,034	543,819	373,301	8,262,634
	<u>\$ 22,423,285</u>	<u>\$ 148,013,066</u>	<u>\$ 110,786,477</u>	<u>\$ 27,384,774</u>	<u>\$ (8,077,477)</u>	<u>\$</u>	<u>\$ 24,187,623</u>

University of Arkansas
 Schedule of Cash, Cash Equivalents, and Investments
 As of June 30, 2014

	Total	Current Funds			Loan Funds	Endowment Funds	Plant Funds			Agency Funds
		Unrestricted	Restricted				Unexpended	Renewals and Replacements	Debt Retirement	
Cash and Cash Equivalents										
Cash and Cash Equivalents	\$ 209,453,812	\$ 200,839,207	\$ 7,065,351	\$	\$	\$	\$	\$	\$	\$ 1,549,254
State Treasury Cash	8,936,462	4,803,064				4,133,398				
Total Cash	\$ 218,390,274	\$ 205,642,271	\$ 7,065,351	\$	\$	\$ 4,133,398	\$	\$	\$	\$ 1,549,254
Investments										
US Treasury Obligations	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Federal Agency Obligations										
Certificates of Deposit	34,000				34,000					
Common Stock	230,702	723			229,979					
Corporate Bonds	101,603				101,603					
Agriculture Debentures	3,017	3,001			16					
Other Managed Investments	149,868,666	1,758,776	13,206,251	1,449,609	72,377,637	50,163,311	10,341,988	571,094		
Total Investments	\$ 150,237,988	\$ 1,762,500	\$ 13,206,251	\$ 1,449,609	\$ 72,743,235	\$ 50,163,311	\$ 10,341,988	\$ 571,094	\$	
Total Cash and Investments	\$ 368,628,262	\$ 207,404,771	\$ 20,271,602	\$ 1,449,609	\$ 72,743,235	\$ 54,296,709	\$ 10,341,988	\$ 571,094	\$	\$ 1,549,254

University of Arkansas
Schedule of Changes in Loan Funds
For the Year Ended June 30, 2014

	ADDITIONS				DEDUCTIONS		COMPOSITION OF BALANCE		
	Balance July 1, 2013	Gifts Appropriations, and Other Income	Interest and Investment Income	Transfers and Other Changes	Notes Charged Off	Other	Balance June 30, 2014	Cash and Investments	Other Net Assets
U.S. Government Participation in Loan Funds:									
Perkins Loan	\$ 16,168,938	\$ 210,590	\$ 243,573	\$	\$ 155,974	\$ 552	\$ 16,466,575	\$ 841,880	\$ 15,624,695
Nursing Student Loan Funds	3,351		2				3,353	3,353	
	<u>\$ 16,172,289</u>	<u>\$ 210,590</u>	<u>\$ 243,575</u>	<u>\$</u>	<u>\$ 155,974</u>	<u>\$ 552</u>	<u>\$ 16,469,928</u>	<u>\$ 845,233</u>	<u>\$ 15,624,695</u>
Institutional Loan Funds:									
Matching Fund for U.S. Gov't. Participation	\$ 55,697	\$	\$	\$	\$	\$	\$ 55,697	\$ 55,697	\$
Ben J. Alzheimer 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	53,735		45		237		53,543	53,489	54
Robert Dean Journalism Loan Fund	35,667	1,307					36,974	36,974	
Early Loan Fund	247						247	247	
Emergency Loan Fund	(5)				(1)		(4)	(4)	
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	58,446	1,954	441		723		60,118	54,458	5,660
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	127,042		197		(258)		127,497	122,331	5,166
Henry Thana Loan Fund	4,899						4,899	4,899	
Samuel, Bertha J. & Alvin S. Tilles Loan Fund	101,614		102		(247)		101,963	101,099	864
Marie M. Waits Fund	536						536	536	
E.A. Walker Memorial Loan Fund	28,486				(58)		28,544	28,544	
Alexander Dixon & Martha R. Whitehead Loan	64,958	2,021	123		393		66,709	66,201	508
Col. O.S. Wood Scholarship	8,918						8,918	8,918	
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						500	500	
Nurse Faculty Loan Program	24,375		10				24,385	14,706	9,679
	<u>\$ 672,346</u>	<u>\$ 5,282</u>	<u>\$ 918</u>	<u>\$</u>	<u>\$ 789</u>	<u>\$</u>	<u>\$ 677,757</u>	<u>\$ 655,826</u>	<u>\$ 21,931</u>
Cash	\$ (1,209,624)	\$	\$	\$	\$	\$ 293,277	\$ (1,502,901)	\$ (2,950,668)	\$ 1,447,767
Pooled Investments	1,202,897					(246,712)	1,449,609	1,449,609	
Interest Receivable	678,935	2,218	54,707				735,860		735,860
Accounts Receivable	12,191					(43,752)	55,943		55,943
Accounts Payable	(104)					(104)			
Doubtful accounts	(851,968)					(12,707)	(839,261)		(839,261)
Total (to Exhibit B)	<u>\$ 16,676,962</u>	<u>\$ 218,090</u>	<u>\$ 299,200</u>	<u>\$</u>	<u>\$ 156,763</u>	<u>\$ (9,446)</u>	<u>\$ 17,046,935</u>	<u>\$</u>	<u>\$ 17,046,935</u>

University of Arkansas
 Schedule of Changes in Endowments and Similar Funds
 For the Year Ended June 30, 2014

	Balance July 1, 2013	Gifts	Revenues	Distributions to Current Funds	Expenditures and Fund Transfers	Balance June 30, 2014
True Endowments						
Governor Homer M. Adkins Fund	\$ 29,892	-	4,405	(1,149)	-	\$ 33,148
Lila M. Adkisson Memorial Fund	48,241	-	7,110	(1,854)	-	53,497
Henry Alexander Memorial Fund	7,659	1,000	1,175	(298)	-	9,536
Alfred Allen Scholarship Fund	93,868	-	13,834	(3,607)	-	104,095
Roy B. Allen Scholarship	28,614	310	4,232	(1,097)	-	32,059
Ben J. Alzheimer Chair - Cotton	1,063,474	-	156,703	(41,458)	-	1,178,719
Ben J. Alzheimer Chair - Soybean	1,623,022	-	239,153	(63,272)	-	1,798,903
Louis Alton Endowed Athletic Scholarship	67,194	-	9,901	(2,619)	-	74,476
Alumni Endowed Chair	474,654	-	69,941	(18,504)	-	526,091
Ark. Territorial Sesquicentennial	126,584	-	18,647	(5,006)	-	140,225
W. J. Arnold Memorial Fund	14,585	-	2,148	(577)	-	16,156
Etna McGaugh Atkinson Fund	1,800,663	-	265,252	(71,216)	-	1,994,699
Baerg Award	6,413	-	945	(254)	-	7,104
Charles & Anieta Baker Scholarship	22,249	-	3,277	(880)	-	24,646
Virgil Baker Scholarship Fund	39,224	1,000	5,852	(1,568)	-	44,508
Marvin & Reva Bass Scholarship-Men's Athletic	130,974	-	19,825	-	-	150,799
Marvin & Reva Bass Scholarship-Women's Athletic	130,974	-	19,825	-	-	150,799
Aubrey Jane Batson Memorial	53,412	-	7,868	(2,112)	-	59,168
Baucum-Fulkerson Memorial Fund	5,461	-	804	(216)	-	6,049
Ray L. Belknap Class Of 1919 Fund	401,970	-	59,214	(15,899)	-	445,285
Dr Rudyard & Marguerite Bent Endowment	36,337	-	5,353	(1,437)	-	40,253
Roy C. Biggadike Memorial Fund	40,014	-	5,895	(1,583)	-	44,326
Lanie Black Scholarship Fund	67,376	-	9,925	(2,665)	-	74,636
Samuel T & Mary I Blair Fund	10,002	-	1	-	-	10,003
Samuel T & Mary I Blair Fund	50,569	-	7,445	(2,057)	-	55,957
A.W. Blake Memorial Fund	18,072	100	2,670	(716)	-	20,126
Vol Boatwright Trust	54,364	-	8,008	(2,150)	-	60,222
Vol Boatwright Trust - Law	54,364	-	8,008	(2,150)	-	60,222
Boles-Vaulx Scholarship Fund	233,546	-	34,403	(9,237)	-	258,712
Katherine Bolenbacher Memorial Fund	68,367	725	10,179	(2,726)	-	76,545
Hazel Hinds Briggs Fund	7,114	-	1,048	(281)	-	7,881
William Jennings Bryan Fund	7,244	-	1,067	(287)	-	8,024
Mamie Bull Memorial	55,962	-	8,244	(2,213)	-	61,993
Barbara Wertheim Campbell Fund	40,897	-	6,024	(1,617)	-	45,304
T.C. & Rosemary Carlson Memorial	19,485	-	2,870	(771)	-	21,584
Mr. & Mrs. Cy Carney Scholarship	361,285	-	53,220	(14,289)	-	400,216
Governor Francis A. Cherry Fund	28,515	-	4,200	(1,128)	-	31,587
E.E. Walker & G.L. Cleveland	199,801	-	29,432	(7,902)	-	221,331

Verda Barnett Coker Mem Fund - UT	30,489	-	4,615	-	-	35,104
Virginia Cole Education Fund	130,228	-	19,183	(5,150)	-	144,261
B Wayne Daniels Trust	84	(84)	-	-	-	-
John Davenport Memorial Scholarshi	21,027	1,500	3,260	(860)	-	24,927
Jim Davis Memorial Fund	5,715	-	842	(226)	-	6,331
Robert Dean Trust Fund	33,060	-	4,870	(1,308)	-	36,622
Fred L. Delzell Memorial Fund	38,183	-	5,624	(1,515)	-	42,292
J.W. Dickey Sr. Scholarship	51,674	-	7,612	(2,044)	-	57,242
William E. Dickson Memorial Fund	35,058	-	5,165	(1,387)	-	38,836
Droke-Dunn Scholarship	12,148	-	1,789	(480)	-	13,457
Hal C. Douglas Endowed Scholarship	125,264	-	18,452	(4,962)	-	138,754
Dulan Distinguished Chair Finance	404,458	-	59,580	(15,996)	-	448,042
Lynn Waite Dunlap Fund	6,756	-	995	(267)	-	7,484
David Durst Art Award	9,370	-	1,380	(371)	-	10,379
Charles H. Earl Scholarship Fund	17,132	-	2,524	(678)	-	18,978
Orpha Eden Memorial Fund	14,199	-	2,149	-	-	16,348
Blanche Hanks Elliot Fund	66,244	-	9,758	(2,620)	-	73,382
Lester Elliot Fund	43,255	-	6,372	(1,711)	-	47,916
Elms Farming - R.S. Barnett	1,121,699	-	165,235	(44,363)	-	1,242,571
Nora Hill English Memorial Trust	290,106	-	42,735	(11,474)	-	321,367
Nina J. Erickson Memorial Art Schl	68,756	-	10,128	(2,719)	-	76,165
Nina J. Erickson Memorial Music Schl	68,756	-	10,128	(2,719)	-	76,165
L W & E L Estelle Schl Trust Agri	28,727	-	4,232	(1,136)	-	31,823
L W & E L Estelle Schl Trust A&S	28,727	-	4,232	(1,136)	-	31,823
L W & E L Estelle Schl Trust BA	28,731	-	4,232	(1,136)	-	31,827
L W & E L Estelle Schl Trust Educ	28,727	-	4,232	(1,136)	-	31,823
L W & E L Estelle Schl Trust Engr	28,727	-	4,232	(1,136)	-	31,823
Dr & Mrs James B Ewart Fund	232,686	-	22,202	-	(4,749)	250,139
Dr/Mrs James Burns Ewart Mem Fund	366,875	-	65,405	(14,870)	-	417,410
Farison Athletic Scholarship	33,242	-	5,032	-	-	38,274
James J. Hudson Fellowship	53,033	-	7,812	(2,097)	-	58,748
Jim G. Ferguson Fund	277,548	-	40,885	(10,977)	-	307,456
Virgil & Inez Fielder Fund	29,407	-	4,332	(1,163)	-	32,576
Mario William Fields Jr Endowed Award	23,708	-	3,493	(938)	-	26,263
Henry Finkbeiner Memorial - UT	358,262	-	17,306	-	-	375,568
Henry Finkbeiner Memorial Athletic	275,416	-	40,414	(12,944)	-	302,886
Lester Fisher Endowed Scholarship	22,178	-	3,267	(877)	-	24,568
First Arkansas Bankstock Corp	454,642	-	66,972	(17,981)	-	503,633
Joseph F Fleming Fund	227,749	-	23,079	-	(2,894)	247,934
Joseph F Fleming Chancellors Fund	249,317	-	25,512	-	(2,972)	271,857
Edsel Ford Memorial Fund	277,431	-	40,868	(10,972)	-	\$ 307,327

University of Arkansas
 Schedule of Changes in Endowments and Similar Funds
 For the Year Ended June 30, 2014

	Balance July 1, 2013	Gifts	Revenues	Distributions to Current Funds	Expenditures and Fund Transfers	Balance June 30, 2014
True Endowments (cont.)						
W Gatewood History Graduate Fellow	\$ 67,193	200	9,926	(2,661)	-	\$ 74,658
Gatchell Memorial Fund	6,539	-	963	(259)	-	7,243
Gerber Endowed Scholarship	89,212	-	13,142	(3,528)	-	98,826
Rebecca Sholley Gifford Fund	37,139	-	5,471	(1,469)	-	41,141
William Ward Goodman Fund	11,545	-	1,701	(457)	-	12,789
Eva Dickson Greene Fund	4,711	-	694	(186)	-	5,219
Harold D. Hantz Award Fund	17,729	-	2,612	(701)	-	19,640
Dr Harold Hantz Scholarship Fund	27,299	-	4,021	(1,080)	-	30,240
Harris Chair In Transportation	4,212,806	-	620,580	(166,616)	-	4,666,770
Oren Harris Chair In Logistics	921,259	-	135,709	(36,436)	-	1,020,532
T. Harrod Athletic Scholarship Fund	222,931	-	33,744	-	-	256,675
Adele Ramsey Heerwagen Scholarship	21,127	-	3,198	-	-	24,325
Irving N Hepner Memorial Scholarship	34,066	-	5,018	(1,347)	-	37,737
Daisy Y & Richard Y Holcombe Mem Schl	30,370	-	4,474	(1,202)	-	33,642
Fred W. Holt Fund	19,394	-	2,857	(767)	-	21,484
Paul V Horton Endowed Student	493,298	-	74,667	-	-	567,965
H.G. Hotz Scholarship Fund	109,412	-	16,117	(4,327)	-	121,202
Marie Wilson Howells Trust Fund	5,399,803	-	795,434	(213,562)	-	5,981,675
Mary D. Hudgins Scholarship	40,950	-	6,032	(1,620)	-	45,362
Mary Dengler Hudgins Music Fund	72,720	-	10,712	(2,876)	-	80,556
Mary D. Hudgins Music - Library	107,082	-	15,774	(4,235)	-	118,621
Dorman: BH, RD Hudson, MD Cook Fund	13,974	-	2,059	(553)	-	15,480
Evans R Hudson Memorial Fund	65,550	-	9,922	-	-	75,472
Ingalls Drama Scholarship/Wallie B & Mar	36,897	-	5,435	(1,459)	-	40,873
W B & M Ingalls Music Schl	33,432	-	4,925	(1,325)	-	37,032
AC & MB Jennings Endowed Scholarsh	93,589	-	13,786	(3,701)	-	103,674
Michael Joffe Scholarship Fund	54,391	1,000	8,086	(2,171)	-	61,306
Coulter Jones Fund	125,043	-	18,420	(4,945)	-	138,518
Isabel Elias & Virgil L. Jones Fund	119,722	15,075	18,616	(5,008)	-	148,405
Kanady-Schaller Horticulture Fund	22,458	-	3,308	(888)	-	24,878
Keith Kennedy Scholarship Fund	62,677	-	9,233	(2,479)	-	69,431
AGRI Land Grant Scholarships	1,903,694	-	280,429	(75,291)	-	2,108,832
W.J. Lemke Fund	73,303	850	10,909	(2,919)	-	82,143
Gus Lewis Endowment	886,775	-	130,629	(35,072)	-	982,332
Brick Lile Trust Fund	790,256	-	119,616	-	-	909,872
George D. Lingelbach Memorial	8,958	200	1,334	(356)	-	10,136

Berry Dean & Ova Loftis Fund	24,515	-	3,611	(970)	-	27,156
Main Library Endowment Fund	16,904	-	2,490	(669)	-	18,725
R. Coin Mason Fund	96,357	-	14,194	(3,811)	-	106,740
Felix C. McKean Memorial Award	31,186	-	4,594	(1,233)	-	34,547
Ed. I. McKinley Fund	31,612	-	4,657	(1,250)	-	35,019
McMahan Memorial Scholarship	24,591	-	3,623	(973)	-	27,241
Holly Turner Meeks Scholarship Fund	155,662	25	22,934	(6,157)	-	172,464
Memphis Journalism Endowment	27,368	-	4,031	(1,091)	-	30,308
Edward Baylor Meriwether Fund	25,434	-	3,747	(1,006)	-	28,175
Don Miller Memorial Fund	73,362	1,000	10,955	(2,934)	-	82,383
Dr. Jennie Lou Milton Fund	61,244	-	9,022	(2,422)	-	67,844
Bruce Mitchell Memorial Fund	49,405	-	7,278	(1,954)	-	54,729
James P. Modisette Scholarship	64,154	1,000	9,589	(2,558)	-	72,185
Max S. Moody Memorial Fund	83,016	-	12,229	(3,283)	-	91,962
Jimmie Lee Morgan Estate	26,746	-	3,940	(1,058)	-	29,628
Jimmie Lee Morgan Estate	26,746	-	3,940	(1,058)	-	29,628
Dorothy M Morsani Memorial Endowed Scholarship		50,000	7,014	-	-	57,014
Dorothy M Morsani Memorial Endowed Scholarship		50,000	3,746	-	-	53,746
Roscoe & Emma Mullins Memorial	80,894	-	11,916	(3,199)	-	89,611
National Endowment for Humanities HUMN	930,069	-	137,007	(36,784)	-	1,030,292
National Endowment for Humanities CARS	930,069	-	137,007	(36,784)	-	1,030,292
Frank Newell Memorial Fund	24,187	-	3,563	(957)	-	26,793
Osher Lifelong Learning Fund	1,170,004	-	170,614	(59,782)	-	1,280,836
Angie K. Payne Memorial Fund	18,297	-	2,695	(724)	-	20,268
Vernon Peppard Fund	224,131	-	33,016	(8,864)	-	248,283
T C Perry Endowed Scholarship Fund	16,924	-	2,493	(669)	-	18,748
Phillips Petroleum Chair	484,481	-	71,368	(19,161)	-	536,688
W.J. Pollard Memorial Fund	37,781	-	5,565	(1,494)	-	41,852
John J Pope Fund	75,366	-	11,408	-	-	86,774
Gene Porter Scholarship Fund	49,728	-	7,325	(1,967)	-	55,086
Jim Porter Scholarship Fund	50,673	-	7,465	(2,004)	-	56,134
James Clayton Portis Jr. Memorial	65,365	5,250	10,017	(2,663)	-	77,969
Henry D. Powell Fund	147,918	-	21,789	(5,850)	-	163,857
Cecil & Becky Powers Memorial	356,602	-	52,530	(14,104)	-	395,028
James Harrison Quinn Memorial	50,347	-	7,417	(1,993)	-	55,771
Razorback Educational Trust	1,640,925	1,271	241,779	(64,910)	-	1,819,065
Benjamin C. Reed Scholarship	216,149	-	32,717	-	-	248,866
Walter Richards Memorial Fund	18,787	-	2,768	(744)	-	20,811
Yvonne Richardson Endowed Scholars	14,901	-	2,195	(589)	-	16,507
Charles Richardson Physics Scholarship	25,427	-	3,746	(1,006)	-	28,167
Winthrop Rockefeller Fund	385,557	-	56,796	(15,249)	-	427,104
Robert Rowden Scholarship Fund	31,073	-	4,577	(1,229)	-	34,421
Davidson Cochran Roy Estate	33,654	-	5,094	-	-	38,748

University of Arkansas
 Schedule of Changes in Endowments and Similar Funds
 For the Year Ended June 30, 2014

	Balance July 1, 2013	Gifts	Revenues	Distributions to Current Funds	Expenditures and Fund Transfers	Balance June 30, 2014
True Endowments (cont.)						
Cecilia Russell Memorial Fund	\$ 50,802	-	7,483	(2,009)	-	\$ 56,276
Seamster Memorial Fund	23,284	-	3,430	(921)	-	25,793
James Elliot Sherman Fund	30,651	-	4,515	(1,212)	-	33,954
AFB Romeo E Short Scholarship	59,199	-	8,717	(2,378)	-	65,538
R.L. & R.E. Smith Student Loan Fund	322,243	-	48,776	-	-	371,019
James Victor Spencer Jr. Memorial	33,669	-	4,960	(1,332)	-	37,297
Jackson & Mary Anne Stephens Fund	3,148,085	-	463,738	(124,506)	-	3,487,317
Wayne Alan Stevens Memorial Fund	98,737	-	14,541	(3,940)	-	109,338
Delbert Swartz Memorial Fund	6,097	-	898	(241)	-	6,754
George W. Swilley Memorial Fund	53,022	-	7,811	(2,097)	-	58,736
Joseph A. Thalheimer Fund	126,535	-	18,640	(5,004)	-	140,171
Herbert Thomas Memorial Fund	38,250	-	5,635	(1,513)	-	42,372
Tudor Endowed Chancellors Schl	196,358	-	28,925	(7,766)	-	217,517
Upchurch Scholarship Fund	20,804	-	3,064	(824)	-	23,044
US Land Grant Fund - UT	252,453	-	37,188	(9,984)	-	279,657
Vescolani Scholarship	62,114	-	9,150	(2,457)	-	68,807
Emeline Vincent Scholarship Fund	75,618	-	11,124	(3,134)	-	83,608
Emeline Vincent Scholarship Fund	74,510	-	10,991	(2,803)	-	82,698
Peggy Walker Scholarship Fund	25,224	-	3,716	(998)	-	27,942
Wakefield Endowment Fund	67,994	-	10,016	(2,689)	-	75,321
War Eagle Folklife Scholarship	58,475	-	8,614	(2,312)	-	64,777
Waterman Memorial Fund	41,423	-	6,102	(1,638)	-	45,887
Edgar Wertheim Memorial Fund	148,582	-	21,887	(5,876)	-	164,593
Mary Elizabeth Westpheling Fund	25,690	-	3,784	(1,016)	-	28,458
Lulu & James Westphaling Endowment	31,325	-	4,614	(1,239)	-	34,700
Alexander D. & Martha Whitehead	50,773	-	7,479	(2,008)	-	56,244
Alex. D. & Martha Whitehead Loan	51,093	-	7,526	(2,021)	-	56,598
Jeanne Wylie Student Fellowship Fund	286,529	-	42,208	(11,332)	-	317,405
Ivan & Ellen Scott Williams Fund	39,157	-	5,768	(1,549)	-	43,376
James A. William Memorial	20,008	-	2,947	(791)	-	22,164
Romola Williams Memorial Fund	55,951	-	8,242	(2,213)	-	61,980
Anna Powell Wood Award	72,441	-	10,671	(2,865)	-	80,247
Bank of America Case Program	147,887	-	21,785	(5,849)	-	163,823
Laura J. Yeater Award	629,578	100	92,757	(24,903)	-	697,532
Maud Young Award	92,408	-	13,612	(3,655)	-	102,365
R.A. Young Jr. Endowed Chair	592,867	-	87,334	(23,448)	-	656,753
Total True Endowments	\$ 44,385,986	\$ 130,522	\$ 6,500,900	\$ (1,625,316)	\$ (10,615)	\$ 49,381,477

Restricted Quasi-endowments

Acacia Scholarship - General	\$ 34,753	-	5,119	(1,374)	-	\$ 38,498
Diane Blair Center Endowment	2,873,609	-	423,306	(113,651)	-	3,183,264
Bank of America FBLA Scholarship Fund	46,660	-	6,873	(1,845)	-	51,688
Kate Hadley & Grace Baker Fund	320,400	-	47,187	(12,776)	-	354,811
Hugh T. Henry Memorial Fund	39,793	400	5,909	(1,669)	-	44,433
Ruth M. Hill Memorial Fund	1,508,604	-	228,347	-	-	1,736,951
Joy P Markham Fund	1,685,272	-	248,254	(66,652)	-	1,866,874
J C Massie Memorial Fund	127,401	-	18,767	(5,039)	-	141,129
Linda K Overstreet Scholarship	181,006	(29,492)	3,479	(153,705)	-	1,288
Margaret F Schamer Scholarship	486,726	-	71,699	(19,250)	-	539,175
Margaret Stearns Dean's Scholarship	193,331	-	28,479	(7,646)	-	214,164
Robert & Juanita Fairchild Fund	6,120	-	902	(242)	-	6,780
James Jones Memorial Fund	19,093	-	2,812	(758)	-	21,147
Garland Dix Hamm Memorial	24,386	-	3,592	(964)	-	27,014
Selma Roe Hatley Fund	211,131	-	31,957	-	-	243,088
John & Lois Imhoff Endowment Fund	57,661	-	8,494	(2,280)	-	63,875
Richard Koch Memorial Fund	12,943	510	1,957	(524)	-	14,886
The Levi Strauss Scholarship	41,466	-	6,108	(1,640)	-	45,934
Sigma Chi Omega Omega Schl Fund	211,592	-	31,168	(8,384)	-	234,376
Sigma Chi Replacement Fund	538,446	37,985	86,342	-	-	662,773
James C. & Wiley G. McDonald III	108,364	-	15,963	(4,286)	-	120,041
Robert Clifton Robinson Mem Scholarship	20,303	-	2,991	(803)	-	22,491
Hal Sutton Fund	186,577	-	28,241	-	-	214,818
Jack Williamson Endowed Scholarship Fund	61,693	-	9,088	(2,439)	-	68,342
Total Restricted Quasi-endowments	\$ 8,997,330	\$ 9,403	\$ 1,317,034	\$ (405,927)	\$ -	\$ 9,917,840

Unrestricted Quasi-endowments

Robert E Hill Chancellor's Scholar	198,724	-	29,273	(7,859)	-	\$ 220,138
Steven L Anderson Design Center Maint	-	-	11,772	-	166,875	178,647
Dean's Board of Excellence Fund	911	-	-	-	(911)	-
Isely Entomology Scholarship	24,025	-	3,539	(950)	-	26,614
Biscoe C Hindman Fund	4,785,703	-	705,421	(186,238)	911	5,305,797
STI Royalty Endowment	3,000,047	-	441,931	(118,651)	-	3,323,327
Union Mutual	3,650,838	-	537,852	(143,863)	-	4,044,827
Lon Farrell Memorial Fund	16,892	-	2,557	-	-	19,449
G T Johnson Memorial Endowed Fund	82,751	-	12,190	(3,273)	-	91,668
Joseph C. Kemp Law School	10,950	-	1,612	(442)	-	12,120
Wilfred L Smith Estate	199,804	-	29,433	(7,902)	-	221,335
Total Unrestricted Quasi-endowments	\$ 11,970,645	\$ -	\$ 1,775,580	\$ (469,178)	\$ 166,875	\$ 13,443,922
Total (to Exhibit B)	\$ 65,353,961	\$ 139,925	\$ 9,593,514	\$ (2,500,421)	\$ 156,260	\$ 72,743,239

University of Arkansas
 Schedule of Changes in Unexpended Plant Funds
 For the Year Ended June 30, 2014

	Balance July 1, 2013	Additions		Net Transfers		Deductions	Balance June 30, 2014
		State of Arkansas	Income/ Other Additions	Interfund	Intrafund	Expenditures/ Other Deductions	
UNIVERSITY OF ARKANSAS - FAYETTEVILLE							
RESTRICTED							
From State of Arkansas - Appropriated Funds							
Nanoscale Sci and Engr Building/GIF	\$ 752,242	\$	\$	\$	\$	\$ 746,291	\$ 5,951
FY14 NCRC Memorial Hall		690,000				478,745	211,255
Nano Construction - GIF		250,000				249,713	287
Nano Building Construction - GIF		1,960,000					1,960,000
Electron Microscope Upgrade - GIF		40,000				39,941	59
Pryor Center Relocation - GIF		575,000					575,000
Space Center Relocation to FERR - GIF		950,000				830,443	119,557
Mass Spec. Relocation - GIF		465,000				52,437	412,563
Greek Theater Upgrades - GIF		335,000				138,914	196,086
McIlroy Cobblestones - GIF		250,000				250,000	
Demolition West of Razorback Rd. - GIF		175,000				175,000	
Transportation Master Plan Update - GIF		250,000				184	249,816
	<u>\$ 752,242</u>	<u>\$ 5,940,000</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 2,961,668</u>	<u>\$ 3,730,574</u>
	752,242	5,940,000				2,961,668	3,730,574
From Bonds Issued							
Peabody Hall Renovation/2009 Bonds	15,211			(5,422)		9,789	
Vol Walker Hall Renovation/2011 Bonds	(1)					(1)	
Ozark Hall Renovation/Addition 2011 Bonds	(302,778)			1,452,939		1,150,162	(1)
Hillside Auditorium/2011 Bonds	(646,879)			686,732		39,853	
Classroom Modernization Phs II/2011 Bonds	(1)			542,990	(400,207)	138,171	4,611
KIMP Classroom Mod/2011 Bonds	(96,390)				400,207	308,429	(4,612)
Teaching Lab Modernization/2011 Bonds	(395,757)			1,047,894		652,137	
Arkansas Union FitOut/2011 Bonds	(8,253)			191,897	(173,905)	669	9,070
ARKU 2nd Floor Renovation					173,905	182,977	(9,072)
Utility Infrastructure Cap/2011 Bonds				375,447	(375,447)		
HHW Primary Loop Modifications					375,447	375,447	
Futrell Fan Coils/2011 Bonds	(63,542)			129,400	(64,602)	1,256	
Futrell Commons Area/2011 Bonds					56,308	56,308	
Futrell Student Room Furniture/2011 Bonds					8,294	8,294	
Humphreys Renovations/2011 Bonds	(643,602)			1,954,547		1,310,945	
Pomfret Renovations/2011 Bonds				54,025	(54,025)		
Pomfret Hantz Bathrooms/HVAC	(29,292)				(2,320)	(31,614)	2
Pomfret B Fan Coils/Exterior/2011 Bonds					56,345	56,345	
Yocum Renovations/2011 Bonds	(812,488)		(8,896) (a)	3,100,499		2,279,115	
Football Operations Center			25 (a)	(65)		(40)	
Series 2011A Investment Earnings	228,507		(13,686) (a)		(214,707)		114
Vol Walker Rnovation/2011 Invest Earn					214,707	214,707	
Hotz Renovation/2012 Bonds	(3,399,155)			5,395,405		1,996,251	(1)
Housing Office/2012 Bonds	(345,957)			4,029,891		3,683,933	1
Founders Hall/2012 Bonds	(4,094,378)			6,419,904		2,325,526	
Brough Dining/2012 Bonds	73,783			771,402		845,185	
Utility Infrastructure /2012 Bonds	3,325			204,845	(208,170)		
Waterline Upgrades at McIlroy/2012 Bonds	(3,290)				31,304	28,013	1
Football Ops Utility Infra/2012 Bonds	(35)				29,974	29,940	(1)
Leroy Pond Utility Plant Series 2012					146,892	146,892	
ENGR Design & Phase 1/2012 Bonds	(708,286)			2,131,821		1,423,535	
Science Building/2012 Bonds	225,240			1,744,554		1,969,794	
Roof Replacements/2012 Bonds				853,826	(800,613)		53,213

ADMN Roof Replacements/2012 Bonds	40,987			(40,244)	743	
AFLS Roof Replacements/2012 Bonds	(35,363)			36,460	1,097	
AGRI Roof Replacements/2012 Bonds	(95,061)			43,622	537	(51,976)
MEEG Roof Replacements/2012 Bonds	(346,214)			678,397	332,182	1
MULN Roof Replacements/2012 Bonds	(23,155)			28,804	5,649	
FNAR Roof Replacements/2012 Bonds				53,574	53,574	
MEEG HVAC /2012 Bonds	(417,662)		607,561	8,978	198,877	
Signage & Wayfinding Phase 1/2012 Bonds	(41,390)		56,191		14,802	(1)
ADA Compliance/Mit Phase 1/2012 Bonds	(1,764)		103,148		101,384	
Upper/Lower Service Drive/2012 Bonds	(9,643)		11,787		2,145	(1)
N Walton Hall Drainage/2012 Bonds	8,978			(8,978)		
Vol Walker Reno/Addition/2012 Bonds	(3,229,992)		3,850,002		620,010	
Series 2012B Investment Earnings	4,340	699 (a)	10	(4,997)		52
Vol Walker Renovation				4,997	4,997	
WJWH Auditorium Improvements/2009 Bonds	(10,754)	4 (a)	146,339		135,589	
Champions Hall/2013 Bonds	1,015,466		7,380,759	(1,985,087)	6,411,138	
Classroom/Teaching Lab Utility Reloc				911,729	911,729	
Greenhoue Relocation/2013 Bonds				1,073,358	1,073,358	
Leroy Pond Utility Plant/2013 Bonds	424,675		8,063,927		8,488,602	
Jim and Joyce Faulker Perform Arts Ctr/2013 Bonds	320,141		883,572		1,203,713	
Combined Heat & Pwer Project/2013 Bonds	1,821,585		4,237,777		6,059,362	
ATHL Academic & Dining Fac/2013 Bonds	1,821,191	1,404 (a)	841,954		2,664,549	
Baseball & Track Indoor Training Fac/2013 Bonds	469,821	274 (a)	4,955,712		5,425,808	(1)
ATHL Basketball Practice Fac/2013 Bonds	1,863,582	1,385 (a)	3,798,992		5,663,958	1
Sereis 2013 Var Fac Investment Earnings	750	4,944 (a)		(3,954)		1,740
Vol Walker Renovation				3,954	3,954	
Biobased Building Property Purchase/2014 Bonds		6 (a)	7,800,000		7,800,000	6
Jim and Joyce Faulker Perform Arts Ctr/2014 Bonds			639,368		639,368	
AFLS Basement Renovation/2014 Bonds			226,539		106,577	119,962
Arts & Design District/2014 Bonds			318,755		114,989	203,766
Pi Kappa Alpha House Renovation/2014 Bonds			3,993,903		3,993,902	1
Combined Heat & Pwer Project/2014 Bonds			159,000			159,000
Series 2014A Investment Earnings			272,309		264,132	8,177
	<u>\$ (7,423,500)</u>		<u>\$ 79,430,136</u>	<u>\$ 70,859,375</u>	<u>\$ 1,133,420</u>	
	(7,423,500)		79,430,138	70,859,377	1,133,420	
		<u>\$ (13,841)</u>				
		(13,841)(13,841)				
From Other Funds	0		(2)	(2)	0	
GWG Wildflower Meadow Project	2,068				2,068	
GWG Tree House Project	1,449		107,334		20,612	88,171
Steinway Pianos - Music Department	(948,998)		439,500		(509,499)	1
Steinway Pianos - University Gifts			248,320		248,320	
Vol Walker Addition/Reno. - Reynolds Grant		(110,664) (b)	947,581		836,917	
ARRA Upgrade Research Comput. Infrast.	(3,907)	168,494 (d)			164,586	1
Campus Gate - North Gifts	(288,915)		68,670		(220,246)	1
Lambda Chi Renovation & Addition	(24,030)		531,375		100,543	406,802
Nursing/Speech Clinic Building-Gifts	(567,219)		249,848		(317,371)	
Old Main Plug and Teach Room Install	140					140
Child Development Research Center - Gifts	(362,166)		57,100		(305,066)	
ATHL Academic Dining Project - Gifts	898,617				9,650	888,967
Founders Hall - Gifts	1,200,000				1,200,000	
Ozark Hall Renovation/Addition HNRC Gifts	(2,535,809)	(230,475) (b)	4,446,335		2,030,235	(350,184)
SAE Flag Poles - Gift	2,000		1,227		3,227	
GWG Klipsch Amphitheatre Improvements	(150)		48,760		47,256	1,354
Football Operations Center - Gifts	1,896,865				1,743,543	153,322
Pi Kappa Alpha House Renovation			621,566	(192,297)	53,447	375,822
Pi Kappa Alpha House Reno Pre Reno				192,297	192,297	
Vol Walker Addition/Reno.			1,510,496		1,510,496	
Pi Kappa Alpha House Renovation - E&G			169,739		169,739	
Baseball and Indoor Track Practice		3,043,250 (b)			2,477,487	565,763

University of Arkansas
 Schedule of Changes in Unexpended Plant Funds
 For the Year Ended June 30, 2013

	Balance July 1, 2013	Additions		Net Transfers		Deductions	Balance June 30, 2014
		State of Arkansas	Income/ Other Additions	Interfund	Intrafund	Expenditures/ Other Deductions	
CVEG Structures Lab				16,264		15,314	950
Jim & Joyce Faulkner Performing Arts Ctr			500,000 (b)				500,000
	\$	\$	\$	\$	\$	\$	\$
Total Restricted	<u>(6,671,258)</u>	<u>5,940,000</u>	<u>486,159</u>	<u>79,446,400</u>		<u>73,836,357</u>	<u>5,364,944</u>
	(730,055)		3,370,604	9,464,113		9,471,487	2,633,175
UNRESTRICTED	730,055		(2,870,604)	(9,447,849)		(9,456,173)	(2,132,225)
From General Funds							
Land and Property Purchases	\$ (228,713)	\$		240,755	(369)	205,432	\$ (193,759)
Land & Property Purchases FY2012	(1)					(1)	
Land & Property Purchases FY2013	(15,381)			15,381			
Land & Property Purchases FY2014			450,000 (e)	8,252,422	369	8,702,791	
Harmon Road Site Closure	(400,000)			400,000			
ARTP Infrastructure Master Plant	3,327						3,327
Central Utilities Air Permit	8,348					2,030	6,318
Energy Management Services Study	94,723			46,000		110,104	30,619
Old Health Center Renovation				305,051		305,051	
Nano Scale Building	45,735					2,716	43,019
Ozark Hall Addition/Renovation				97,146			97,146
Hillside Auditorium Project	2,369						2,369
Vol Walker Hall Renovation	10,080			810	241,581	228,878	23,593
Campus Gates and Drive Extension	11,346			222,316		233,662	
Child Development Research Center				344,221		344,221	
ENRC Building Egress Signage					34,091		34,091
ENRC Renov. Electrical Buss Duct System	15,548				(15,548)		
ENRC Renov. Additional Building Backup	34,278				(34,091)	187	
ENRC Renov. Core Facility Preparation	27,354			6,146		31,514	1,986
ENRC Corridor Upgrades	490,639					403,310	87,329
ENRC Fire Protection	321,000				15,548	2,849	333,699
Garvan Woodland Gardens Property Purchase	(34,783)			34,783			
Vol Walker Hall utility Infrastructure	149,851			(60,000)	(60,624)	18,770	10,457
Ozark Hall Utility Infrastructure	159,333					153,382	5,951
Hillside Auditorium Infrastructure	1,595			(1,595)			
Football Cener Utility Infrastructure	149,175			(150,000)		(7,615)	6,790
605 Douglas Demolition	6,978			13,206		11,481	8,703
Utility Tunnel HUMP/Yocum	172,734			38,786		211,520	
Uptown Campus Renovation	4,787			38,889		37,551	6,125
Uptown Campus Exterior Lighting	155			(155)			
WCOB Sccond Floor Renovation	78,906			(78,906)			
Chilled Water Plant Ref Monitoring SYS	(2,395)			2,395			
Leroy Pond Utility Plant	40,000			2,008,403		1,684,987	363,416
One East Center Plaza Renovations	165,513					153,269	12,244
HAPF Disaster Recovery Date Ctr Reno	103,335				(52,500)	50,835	
CHP HHW Loop Project	800,000			325,400		800,000	325,400
Senior Walk Construction 2016-2018	250,000			316,241			566,241
McIlroy Street Cobblestone				215,000		144,474	70,526
Dickson Street Repairs				762,000		728,077	33,923
ADA Compliance Phase 1				39,703		39,692	11
ADA Compliance Phase 2				225,000		177,412	47,588
Arts & Design District				59,094		39	59,055
Utility Relocation on Williams St.				685,000		395,444	289,556

South Garland Sidewalk Construction				85,000				85,000
Steinway Pianos				261,179		261,179		
ENGR Design & Renovation				1,500,000		1,440,984		59,016
Razorback Road Widening Phase 1				272,342		272,342		
Fiber Relocate - Razorback Road				378,907		370,430		8,477
2320 S Razorback Road Demolition				13,000				13,000
Campus Signage & Way Finding	2,339			36,000		20,193		18,146
Campus Signage & Way Finding Phase 2				175,000				175,000
Start-up Equipment/Santiago Perez	11,388					99		11,289
Senior Walk Construction 2012-2015	107,153			(86,241)		20,912		
Founders Hall Utility Infrastructure	153,053			5,500		155,250		3,303
Summer 2013 Sidewalk Paving	120,615			1,121		121,736		
Vehicle Insurance Proceeds/Refer to MMV								
Debt Retirement Reserve	7,713,613		69,085 (a)	1,006,402		906		8,788,194
	<u>\$ 10,573,997</u>	<u>\$</u>	<u>\$ 519,085</u>	<u>\$ 18,051,702</u>	<u>\$ 128,457</u>	<u>\$ 17,836,093</u>	<u>\$</u>	<u>\$ 11,437,148</u>
	2,860,384		450,000	17,045,300	128,457	17,835,187		2,648,954
From Auxiliary Services	2,860,383		471,423	17,045,299	128,457	17,856,606		2,648,956
Humphreys Restroom Renovation	555,000	\$	\$	\$	\$	\$ 218,791	\$	\$ 336,209
Yocum Hall Renovation	689,000					1,971		687,029
Hotz Hall Renovation	1,574,561					1,470,910		103,651
Founders Hall/Brough Commons Dining	1,360,000			214,141		1,597,250		(23,109)
Housing Admin Building	607,000					451,623		155,377
Purchase & Install of Video Score System						20,000		20,000
Founders Hall	(93,364)					(93,364)		
Humphrey's A/C Project	16,645			(12,197)		4,447		1
Basketball Practice Facility	95,018					15,000		80,018
Baseball Ribbon Board	520					(520)		
Parking West of Razorback Road	1,199,800			5,800	(500,000)	487,797		217,803
Expansion/Construction Lot 35 Scooter Parking	27,626			8,044		35,671		(1)
DWRRS North End Zone Design	697,615					531,335		166,280
DWRRS Scoreboard Video Camera	75,000					(75,000)		
Parking Infrastructure						52,500	(3,048,425)	3,100,925
Parking Lot Cleveland/Hall				227,266				227,266
Athletic Communications Center					7,000,000	4,876,816		2,123,184
Parking Lot Construction Hall & Oakland				164,050				164,050
Furniture - Various buildings - HOUS				1,285,844		826,252		459,592
Parking Lot 75 Expansion				66,285		15,161		51,124
Parking Lot 36B				16,000		3,037		12,963
MLK Parking				60,000		52,740		7,260
Athletic Dept Plant Fund Reserves	7,678,959		3,018 (a)	464,949	(6,444,480)			1,702,446
	<u>\$ 14,483,380</u>	<u>\$</u>	<u>\$ 3,018</u>	<u>\$ 2,500,182</u>	<u>\$ 52,500</u>	<u>\$ 7,467,012</u>	<u>\$</u>	<u>\$ 9,572,068</u>
Total Unrestricted	<u>\$ 25,057,377</u>	<u>\$</u>	<u>\$ 522,103</u>	<u>\$ 20,551,884</u>	<u>\$ 180,957</u>	<u>\$ 25,303,105</u>	<u>\$</u>	<u>\$ 21,009,216</u>
Plant Fund Reserves	<u>\$ 179,351</u>	<u>\$</u>	<u>\$</u>	<u>\$ 13,107</u>	<u>\$ (180,957)</u>	<u>\$</u>	<u>\$</u>	<u>\$ 11,501</u>
Total	<u>\$ 18,565,470</u>	<u>\$ 5,940,000</u>	<u>\$ 1,008,262</u>	<u>\$ 100,011,391</u>	<u>\$</u>	<u>\$ 99,139,462</u>	<u>\$</u>	<u>\$ 26,385,661</u>
	14,483,379		3,018	2,500,183	52,500	7,467,012		9,572,068

UNIVERSITY OF ARKANSAS - AGRI EXPERIMENT STATION

RESTRICTED

From State of Arkansas - Appropriated Funds

RIRE Foundation Seed Plant Facility - GIF \$ 100,000 \$ 249 \$ 99,751

\$ 100,000 \$ 249 \$ 99,751

Total Restricted \$ 100,000 \$ 249 \$ 99,751

Schedule 8

UNRESTRICTED

From Agricultural Experiment Station

Major Improvements \$ 13,425,968 \$ (810,558) (691,713) \$ 11,923,697

PCEX/Center Furnishing & Equipment 1,077,617 1,077,617

AFLS Auditorium Renovation 42,613 542 42,071

Seed Plant Design - RIRE 575,781 575,781

University of Arkansas
 Schedule of Changes in Unexpended Plant Funds
 For the Year Ended June 30, 2013

	Balance July 1, 2012	Additions		Net Transfers		Deductions	Balance June 30, 2013
		State of Arkansas	Income/ Other Additions	Interfund	Intrafund	Expenditures/ Other Deductions	
CTST Tract/Land Grading	4,380						4,380
RIRE Repair North/East Levee	185,000					259,202	
Soil Testing Lab/Office	1,836,336			320,000	74,202	1,013,430	1,167,645
ANSC Arena Repair/Paint	20,675				24,739		20,675
FDSC Office and Lab Renovations	1,436						1,436
HORT Growth Chamber	700						700
POSC Farm Efficiency Upgrades				80,900		70,816	10,084
SWRE Irrigation/Packing Shed	40,000					5,000	35,000
LFST Building Demolition	1,996						1,996
VGSS Office Flooring	1,958						1,958
DREX Clustered Services/Kubota	655						655
LFST Barn Replacement	(115,905)				11,095	(104,810)	
NERE Cotton Picker/Fork Lift	55,100					51600	3,500
CTST John Deere Pulverizing Disk	42,750					37,950	4,800
RIRE Spray Coupe	72,000						72,000
PTST Field Cultivator/Gooseneck Trailer	9,506						9,506
VGSS Land Leveling Laser	23,750					23,208	542
LFST Tractor	20,357						20,357
SERE Ranger Crew UTV	43						43
AREC Eagle Ditcher	24,700					24,700	
NERE Tractor Lease/Grain Auger/Sprayer				51,400		47,326	4,074
CTST Tractor/Tractor Lease				58,300		55,000	3,300
RIRE Tractors				45,000		45,000	
PTST Excavator				56,000		46,500	9,500
VGSS Mini Excavator				20,800		20,680	120
LFST Tractor				60,000			60,000
UAMF Mulcher				25,600		21,571	4,029
FRSS Tractor				29,120			29,120
SEST Tractor/Front Bucket				19,600		19,600	
SWRE Skid Steer				44,000			44,000
SERE Cab Tractor/Farm Loader				70,460			70,460
AREC Tractor				19,050		650	18,400
ACVIP Soybean Planter				25,000		25,000	
DREX North Farm Entrance/Fence					5,896	2,144	3,752
Experiment Station Contingency	3,600,000						3,600,000
Total	<u>\$ 20,371,635</u>	<u>\$ 100,000</u>	<u>\$</u>	<u>\$ 114,672</u>	<u>\$</u>	<u>\$ 1,665,109</u>	<u>\$ 18,821,198</u>
	20371635			114672		1665109	18821197

1

UNIVERSITY OF ARKANSAS - COOPERATIVE EXTENSION SERVICE
 UNRESTRICTED

From General Funds

Lonoke Agri Center Renovation	\$	\$	\$	\$	\$	\$	\$
County Appropriation							
CES Educational Complex	2,593,652			(2,593,652)			
Total	<u>\$ 2,593,652</u>	<u>\$</u>	<u>\$</u>	<u>\$ (2,593,652)</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**UNIVERSITY OF ARKANSAS - ARKANSAS ARCHEOLOGICAL SURVEY
RESTRICTED**

From State of Arkansas - Appropriated Funds

ARAS Roog Repair	\$	\$ 35,000	\$	\$	\$	\$ 35,000	\$
	\$	\$ 35,000	\$	\$	\$	\$ 35,000	\$
Total	\$	\$ 35,000	\$	\$	\$	\$ 35,000	\$

**UNIVERSITY OF ARKANSAS - CRIMINAL JUSTICE INSTITUTE
UNRESTRICTED**

From General Funds

Building Renovations		259,177				4,479	254,698
CJI Plant Fund Reserves	\$	2,551,048	\$	\$	\$ (11,365)	\$	\$ 2,539,683
	\$	2,810,225	\$	\$	\$ (11,365)	\$	\$ 2,794,381
Total	\$	2,810,225	\$	\$	\$ (11,365)	\$	\$ 2,794,381

**UNIVERSITY OF ARKANSAS - CLINTON SCHOOL OF PUBLIC SERVICE
RESTRICTED**

From State of Arkansas - Appropriated Funds

CSPS Lecture Hall Construction - GIF	\$	\$ 50,000	\$	\$	\$	\$ 46,933	\$ 3,067
	\$	\$ 50,000	\$	\$	\$	\$ 46,933	\$ 3,067

From Other Funds

CSPS Improvements/ARRA	\$	\$	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$
Total Restricted	\$	\$ 50,000	\$	\$	\$	\$ 46,933	\$ 3,067

UNRESTRICTED

From General Funds

Clinton School Building	\$	186,205	\$				\$ 186,205
CSPS Reserve		1,114,982				442,791	672,191
	\$	1,301,187	\$	\$	\$	\$ 442,791	\$ 858,396
Total	\$	1,301,187	\$	\$ 50,000	\$	\$ 489,724	\$ 861,463

**UNIVERSITY OF ARKANSAS - AREON
RESTRICTED**

From Other Funds

ARRA AREON Backbone Expansion	\$	(244,877)	\$	\$ 1,938,175 (c)	\$	\$	\$ 1,381,218	\$ 312,080
	\$	(244,877)	\$	\$ 1,938,175	\$	\$	\$ 1,381,218	\$ 312,080

UNRESTRICTED

From General Funds

AREON Harrison Parking Lot Repairs	\$		\$	\$	\$ 16,548	\$	\$ 16,548	\$	
ARRA AREON Backbone Expansion C/S						53,839	53,839		
BTOP Project Reimbursed Expenditures									
ARON Reserve		352,312				(53,839)		298,473	
	\$	352,312	\$	\$	\$ 16,548	\$	\$ 70,387	\$ 298,473	
Total	\$	107,435	\$	\$ 1,938,175	\$	\$ 16,548	\$ 1,451,605	\$ 610,553	
Totals (to Exhibit B)	\$	45,749,604	\$	\$ 6,125,000	\$	\$ 2,946,437	\$ 97,537,594	\$ 102,785,628	\$ 49,573,007

(a) Net Investment Income	58,262
(b) Capital Grants and Contracts	3,202,111
(c) Federal Grants and Contracts (ARRA)	2,106,669
(d) Other - Transfers from UA System	
(e) Other Receipts	450,000
Total	<u>5,817,042</u>

University of Arkansas
 Schedule of Changes in Renewals and Replacements
 For the Year Ended June 30, 2014

	Balance	Additions	Net Transfers		Deductions	Balance
	July 1, 2013	Income	Interfund	Intrafund	Expenditures	June 30, 2014
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	94,707	35,047 (a) (b)				129,754
HES Maudine Saunders Commons	6,482				(2,626)	9,108
WCOB Install Trash & Recycle Bins	(1)				(1)	0
RZ's Remodel - Gifts	62,890			(58,537)	3,797	556
ARKU Plaza Renovations - Gifts	175,000			58,537	233,537	
Apparel Studies Project	576,313				351,242	225,071
NWA Mall Razorback Shop Renovations	252,635	22,825 (d)	72,816		348,276	
RCED 117, 202, 203 AV Upgrades	4,047		(4,047)			
Leflar Law Center Blinds	92,660				69,157	23,503
ARKU Career Services Entry Renovation	28,554		(9,864)		18,690	
Walton Greek Affairs Office - Gifts			194,433		127,070	67,363
BELL 2273 Renovation - Gifts	56,413		(7,885)		48,528	
WCOB 246 Carpet Replacement			26,601		26,601	
WATR AV Upgrades			844,187		737,159	107,028
FIJI Mike Bonds Bench			7,172		7,172	
KUAF Install Panic Bars			11,192		11,192	
WATR 3rd Floor Ceiling Improvements			26,074	(6,561)	19,513	
MAIN 106 Lab Renovations - Foundation				6,561	6,561	
AFLS Terrace/Patio Renovations			368,986		368,986	
Gymnastics Locker Room Remodel			5,109			5,109
Total Restricted	\$ 1,370,478	\$ 57,872	\$ 1,534,774	\$	\$ 2,374,854	\$ 588,270
Unrestricted						
From General Funds						
Primary Dist. Alteration/Improvements - 2013	161,513			(161,513)		
Primary Dist. Alteration/Improvements - 2014				115,513	2,227	113,286
Utility Distribution General Improvement -2013	110,178			(46,286)	63,892	
Utility Distribution General Improvement -2014			565,500	46,286	286,615	325,171
HKRD Feasibility Study/Facility Improve	2,852		(2,852)			
HVAC System General Improvements - 2012	(20,078)			20,078		
HVAC System General Improvements - 2013	157,320			(149,637)	7,683	
HVAC System General Improvements - 2014			20,000	129,559	120,803	28,756
Heat Plant Renovation	272,671		156,827	(449,594)	(20,536)	440
Heat Plant Office Renovation			329,666	390,000	719,180	486
Heating Plant Fire Protection	(1)				(1)	
Chiller #4 Superball Installation				59,594	57,063	2,531
Campus Planimetric Mapping	1				1	
HPER Natatorium Repairs	71,355		(20,942)		50,412	1
Campus Dist Energy System Eff. & Cap. Imp.	(56,745)				(201,316)	144,571
Core Gas Line - East	12,131		(10,149)		1,982	
ENRC 230 Renovation	11,678		(7,876)		3,802	

KIMP Classroom Upgrades			47,516	36,924	10,592
Wickramasinghe ERC-II Lab 140, 142, 143	5,485		29,807	13,108	22,184
Mullins Library Makeover Phase II	1			1	
ALUM - License Agreement (459 Razorback)	(402,994)	59,132 (a) (c)	(19,741)		(363,603)
Old Main East/Steps Portico	173,826				173,826
ENGR MEEG BELL Bldg Nework Upgrade	(1)			(1)	
W Zhang CSRC Lab 110 Renovation	440		(440)		
Memorial Flagpole/Old Main	1			1	
ALUM Handrail Installation	59,466		(24,808)	34,659	(1)
MEEG HVAC Renovation			169,960	191,829	(21,869)
Campus Landscape Master Plan	36,790		15,000	20,050	31,740
1444 & 1508 MLK Blvd. Building Demo.	1			1	
HUNT 116 Renovation (Scholarship Office)	(33,728)		33,728		
Campus Install Trash & Recycle Bins	5,846				5,846
Water Line Extension Virginia Avenue	85,000			85,000	
Mullins Branch Stream Restoration	46,381			15,244	31,137
MEMH Exterior Restoration			200,000	10,495	189,505
Uptown Campus Chiller Replacement	581,353		(84,500)	442,221	54,632
HPER AHU 8 & 9 Replacement	1,268,562		374,395	1,642,956	1
KIMP Classroom HVAC Improvements	134,649		96,651	133,134	50,650
Meadow Street Striping	(27,528)		27,528		
HOTZ Utility Infrastructure Renovation	101,834			101,834	
Garland Street Tunnel Repairs	39,059		(39,059)		
ENRC Lab Renovations - Yang - ELEG			43,863	30,507	13,356
ENRC Lab Renovations - Jensen - MEEG	6,982		5,993	10,939	2,036
WCOB Front Entry	24,516		(24,516)		
AFLS Patio Renovation	112,781		96,000	224,054	(15,273)
LEED Campus Master Credit Study	11,653		(110)	11,543	
CCHP Delta V Controls Conversion	108,483		130,000		238,483
Dickson Street Tunnel Repairs Heat/Garland	200,000			184,890	15,110
Library Storage Study	1,667		(1,667)		
N Walton Hall Drainage Project	4,938			4,938	
Stonehenge Data Drop Installation	2,639		(2,639)		
WJWH 403/427 AV Upgrades	1		(1)		
ARKU Ballroom Video Upgrades			168,764	164,618	4,146
Demolition of 680 and 682 N. Garland	4,803		(4,772)	31	
Global Campus 3rd Floor Renovation	1,261		119,868	121,129	
Lot 56 Lighting Improvements	2,322		(2,201)	120	1
South School Storage Upgrades	3,019			1,885	1,134
BELL Repair/Replace Railing on S. Sid	1,143		(1,143)		
Testing Service Test Soundproof Rooms	9,912		(3,340)	6,572	
Chemistry Foundation Leak			25,679	17,987	7,692
SCEN Remodel Room 705	1,353		404	1,757	
ARKU Paint Elevator Doors	7,151		(2,462)	4,689	
Greek Theatre Renovation	24,699			24,100	599
ARKU Service Elevator Upgrades	232,264		(10,170)	222,094	
GLBL Security Systems Upgrades	4,959		(4,414)	545	
W. Dickson Street Closing Signs	2		266	268	
Campus Information Kiosk Install. Pro	7,618		(7,437)	181	
UPTe Renovation - REGR Office	105,894			91,026	14,868
Mullins Library West Walkway Replacem	486		(486)		
GLBL 3rd Floor Doors	4,266		(4,065)	201	
Lighting Upgrades	9,405		(5,451)	3,955	(1)
ECHP Sound Booth	36,560		(4,115)	32,446	(1)
MAIN Replace N&S Entry Door Frames	20,595		(4,770)	15,825	

University of Arkansas
 Schedule of Changes in Renewals and Replacements
 For the Year Ended June 30, 2014

	Balance	<u>Additions</u>	<u>Net Transfers</u>	<u>Deductions</u>	Balance
ROTC Renovate Storage Room	20,016		(5,945)	14,071	
16 S. Duncan Wall Addition/UTeach	95		(95)		
Senior Walk Replacement	916		91,301	92,218	(1)
HUNT 145 Renovation	33,758		(7,841)	25,917	
BELL 2273 Renovation	49,950		(6,081)	43,869	
HUNT 128 Remodel			14,860	14,860	
BELL 2242 Data & Power	25,600		(296)	25,304	
WJWH 403/427 & RCED 232 AV Improvemen	20,937		(1,859)	19,079	(1)
ARKU Financial Aid Office			35,512	35,512	
ARAS Roof Replacement	149,950		(35,546)	114,404	
GLBL AV Upgrades	100,000		26	100,026	
Senior Walk Repairs - Pilot Test Lift	11,341		81,255	92,596	
Senior Walk Evaluation @ Old Main Entry	8,500		(198)	8,302	
Demolition Cleveland & Hall St. Apartments	291,500			278,481	13,019
MULN Power Wash	11,560		2,532	14,092	
KIMP High Rise Pumps			44,927	44,927	
Subdivision of Raqqquetball Courts			28,769	28,769	
HPER Heat Hydration System			348,629	302,663	45,966
Agri Instrall Bike Loops			15,051	15,051	
Campus Rekey all Rooftops Access			10,503	10,503	
ARKU Plaza Renovation			40,000	40,000	
FAMA CESU Lumber Shed Renovation			69,267	68,225	1,042
Space Center Relocate - Stone House N			235,000	216,225	18,775
Arkansas Ave. Irrigation			75,000	2,883	72,117
Epley Center Irrigation			14,957	14,957	
Maple Hill Classroom AV Upgrages			105,349	105,349	
Agri Annex Remodel			169,600	169,600	
WJWH Auditorium Upgrades			7,992	7,992	
1486 MLK Demolition			13,899	13,899	
PHYS 129 Lab Remodel			75,880	75,880	
PHYS Fan Coil Valve Control Replacement			196,721	196,721	
KIMP HHW Pump Replacement			265,000	190,630	74,370
BELL 2255 Renovations			14,428	14,428	
Fireworks Alarm System Software Upgrade			84,000	70,095	13,905
13 N Duncan Remodel			219,626	205,287	14,339
Emergency Operation Center - ADSB 240			74,187	73,260	927
MAIN 106 Lab Renovation			7,819	7,819	
HOEC Sanitary Sewer Line Replacement			200,000		200,000
CCHP #4 Motor Replacement			200,000	1,600	198,400
Uptown Campus Re-roof			35,000	8,735	26,265
Stadium Drive Connection			25,417	25,027	390
Demolition Oakland Reagan and Gregg			76,052	75,813	239
WATR Utility Room Mold REmediation			24,656	24,656	
WJWH AV Upgrades Rooms 331, 403/427			124,444	124,444	
MULN Room 401 Glass Wall			29,248	24,565	4,683
ADMN 116 Move Wall/Door			17,050	17,050	
MV Power Dist Switch Replacement				42,852	3,148
HPER Climbing Wall Replacement			170,415	144,766	25,649
			46,000		

HOEC Room 15 Renovation Phase I	94,054		7,586	86,468
Fulbright College AV Upgrades	397,631		301,203	96,428
ESPL - Savoir Faire Modifications	11,184		11,184	
ESPL - Bouche Bistro Modifications	882		882	
ENRC Lab Renovations - Arun Nair	25,000		22,831	2,169
January 2014 Freeze Damage	45,140		41,573	3,567
HPER Renovations - Spring 2014	122,210		20,189	102,021
GRAD Renovations - Spring 2014	67,190		48,776	18,414
KIMP 202 Renovation	100,000		91,365	8,635
Meadow Street Manhole Repair	7,598		7,598	
ARKU 3rd Floor Restroom Renovation	115,423		6,407	109,016
MULN Install New Paver Sidewalk	19,514		15,136	4,378
Agri Dean's Office Paint/Furniture	20,000		15,339	4,661
Uptown Campus Street & Bus Shelter	77,500		62,311	15,189
HPER Wet Lab Renovation	200,000		17,009	182,991
ESPL Install Sump Pumps	13,663		13,225	438
FAMA Gutter Replacement	17,640		17,640	
MULN Library Security Upgrades	59,848		59,848	
East Square Plaza Minor Maintenance	2,548		2,548	
WCOB 223 Computer Lab Renovation	37,192		6,675	30,517
FAMA Renovate Planning Room	30,779		30,779	
MEMH 2nd Floor Remodel	456,091		129,425	326,666
MULN Aggregate Work- 25 Agg Sq.	43,519		12,619	30,900
WCOB 438 Renovation	17,504		3,338	14,166
WCOB 441 Renovation	16,377		3,433	12,944
KIMP 309 Remodel	16,151		7,395	8,756
ARKU Theatre 423 AV Upgrades	45,000		405	44,595
WJWH 331 Tracking Video Equipment	17,365		15,385	1,980
JBHT World Language Lab AV Upgrades	15,143		15,143	
WJWH 103 AV Upgrades	45,842		41,006	4,836
KIMP 117 & 117K Renovations	12,327		122	12,205
FERR Install Wireless Access Points	11,822		9,532	2,290
ESPL Roof Leak	18,737		186	18,551
ADMN Fourth Floor Renovation	337,024		21,986	315,038
ARKU Computer Lab Remodel	589,970		103,963	486,007
Sigma Nu Steam Meter Replacement	30,000			30,000
AFLS PRV Station Replacement	100,000			100,000
Autism Clinic	89,658		164	89,494
FNAR Roof Replacement	225,143			225,143
BELL Auditorium Renovation	50,000		13,856	36,144
ARKU Various Renovations	50,000			50,000
SCEN 622 Split Room	19,920			19,920
ARKU Elevator Upgrades	215,000			215,000
ADMN Freight Elevator Repairs	49,259			49,259
KIMP 204 AND 204B RRENOVATION	226,654			226,654
MEEG 217 CLASSROOM RENOVATION	27,027			27,027
	<u>\$ 4,472,813</u>	<u>\$ 59,132</u>	<u>\$ 9,692,813</u>	<u>\$ 4,807,731</u>

From Auxiliary Services

Temporary Grandstands Installation			220,005	81	220,086	
Athletics Master Plant	47,231		(49,083)		(1,852)	
BWAR Museum/Concourse Updates	33,705		4,035		37,739	1
Hog Heaven Store Upgrades	(369)				(369)	
FBAC Museum/Graphic Updates	210,606		(177,760)		32,846	

University of Arkansas
 Schedule of Changes in Renewals and Replacements
 For the Year Ended June 30, 2014

	Balance	<u>Additions</u>	<u>Net Transfers</u>	<u>Deductions</u>	Balance
Warehouse Generator Relocation	12,227		(12,228)		(1)
Walton - Greek Affairs Office				(124,695)	
ARKU Plaza Remodel	291,165		43,949	335,114	
Stadium Drive Deck Stair Repair/Replace	121,521			91,912	29,609
Lot 56 Repair	15,327		(14,946)	381	
Reynolds Razorback Stadium Upgrades	169,518		202,221	371,554	185
Pomfret Fibe Optic Upgrade	83,325			21,197	62,128
Harmon Garage Dirt Removal	5,596		(400)	5,195	1
Pomfret Residents Kitchen Remodel	1,670		(1,670)		
ARKU Papa John Pizza	10,672		(10,672)		
Asset Warehouse Renovation	295,081			252,495	42,586
Women's Basketball Locker Room Remode	2,370		(1,070)	1,300	
Lot 56 Lighting Improvements	2,372		(2,201)	170	1
Golf Locker Room Expansion	6,133				6,133
Swim Locker Room Expansion	26,963			20,508	6,455
Track NW Corner Entry Expansion	16,480			60,000	44,419
Track Resurfacing Project	600,000			(60,000)	20,778
Reid Exterior Upgrades	67,016		(23,669)		(1)
Pomfret B Fan Coils and Exterior	1,120,132			837,970	282,162
Humphreys Light Fixtures	1,275		(1,275)		
YOCM Chase Rooms Conversion	44,880		(25,380)	19,500	
NWQ Water Softener Installation	148		(149)		(1)
Walton North Sounder Bases	268		(270)		(2)
Maple Hill South Interior Paint	81,282			74,400	
Quad Interior Paint	30,104		(2,549)	27,555	
Buncan Bldg A Interior Paint	39,118		(3,312)	35,806	
SAE Soffits and Gutters Paint	18,935		(1,603)	17,332	
Replace BAUM Field Pads	75,000		6,750	(67)	81,683
Soccer Field Upgrades	40,000		44,565	(14)	3,777
Barnhill Lobby Upgrades	25,000			8,673	16,327
Gibson Suonder Bases	13,291		(253)	13,037	1
Demo/Parking Infant Development Cente	2		(2)		
Pomfret Wireless Project	10,706			5,617	5,089
Maple Hill Wireless Project	3,338			3,090	248
OSSC Pomfret Project	47,890			124,695	98,324
Holcombe Common Area Flooring	65,177		(1,941)	63,236	
Gregson Common Area Flooring	22,840		(54)	(1,373)	21,413
ARKU Dishwasher Replacement	132,939		(11,190)	121,749	
Fulbright Dining Kitchen Sewer Line Repair				31,526	31,526
BWAR Media Seating				95,393	95,393
Warehouse Sewer Line Repair - HOUS				17,956	17,956
Summer 2013 Parking Projects				124,996	104,317
HAPF Retaining Wall Evaluation				20,000	15,187
Gibson Focused Upgrade				60,000	53,020
Gregson Focused Upgrade				31,309	31,309
Humphreys Focused Upgrade				272,000	249,679
NW Quad Focused Upgrade				41,446	41,446
Yocum Focused Upgrade				261,000	184,425

Cleveland Bus Stop			242,000		12,008	229,992
QUAD C ERU and Fan Coils			52,000		46,904	5,096
Pomfret Entry Way Furniture			15,000		12,729	2,271
Holcombe Paint and Carpet			40,000		34,134	5,866
Futtrall Focused Upgrade			54,302			54,302
Reid Focused Upgrade			77,000		69,772	7,228
615 Oakland & 725 Hall Parking Lots			153,000		96,800	56,200
HAPF Pedestrian Bridges			35,000		27,472	7,528
Gregson West Side Re-roof			43,051		456	42,595
Parking Garages Condition Assessment			61,940		41,754	20,186
Humphrey's Wireless			119,970		15	119,955
Northwest Quad A Wireless			37,096		14	37,082
Northwest Quad B Wireless			42,870		3,161	39,709
Yocum Wireless			116,721		4,515	112,206
FSBC - Renovate NW Stairwell			22,032		16,185	5,847
ARKU Replace Reznor Unit			21,823		17,433	4,390
Parking Lot 612 Reagan/465 Gregg			85,020		59,538	25,482
PWHC Room 271 Convert Office Space			14,671		12,542	2,129
ARKU 1st Floor Renovations			198,500		48,576	149,924
ARKU 2nd Floor Renovation/CEA			45,000		7,190	37,810
Soccer Stadium Video Board Replacement			10,000			10,000
Yocum N Hallways Asbestos			136,897		35,722	101,175
NWQ D Painting			48,116			48,116
Holcombe Hall Painting			110,500			110,500
Maple Hill West Locksets Change			49,400		48,008	1,392
GIBS Hallways Upgrades			313,788			313,788
NWQ Digital Recirculating Valves			34,300			34,300
Yocum Hall Carpet			40,950			40,950
Lot 71 Concrete Retaining Wall Replacem			242,163		13,236	228,927
Brough Common Dishwasher Replacement			160,000			160,000
Summer 2014 Parking Repairs			200,630			200,630
Brough Starbucks Addition			750,000		29,053	720,947
Garland Garage Clearance Bar			12,000			12,000
Holcombe Common Area Furniture	25,940		(2,931)		23,009	
Gregson Common Area Furniture	36,920			1,373	38,293	
Pomfret B CRE Apt Renovation			33,725		33,725	
	<u>\$ 3,853,794</u>	<u>\$</u>	<u>\$ 4,745,126</u>	<u>\$</u>	<u>\$ 4,900,810</u>	<u>\$ 3,698,110</u>
Total Unrestricted	<u>\$ 8,326,607</u>	<u>\$ 59,132</u>	<u>\$ 14,437,939</u>	<u>\$</u>	<u>\$ 14,317,837</u>	<u>\$ 8,505,841</u>
Total University of Arkansas - Fayetteville	<u><u>\$ 9,697,085</u></u>	<u><u>\$ 117,004</u></u>	<u><u>\$ 15,972,713</u></u>	<u><u>\$</u></u>	<u><u>\$ 16,692,691</u></u>	<u><u>\$ 9,094,111</u></u>

University of Arkansas
 Schedule of Changes in Renewals and Replacements
 For the Year Ended June 30, 2014

	Balance	<u>Additions</u>	<u>Net Transfers</u>		<u>Deductions</u>	Balance
UNIVERSITY OF ARKANSAS - AGRI EXPERIMENT STATION						
Unrestricted						
From Agriculture Experiment Station						
CTST Improvements	6,075					6,075
ANSC Swine Barn Repairs			5,743		5,743	
SEST Repair Chemical Storage Facility	20,000					20,000
RIRE Seed Plant Safety Improvements	82,667		(71,128)		11,539	
NERE Roof Repairs			2,962		2,962	
ACVIP Window Replacement	860				860	
FDSC Second Floor Remodel	1,426		(1,409)		16	1
Rosen Center Greenhouse	6,796		(6,796)			
DREX Whitaker Arena Repairs			801,738		450,808	350,930
SWRE Livestock Facility Upgrades			50,000		50,000	
RIRE Robertson House Roof Replacement			76,987			76,987
LFST Fire Bldg Insurance Proceeds			35,000			35,000
Total Unrestricted	<u>\$ 117,824</u>	<u>\$</u>	<u>\$ 893,097</u>	<u>\$</u>	<u>\$ 521,928</u>	<u>\$ 488,993</u>
Total Agriculture Experiment Station	<u>\$ 117,824</u>	<u>\$</u>	<u>\$ 893,097</u>	<u>\$</u>	<u>\$ 521,928</u>	<u>\$ 488,993</u>
Totals (to Exhibit B)	<u>\$ 9,814,909</u>	<u>\$ 117,004</u>	<u>\$ 16,865,810</u>	<u>\$</u>	<u>\$ 17,214,619</u>	<u>\$ 9,583,104</u>
(a) Investment Income		28,932				
(b) Inn at Carnall Hall		35,000				
(c) Facilities Usage		30,247				
(d) Gifts		22,825				
Total		<u>117,004</u>				

University of Arkansas
Schedule of Changes in Debt Retirement Funds
For the Year Ended June 30, 2014

Schedule 10

	Balance July 1, 2013	Additions		Deductions			Balance June 30, 2014
		Interest Income and Other Additions	Transfers to/from Other Funds	Principal Retired	Interest Expense	Paying Agents' Fees and Other Deductions	
58. 3.95-5.0-4.65-5.05 Various Facility Revenue Bonds, Series 1997	\$ 1	\$	\$ 195,231	\$ 130,000	\$ 64,097	\$ 1,135	\$
60. 2.9-5.5 Various Facility Revenue Bonds, Series 2001A & 2001B	(4,642,993)		1,224,339				(3,418,654)
62. 1.8-5.5 University of Arkansas, Various Facility Revenue Bonds Series 2002	11		(11)				
63. 2.00-4.75 University of Arkansas, Various Facility Revenue and Refund. Bonds Series 2004A & B		2	978,170	820,000	155,768	2,404	
64. 3.00-4.50 University of Arkansas, Various Facility Revenue and Refund. Bonds Series 2005A & B	3,164,274	28	9,197,195	6,510,000	3,037,554	5,658	2,808,285
66. 4.00-5.00 University of Arkansas, Various Facility Revenue Bonds, Series 2006	6	11	4,091,377	1,070,000	3,016,585	4,805	4
67. 4.00-4.375 Athletic Facilities Revenue Bonds, Series 2006		1	707,391	475,000	230,691	1,700	1
68. 4.00-5.00 University of Arkansas, Various Facility Revenue Bonds, Series 2007	3	5	2,853,937	920,000	1,930,763	3,181	1
69. 4.00-5.35 University of Arkansas, Various Facility Revenue Bonds, Series 2008	3	6	3,182,961	560,000	2,618,948	4,020	2
70. 3.00-5.00 University of Arkansas, Various Facility Revenue Bonds, Series 2009A	3	6	3,240,357	1,060,000	2,176,483	3,881	2
71. 1.00-4.82 Athletic Facilities Revenue Refunding Bonds, Series 2010 (taxable)		4	2,742,890	2,030,000	708,891	4,000	3
72. 2.00-5.00% University of Arkansas, Various Facility Revenue and Refund. Bonds (Series 2011A&B)	616,805	13	6,885,337	1,965,000	4,699,081	8,598	829,476
73. 2.00-5.00% University of Arkansas Athletic Facilities Revenue Bonds (Fayetteville Campus), Series 2011	1	5	3,375,200	2,590,000	780,700	4,500	6
74. 1.00-5.00% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus) Refunding Series 2012A	3	7	3,402,985	985,000	2,410,100	7,893	2
75. 2.00-5.00% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus), Series 2012B	13	9	3,145,773	325,000	2,816,150	4,642	3
76. 1.00-5.00% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus), Series 2013A		10	3,427,722	1,180,000	2,245,525	2,205	2
77. 1.00-5.00% University of Arkansas Athletic Facilities Revenue Bonds (Fayetteville Campus) Series 2013 Athletic		3	2,001,376	945,000	1,051,576	4,800	3
77 .85-5% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus) Series 2014A&B			124,769				124,769
	<u>\$ (861,870)</u>	<u>\$ 110</u>	<u>\$ 50,776,999</u>	<u>\$ 21,565,000</u>	<u>\$ 27,942,912</u>	<u>\$ 63,422</u>	<u>\$ 343,905</u>
Notes Payable/Other Long Term Debt	205,400	3,165,167	4,875,795	6,225,431	1,705,203		315,728
Capital Leases Payable	9,751		3,266	7,513	339	290	4,875
Accrued Interest	(5,337,076)				142,295		(5,479,371)
	<u>\$ (5,983,795)</u>	<u>\$ 3,165,277</u>	<u>\$ 55,656,060</u>	<u>\$ 27,797,944</u>	<u>\$ 29,790,749</u>	<u>\$ 63,712</u>	<u>\$ (4,814,863)</u>

University of Arkansas
Schedule of Bonds Outstanding
June 30, 2014

Description of Bonds	Purpose for Which Issued	Amount of Original Issue	Principal Amount Retired to June 30, 2014	Principal Amount Outstanding June 30, 2014
58. 3.95-5.05 Various Facility Revenue Bonds Series 1997	(a) Ark. Union Ren, Alumni Center, Intermodal, Reynolds, Housing	21,445,000	20,260,000	1,185,000
63. 2.00-4.75 University of Arkansas Refunding Bonds (Series 2004B)	Refund \$6,550,000 of Series 1997 Bonds (Bond 58)	7,050,000	3,455,000	3,595,000
64. 3.00-4.50 University of Arkansas Various Facility Revenue Bonds (Series 2005A)	Chr Acad Exc., Walker Grad. School of Business, Law Addition	21,020,000	6,560,000	14,460,000
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	8,185,000	51,815,000
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	5,750,000	61,670,000
67. 4.00-4.375 University of Arkansas Athletic Facilities Revenue Bonds, Series 2006	John McDonnell Outdoor Track	8,205,000	2,945,000	5,260,000
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	4,855,000	40,155,000
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	650,000	36,100,000
4.10-6.375% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus) Series 2008B (Taxable)	Bookstore, Other Retail Space Construction, and Land Acquisitions	15,210,000	945,000	14,265,000
70. 3.00-5.00 University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus), Series 2009A	Nano Scale Building, Classroom Improvements, Lab Improvements, Davis Hall, Darby Hall, Wilson Sharp, Old Health Center, Peabody, Utility Renewal, Housing, Phi Delta Theta	52,430,000	3,080,000	49,350,000
Unamortized Bond Premium		521,936	80,577	441,359
71. 1.00-4.82 University of Arkansas Athletic Facilities Revenue Refunding Bonds (Fayetteville Campus), Series 2010 (Taxable)	Refund \$19,145,000 of Series 1999 Bonds (Bond 59) for Donald W. Reynolds Razorback Stadiums and \$4,000,000 of Series 2001 Subordinate Series (Bond 61) for Donald W. Reynolds Razorback Stadium	23,965,000	7,520,000	16,445,000
72. 2.00-5.00% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus), Series 2011A	Vol Walker Hall, Ozark Hall, Hillside Auditorium, Classroom Improvements, Lab Improvements, Science Building, Child Develop. Center, Arkansas Union, ARTP Hazardous Waste Fac., Utility Infrastructure, Housing and Dining Imp.	101,225,000	4,550,000	96,675,000
3.00-5.00% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus) Refunding Series 2011B	Refund \$3,580,000 of Series 1997 Bonds (Bond 58) and \$6,270,000 of Series 2001A Bonds (Bond 60)	8,895,000	1,105,000	7,790,000
Unamortized Bond Premium		5,061,908	707,682	4,354,226
73. 2.00-5.00% University of Arkansas Athletic Facilities Revenue Bonds (Fayetteville Campus), Series 2011	Football Center	23,575,000	4,955,000	18,620,000
Unamortized Bond Premium		1,652,111	485,517	1,166,594
74. 1.00-5.00% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus) Refunding Series 2012A	Refund \$44,555,000 of Series 2002 Bonds (Bond 62) and \$17,080,000 of Series 2004A Bonds (Bond 63A)	56,965,000	5,510,000	51,455,000
Unamortized Bond Premium		9,247,517	994,154	8,253,363
75. 2.00-5.00% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus), Series 2012B	Hotz Hall, Uptown Campus, Housing Office, Founders Hall/Brough Commons, Utility Infrastructure, John A. White Engineering Hall, Science Building, Various Roofs, MEEG HVAC, Senior Walk, Signage, ADA Compliance, Upper/Lower Service Drive, Property Purchases, Jean Tyson Child Development Center, Vol Walker	60,540,000	325,000	60,215,000
Unamortized Bond Premium		8,080,621	480,590	7,600,031
76. 1.00-5.00% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus), Series 2013A	Classroom & Laboratory Building, Leroy Pond Utility Plant, Jim & Joyce Faulkner Performing Arts Center, Combined Heat & Power	54,450,000	1,180,000	53,270,000
Unamortized Bond Premium		6,451,658	246,386	6,205,272
77. 1.00-5.00% University of Arkansas Athletic Facilities Revenue Bonds (Fayetteville Campus) Series 2013 Athletic	Athletic Academic and Dining Facility, Baseball and Track Indoor Training Facility, Basketball Practice Facility	30,355,000	945,000	29,410,000
Unamortized Bond Premium		5,294,718	415,574	4,879,144
78. 2.00-5.00% University of Arkansas Various Facility Revenue Bonds (Fayetteville Campus), Series 2014A	Cato Springs Research Center, Central Heating Plant, Jim & Joyce Faulkner Performing Arts Center, Agricultural Food and Life Science Building, Art and Design District	24,730,000		24,730,000
Unamortized Bond Premium		2,345,740		2,345,740
.85-4.5% University of Arkansas Various Facility Revenue Bonds (Fayetteville Camus) Series 2014B (Taxable)	Pi Kappa Alpha Fraternity Residence	5,020,000		5,020,000
		<u>\$ 762,916,209</u>	<u>\$ 86,185,480</u>	<u>\$ 676,730,729</u>

Footnotes:

- (a) Bond number 58 was partially defeased in fiscal year 2005 with the issuance of Bond 63 resulting in a deferred loss of \$500,000.
(b) Bond numbers 58 and 60 were partially refunded in fiscal year 2011 with the issuance of Bond 72B resulting in a deferred loss of \$158,610

University of Arkansas
 Schedule of Capital Leases Outstanding and Notes Payable
 June 30, 2014

Description of Liability	Purpose for Which Issued	Amount of Original Issue	Principal Amount Retired to June 30, 2014	Principal Amount Outstanding June 30, 2014
Capital Lease	Garvan Woodland Gardens Color Copier	13,043	8,315	4,728
Capital Lease	CSES Tractor Lease	14,627	9,752	4,875
Installment Contract	ESPC Capital	6,950,000	1,461,503	5,488,497
Installment Contract	Campus-wide ESPC	23,842,000	5,568,942	18,273,058
Installment Contract	Campus-wide ESPC Phase III	9,694,713	2,104,897	7,589,816
Note Payable	\$3M Housing Loan	3,000,000	1,685,481	1,314,519
Note Payable	(a) Sigma Chi Loan	2,071,140	1,313,975	757,165
Note Payable	University House Loan	1,161,952	736,545	425,407
Note Payable	Bogle Park - Softball	6,000,000	6,000,000	
Note Payable	Athletic Facilities Loan	5,000,000	5,000,000	
		<u>\$ 57,747,475</u>	<u>\$ 23,889,410</u>	<u>\$ 33,858,065</u>

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

University of Arkansas
Schedule of Net Investment in Plant
For the Year Ended June 30, 2014

	<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, 2013	\$ 43,087,135.00	\$ 1,209,216,835.00	\$ 220,617,733.00	\$ 121,854,416.00	\$ 167,332,469.00
Add or (Deduct):					
Gifts/Grants			125,050.00		350,367.00
Additions from					
Plant Funds	7,536,414.00	9,180,975.00	2,005,553.00	615,164.00	91,735,456.00
Current Funds			7,602,088.00		342,093.00
Net Capitalized Interest Exp					4,663,932.00
Reclassified from Other Assets		582,215.00	(293,969.00)	(746,052.00)	457,806.00
Net Increase/(Decrease) in Livestock					
Lease Purchases					
Construction in Progress Completed/Reclassify Intangible Assets	8,500.00	166,792,700.00		7,792,470.00	(174,593,670.00)
Interunit Transfers			1.00		
Transfer/Disposal of Property	(417,458.00)	(687,560.00)	(10,045,999.00)		
Bonds Payable Transferred to Net Investment in Plant					
Deferred Loss on Refinanced Bonds					
Bond Issuance Costs					
Bond Premium/Discount					
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 FY2014					
C.I.P. Expenditures Expensed in FY2014					(555,389.00)
Adjustments		121,971.00	172,504.00	(79,736.00)	
Balance June 30, 2014	<u>\$ 50,214,591.00</u>	<u>\$ 1,385,207,136.00</u>	<u>\$ 220,182,961.00</u>	<u>\$ 129,436,262.00</u>	<u>\$ 89,733,064.00</u>

<u>Library Holdings</u>	<u>Intangible Assets</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>
\$ 75,279,844.00	\$ 79,476,189.00	\$ 1,675,650.00	\$ 1,918,540,271.00	\$ 538,252,733.00	\$ 40,091,011.00	1,340,196,527.00
5,580,844.00			6,056,261.00			6,056,261.00
947,444.00			111,073,562.00 8,891,625.00			111,073,562.00 8,891,625.00
			4,663,932.00			4,663,932.00
		540,251.00	540,251.00			540,251.00
			1.00			1.00
(39,307.00)			(11,190,324.00)			(11,190,324.00)
				79,554,966.00		(79,554,966.00)
				595,131.00		(595,131.00)
				(1,721,984.00)		1,721,984.00
				(21,565,000.00)		21,565,000.00
					(6,232,944.00)	6,232,944.00
			(555,389.00)			(555,389.00)
			214,739.00			214,739.00
<u>\$ 81,768,825.00</u>	<u>\$ 79,476,189.00</u>	<u>\$ 2,215,901.00</u>	<u>\$ 2,038,234,929.00</u>	<u>595,115,846.00</u>	<u>33,858,067.00</u>	<u>1,409,261,016.00</u>