

Note: Revisions made through the Prior Year Data Revision System are not available for the selected collection year.

Finance 2021-22

Institution: University of Arkansas at Little Rock (106245)

Finance - Public Institutions' Reporting Standard

**Reporting Standard**

**Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

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Institution: University of Arkansas at Little Rock (106245)

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
- i** Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises
- Student services
- Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No
- Yes - select category(s) where these revenues are included [check all that apply]

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets?

- No
- Yes - (report endowment assets)

6. Pension

Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?


- No
- i** Yes

7. Postemployment Benefits Other than Pension (OPEB)

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Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?


- No  
 Yes

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Institution: University of Arkansas at Little Rock (106245)

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
<b>Assets</b>			
01	Total <u>current assets</u>	88,279,493	106,118,355
31	Depreciable <u>capital assets</u> , net of depreciation	196,463,155	205,454,799
04	Other noncurrent assets CV=[A05-A31]	53,312,395	32,352,944
05	Total <u>noncurrent assets</u>	249,775,550	237,807,743
06	<b>Total assets</b> CV=(A01+A05)	<b>338,055,043</b>	<b>343,926,098</b>
19	<b>Deferred outflows of resources</b>	4,106,543	5,477,838
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	9,181,166	8,542,732
08	Other current liabilities CV=(A09-A07)	14,855,755	13,055,677
09	Total <u>current liabilities</u>	24,036,921	21,598,409
10	<u>Long-term debt</u>	83,319,734	92,354,442
11	Other noncurrent liabilities CV=(A12-A10)	11,782,784	17,186,446
12	Total <u>noncurrent liabilities</u>	95,102,518	109,540,888
13	<b>Total liabilities</b> CV=(A09+A12)	<b>119,139,439</b>	<b>131,139,297</b>
20	<b>Deferred inflows of resources</b>	5,383,869	3,104,556
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	109,535,730	103,250,743
15	<u>Restricted-expendable</u>	15,406,577	14,521,742
16	<u>Restricted-nonexpendable</u>	11,048,864	12,974,965
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	81,647,107	84,412,633
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>217,638,278</b>	<b>215,160,083</b>


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Institution: University of Arkansas at Little Rock (106245)

Part A - Statement of Net Position Page 2


Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	68,751,892	70,636,498
22	<u>Infrastructure</u>		0
23	<u>Buildings</u>	351,642,037	351,796,520
32	Equipment, including art and <u>library collections</u>	68,696,002	68,064,708
27	<u>Construction in progress</u>	3,939,069	1,733,983
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>493,029,000</b>	<b>492,231,709</b>
28	<u>Accumulated depreciation</u>	303,940,692	290,817,025
33	Intangible assets, net of accumulated amortization	7,374,847	4,040,115
34	Other capital assets		0

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Institution: University of Arkansas at Little Rock (106245)

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	182,690,547	199,938,690
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	180,044,049	177,887,893
03	Change in net position during year CV=(D01-D02)	2,646,498	22,050,797
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	215,160,083	193,109,286
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-168,303	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	217,638,278	215,160,083


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Institution: University of Arkansas at Little Rock (106245)

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	11,624,171	13,441,601
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 8,763,150	17,660,577
03	Grants by state government	4,146,028	5,014,714
04	Grants by local government	0	0
05	Institutional grants from restricted resources	4,184,899	4,991,224
06	Institutional grants from unrestricted resources CV=(E07-(E01+...+E05))	18,007,567	2,679,728
07	Total revenue that funds scholarships and fellowships	46,725,815	43,787,844
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	30,023,690	32,668,170
09	Discounts and allowances applied to sales and services of auxiliary enterprises	5,778,597	1,832,631
10	Total discounts and allowances CV=(E08+E09)	35,802,287	34,500,801
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	10,923,528	9,287,043

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Institution: University of Arkansas at Little Rock (106245)

## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	11,624,171	13,441,601	0	0	11,624,171	13,441,601
13	Other federal grants (Do NOT include FDSL amounts)	413,942	496,868		0	413,942	496,868
14	Grants by state government	3,048,160	4,931,425		0	3,048,160	4,931,425
15	Grants by local government		0		0	0	0
16	Endowments and gifts		0		0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	14,937,417	13,798,276	5,778,597	1,832,631	20,716,014	15,630,907
18	Total (from Part E1 line 8, 9 and 10)	30,023,690	32,668,170	5,778,597	1,832,631	35,802,287	34,500,801

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Institution: University of Arkansas at Little Rock (106245)

## Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	34,991,481	36,531,851
Grants and contracts - operating			
02	Federal operating grants and contracts	21,870,541	22,735,206
03	State operating grants and contracts	7,660,894	8,381,687
04	Local government/private operating grants and contracts	<b>1,891,785</b>	2,623,711
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,891,785	2,623,711
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	7,145,559	10,063,234
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	966,040	565,498
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	<b>1,189,903</b>	1,044,861
09	Total operating revenues	75,716,203	81,946,048

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Institution: University of Arkansas at Little Rock (106245)

## Part B - Revenues and Other Additions, Page 2


Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	69,601,187	67,556,807
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	25,263,049	31,102,178
14	State nonoperating grants	4,146,028	5,014,714
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	9,470,279	8,786,703
17	<u>Investment income</u>	-2,221,648	4,634,461
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	715,449	884,179
19	Total nonoperating revenues	106,974,344	117,979,042
27	Total operating and nonoperating revenues CV=[B19+B09]	182,690,547	199,925,090
28	<u>12-month Student FTE from E12</u>	6,124	6,655
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	29,832	30,041

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Institution: University of Arkansas at Little Rock (106245)

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="0"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="0"/>	13,600
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input checked="" type="checkbox"/> <input type="text" value="0"/>	13,600
25	Total all revenues and other additions	<input type="text" value="182,690,547"/>	199,938,690

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Institution: University of Arkansas at Little Rock (106245)

Part C-1 - Expenses and Other Deductions by Functional Classification


Fiscal Year: July 1, 2021 - June 30, 2022					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year	Salaries and wages	Prior Year
		(1)	Total Amount	(2)	Salaries and wages
01	<u>Instruction</u>	57,354,177	56,325,964	33,776,267	33,302,828
02	<u>Research</u>	13,883,282	12,415,894	6,250,258	6,168,191
03	<u>Public service</u>	30,253,109	27,368,675	10,580,037	10,897,842
05	<u>Academic support</u>	24,092,925	19,064,486	9,888,390	10,705,004
06	<u>Student services</u>	11,078,967	9,580,395	5,722,076	5,876,181
07	<u>Institutional support</u>	15,735,858	25,271,956	12,671,819	12,662,182
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	10,923,528	9,287,043		
11	<u>Auxiliary enterprises</u>	16,722,203	18,071,802	5,103,473	4,470,306
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	0	501,678	0	0
19	<b>Total expenses and deductions</b>	180,044,049	177,887,893	83,992,320	84,082,534

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Institution: University of Arkansas at Little Rock (106245)

Part C-2 - Expenses and Other Deductions by Natural Classification


Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1, Column 2 line 19)	83,992,320	84,082,534
19-3	<u>Benefits</u>	18,353,115	20,350,557
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	17,336,867	7,289,277
19-5	<u>Depreciation</u>	15,379,704	16,129,721
19-6	<u>Interest</u>	2,830,257	3,707,052
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	42,151,786	46,328,752
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	180,044,049	177,887,893
20-1	<u>12-month Student FTE (from E12 survey)</u>	6,124	6,655
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>29,400</b>	26,730

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Institution: University of Arkansas at Little Rock (106245)

Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description		Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="-1,757,035"/>	-259,892
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="1,771,682"/>	7,026,369
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="4,473,869"/>	1,913,556
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="689,744"/>	1,627,353


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Institution: University of Arkansas at Little Rock (106245)

Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input type="text" value="217,000"/>	275,000
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="6,186,000"/>	6,015,000
07	Deferred inflows related to OPEB	<input type="text" value="910,000"/>	1,191,000
08	Deferred outflows related to OPEB	<input type="text" value="810,000"/>	955,000


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Institution: University of Arkansas at Little Rock (106245)

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	173,419,237	137,934,462
02	Value of endowment net assets at the end of the fiscal year	159,965,311	173,419,237
03	Change in value of endowment net assets CV=[H02-H01]	-13,453,926	35,484,775
03a	New gifts and additions	10,369,862	4,952,096
03b	Endowment net investment return	-14,809,065	38,963,538
03c	Spending distribution for current use	-9,014,723	-8,430,859
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0


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Institution: University of Arkansas at Little Rock (106245)

Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	2,488,884	22,538,874
02	Operating revenues + nonoperating revenues		182,532,933	199,938,690
03	Change in net position	<input checked="" type="checkbox"/>	2,478,195	22,050,797
04	Net position		217,368,278	193,109,286
05	Expendable net assets		97,053,684	98,934,375
06	Plant-related debt		92,500,900	100,897,174
07	Total expenses		180,201,663	177,887,893

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Institution: University of Arkansas at Little Rock (106245)

## Summary

### Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2023.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

### Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$34,991,481	20%	\$5,714
State appropriations	\$69,601,187	40%	\$11,365
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$58,940,512	34%	\$9,625
Private gifts, grants, and contracts	\$11,362,064	6%	\$1,855
Investment income	-\$2,221,648	-1%	-\$363
Other core revenues	\$2,871,392	2%	\$469
<b>Total core revenues</b>	<b>\$175,544,988</b>	<b>100%</b>	<b>\$28,665</b>
<b>Total revenues</b>	<b>\$182,690,547</b>	<b>N/A</b>	<b>\$29,832</b>

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

### Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$57,354,177	35%	\$9,365
Research	\$13,883,282	9%	\$2,267
Public service	\$30,253,109	19%	\$4,940
Academic support	\$24,092,925	15%	\$3,934
Institutional support	\$15,735,858	10%	\$2,570
Student services	\$11,078,967	7%	\$1,809
Other core expenses	\$10,923,528	7%	\$1,784
<b>Total core expenses</b>	<b>\$163,321,846</b>	<b>100%</b>	<b>\$26,669</b>
<b>Total expenses</b>	<b>\$180,044,049</b>	<b>N/A</b>	<b>\$29,400</b>

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

### Calculated value

	Calculated value
FTE enrollment	6,124

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

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