

# **Arkansas Public Higher Education Operating & Capital Recommendations**

**2025-2027 Biennium**



**7-A**

**Volume 2  
Colleges**

**Arkansas Division of Higher Education**

101 East Capitol Avenue, Suite 300, Little Rock, Arkansas 72201

October 2024



**ARKANSAS PUBLIC HIGHER EDUCATION  
OPERATING AND CAPITAL RECOMMENDATIONS  
2025-2027 BIENNIUM**

**VOLUME 2**

**TWO-YEAR COLLEGES**

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# ARKANSAS NORTHEASTERN COLLEGE

## Dr. Chris Heigle, President

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### INSTITUTION HISTORY AND ORGANIZATION

The Role and Scope of the Arkansas Northeastern College broadly establishes the College's higher education responsibility for lifelong learning opportunities delivered to its district citizens for whom, and by whom, the College was established. On December 17, 1974, the voters of Mississippi County approved establishment of a community college district and the levying of a three mill property tax to finance construction of the new campus. The College is governed by nine representatives of its enacting district and is authorized to grant the Associate in Arts, Associate in Applied Science, and Associate in Science degrees, as well as certificates, diplomas, and awards. Programs of study, courses, and components of the above degrees, certificates, diplomas, and awards include a general education core and university-parallel education for completion of the first two (2) years of a baccalaureate program or for personal objectives; technical programs or training intended for direct employment preparation or advancement; and adult education and compensatory education for the development or enhancement of basic and advanced learning skills. Also included are avocational courses and programs in sponsorship of continuing education and a diversity of community/public services requested of the College by its district. ANC currently operates under Act 116 of the 93<sup>rd</sup> General Assembly for the personal services and operating expenses for the Arkansas Northeastern College, as well as Act 223 for the re-appropriation of the balances of the capital improvement appropriations for institutions of higher education.

### THE MISSION

ANC is committed to providing accessible, quality educational programs, services, and lifelong learning opportunities.

### INSTITUTION HIGHLIGHTS

**Workforce Development:** The Arkansas Northeastern College is the State's premier provider of customized workforce training. The Solutions Group, ANC's customized training division, advances local economic development by providing a wide variety of applied technical training to every major industrial employer in Mississippi County, as well as many clients throughout the region. The range, depth, and quality of training resources at ANC have been instrumental in recruiting

## ARKANSAS NORTHEASTERN COLLEGE

### Dr. Chris Heigle, President

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several new employers to Mississippi County, including Arkansas' first Amendment 82 super-project, Big River Steel. Subsequently, U. S. Steel has announced a \$3 billion expansion of its Big River Steel Works operation near Osceola. The Solutions Group was nationally recognized in 2005 by receiving the Bellwether Award for Innovation by the Community College Futures Assembly. In 2014, the American Association of Community Colleges and Wal-Mart Foundation named ANC as one of only four national mentors for workforce development as part of the Job Ready, Willing, and Able Initiative and, in 2015, sponsored 16 professionals from colleges coast to coast to travel to Blytheville to learn of ANC's innovative best practices in workforce development, particularly serving underserved communities such as those living in generational poverty. ANC was one of only 15 American community colleges highlighted in the recent book, *Community College Leaders on Workforce Development: Opinions, Observations, and Future Directions* (Rothwell, Gerity, & Carraway, 2017). Based on applications approved by the Arkansas Economic Development Commission through its former Existing Workforce Training program, as well as Office of Skills Development application approvals, ANC has been the largest provider of customized training to the manufacturing industry among all Arkansas colleges and universities over the past 20 years.

**High-Demand Allied Health:** The Arkansas Northeastern College also seeks to be a leader in the delivery of allied health education. Since the merger of Mississippi County Community College and Cotton Boll Technical Institute in 2003, ANC has provided comprehensive offerings in the high demand field of healthcare professionals. ANC's registered nursing program consistently produces among the highest licensure success and placement rates in Arkansas. Graduates of ANC's practical nursing program also are in high demand among area employers. Accordingly, both nursing programs have student waiting lists with students completing general education requirements while awaiting program openings.

**High School Partnerships:** Since the inception of ArWorks in 2010 by Arkansas Department of Career Education, Arkansas Northeastern College has operated the ANC Career Coach Program. The total number of students served each year has been approximately 3,000. A significant outcome of this program has been an increase in early college access and college-going rates for high school students in the Arkansas Delta. The ANC Early College Program for concurrent college credit allows students to enroll in general education courses via live instruction or online. To maintain quality and rigor, these courses are taught primarily by ANC faculty members or, in some cases, master degree public school teachers. The rate of successful completion (A, B, or C in the course) in these courses consistently exceeds 90%. ANC has also

## ARKANSAS NORTHEASTERN COLLEGE

### Dr. Chris Heigle, President

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provided early college access to students attending the ANC Technical Center allowing students to gain concurrent college and high school credit in the fields of welding, advanced manufacturing, general aviation, construction, criminal justice, and medical professions. The successful completion rate in these courses also consistently exceeds 90%. These high school partnerships are positioning students to enter the post-secondary arena and/or the workforce with skills and knowledge that will be critical to their future economic success.

**Career Pathways:** The Arkansas Career Pathways Initiative (CPI) program is a partnership between community colleges, workforce development agencies, employers and social service providers. The CPI program offers eligible ANC students free services which include paid tuition, books and fees, childcare assistance, transportation assistance, career counseling, resume assistance, and job placement. ANC's CPI program consistently delivers an employment placement rate for its clients of 90%. Over the 16 years of the Arkansas CPI program's existence, ANC has produced the highest outcomes (target clients served, completions, attainments, employment, etc.) among all colleges for 15 of the 16 years.

**Financial Stewardship & Return on Investment:** The outcomes-based, productivity funding formula for higher education in Arkansas includes two national measures of spending efficiency published by the National Center for Education Statistics: 1) the Core Expense Ratio, which measures student-related expenditures relative to administrative overhead and 2) the Faculty-to-Administration-Salaries Ratio, which directly compares payroll expenditures for teaching versus administration. ANC consistently leads all Arkansas community colleges in spending efficiency as measured by both national ratios. Act 852 of 2015 passed by the Arkansas General Assembly established the creation of the Economic Security Report, designed to provide prospective students, families, and the public at-large with vital statistics related to employment and earnings after college graduation. The Arkansas Department of Information Services publishes this report using actual Arkansas wage data of graduates of all Arkansas colleges and universities. ANC consistently leads all colleges and universities in Arkansas in terms of the average full-time wages for associate degree graduates with an average full-time wage of \$57,250 (2019 graduates) during students' first year of employment. This 2019 average full-time wage for ANC's associate degree graduates also exceeded the bachelor degree full-time wage averages of every Arkansas public university. Furthermore, the full-time wage average of ANC's collective Certificate of Proficiency (one semester) programs consistently rivals or exceeds the State's overall bachelor degree average. Most noteworthy in

**ARKANSAS NORTHEASTERN COLLEGE**  
**Dr. Chris Heigle, President**

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consideration of graduates' outstanding employment results is that ANC's tuition and mandatory fee rates continue to be the most affordable in Arkansas, providing an excellent rate of return for local residents and Arkansas taxpayers.

**APPROPRIATION REQUEST**

The College's Appropriation Request provides for general operations accommodative of a growth in students and district services, faculty/staff additions, campus improvements, and infrastructure additions. Combined with tuition revenue and support by private citizens, the appropriation requested will support Arkansas Northeastern College as one of Arkansas' premier two-year colleges and its delivery of efficient, accountable, higher education opportunities and services in alignment with its mission and the State goal of improving access to higher education opportunity.

The Arkansas Northeastern College requests no additional State funding appropriation beyond the existing funding apparatus by way of this request. Similarly, ANC is requesting no additional position totals beyond those already authorized. Any new position requests to better align appropriated positions with job functions are accompanied by position eliminations of greater line item maximum values.



**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	10,836,246		10,678,131		10,869,018		11,272,736		11,272,736		11,272,736		11,272,736	
2 CASH	6,825,183		26,428,000		26,428,000		26,428,000		26,428,000		26,428,000		26,428,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$17,661,429	131	\$37,106,131	145	\$37,297,018	299	\$37,700,736	255	\$37,700,736	255	\$37,700,736	255	\$37,700,736	255
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	8,944,734	51%	8,765,839	24%			8,845,878	24%	8,845,878	24%	8,845,878	24%	8,845,878	24%
14 EDUCATIONAL EXCELLENCE TRUST FUND	1,159,107	7%	1,181,338	3%			1,181,338	3%	1,181,338	3%	1,181,338	3%	1,181,338	3%
15 WORKFORCE 2000	730,954	4%	730,954	2%			730,954	2%	730,954	2%	730,954	2%	730,954	2%
16 CASH FUNDS	5,071,468	29%	7,125,000	19%			7,125,000	19%	7,125,000	19%	7,125,000	19%	7,125,000	19%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	1,753,715	10%	19,303,000	52%			19,303,000	52%	19,303,000	52%	19,303,000	52%	19,303,000	52%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	1,451	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$17,661,429	100%	\$37,106,131	100%			\$37,186,170	100%	\$37,186,170	100%	\$37,186,170	100%	\$37,186,170	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$514,566		\$514,566		\$514,566		\$514,566	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$10,667,279
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$285,458
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$36,500
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,300,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$9,045,321

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CWM0000

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

APPROPRIATION 537

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	7,730,117	7,722,231	7,800,000	7,700,000	7,700,000		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	2,051,859	1,886,882	2,000,000	2,000,000	2,000,000		
5 OPERATING EXPENSES	1,054,270	994,018	994,018	990,939	990,939		
6 CONFERENCE FEES & TRAVEL	0	25,000	25,000	15,000	15,000		
7 PROFESSIONAL FEES AND SERVICES	0	25,000	25,000	15,000	15,000		
8 CAPITAL OUTLAY	0	25,000	25,000	15,000	15,000		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				536,797	536,797		
11							
12							
13 TOTAL APPROPRIATION	\$10,836,246	\$10,678,131	\$10,869,018	\$11,272,736	\$11,272,736	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	8,944,734	8,765,839		8,845,878	8,845,878		
16 EDUCATIONAL EXCELLENCE TRUST FUND	1,159,107	1,181,338		1,181,338	1,181,338		
17 SPECIAL REVENUES * [WF2000]	730,954	730,954		730,954	730,954		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS	1,451						
21 TOTAL INCOME	\$10,836,246	\$10,678,131		\$10,758,170	\$10,758,170	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$514,566	\$514,566	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

FORM BR-3

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

NOTE: Line 20 - OTHER STATE TREASURY FUNDS: Tuition Adjustment Reimbursement

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2130000

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

APPROPRIATION B04

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	554,531	2,000,000	2,000,000	2,000,000	2,000,000		
2 EXTRA HELP WAGES	793,385	1,000,000	1,000,000	1,000,000	1,000,000		
3 OVERTIME	57	28,000	28,000	28,000	28,000		
4 PERSONAL SERVICES MATCHING	265,431	2,500,000	2,500,000	2,500,000	2,500,000		
5 OPERATING EXPENSES	4,644,871	8,000,000	8,000,000	8,000,000	8,000,000		
6 CONFERENCE FEES & TRAVEL	208,393	500,000	500,000	500,000	500,000		
7 PROFESSIONAL FEES AND SERVICES	252,845	800,000	800,000	800,000	800,000		
8 CAPITAL OUTLAY	5,741	6,000,000	6,000,000	6,000,000	6,000,000		
9 CAPITAL IMPROVEMENTS	0	4,000,000	4,000,000	4,000,000	4,000,000		
10 DEBT SERVICE	0	1,000,000	1,000,000	1,000,000	1,000,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	400,000	400,000	400,000	400,000		
12 PROMOTIONAL ITEMS	99,929	200,000	200,000	200,000	200,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$6,825,183	\$26,428,000	\$26,428,000	\$26,428,000	\$26,428,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	2,754,255	3,200,000		3,200,000	3,200,000		
19 ALL OTHER FEES	253,568	725,000		725,000	725,000		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	1,417,477	2,000,000		2,000,000	2,000,000		
21 INVESTMENT INCOME	148,445	200,000		200,000	200,000		
22 FEDERAL CASH FUNDS	1,753,715	19,303,000		19,303,000	19,303,000		
23 OTHER CASH FUNDS	497,723	1,000,000		1,000,000	1,000,000		
24 TOTAL INCOME	\$6,825,183	\$26,428,000		\$26,428,000	\$26,428,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	131	145	299	255	255	
TOBACCO POSITIONS						
EXTRA HELP **	44	100	521	521	521	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

ARKANSAS NORTHEASTERN COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING				0				0
3 FOOD SERVICES	48,227	85,015		(36,788)	63,000	91,268		(28,268)
4 STUDENT UNION				0				0
5 BOOKSTORE	8,806	0		8,806	30,000			30,000
6 STUDENT ORGANIZATIONS AND PUBLICATIONS	10,518	19,752		(9,234)	18,000	77,204		(59,204)
7 OTHER				0				0
8 SUBTOTAL	\$67,551	\$104,767	\$0	(\$37,216)	\$111,000	\$168,472	\$0	(\$57,472)
9 ATHLETIC TRANSFER **	125,000			125,000				0
10 OTHER TRANSFERS ***				0	125,000			125,000
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$192,551	\$104,767	\$0	\$87,784	\$236,000	\$168,472	\$0	\$67,528

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

FORM BR-5

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS NORTHEASTERN COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					120
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	26	Black Male:	11	Other Male:	0
White Female:	34	Black Female:	9	Other Female:	5
				Total Male:	37
				Total Female:	48
Nonclassified Health Care Employees:					
White Male:	0	Black Male:	0	Other Male:	0
White Female:	0	Black Female:	0	Other Female:	0
				Total Male:	0
				Total Female:	0
Faculty:					
White Male:	14	Black Male:	1	Other Male:	1
White Female:	17	Black Female:	2	Other Female:	0
				Total Male:	16
				Total Female:	19
Total White Male:	40	Total Black Male:	12	Total Other Male:	1
Total White Female:	51	Total Black Female:	11	Total Other Female:	5
Total White:	91	Total Black:	23	Total Other:	6
				<b>Total Minority:</b>	29
				Total Employees:	120

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
AUDIT OF ARKANSAS NORTHEASTERN COLLEGE  
June 30, 2023**

<i>Finding:</i>	No Findings noted
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## **ARKANSAS STATE UNIVERSITY - BEEBE**

### **Dr. Jennifer Methvin**

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#### **Enabling Laws**

A.C.A. §6-65-209; A.C.A. §6-53-401 & 405; §6-56-102; Act 60 of 2014.

#### **Mission**

ASU-Beebe's mission is "transforming lives through quality learning experiences." To achieve this mission, the College has developed the following strategic goals:

1. Strong from the Start
2. P32B1 (Policies, Practices & Procedures to be One College)
3. ASUBe Connected (Commitment to having a positive impact outside the classroom).

ASU-Beebe is part of the Arkansas State University System. As such, the College reports to the ASU System President and is governed by the Board of Trustees, which consists of seven persons appointed by the Governor.

#### **Introduction**

Arkansas State University-Beebe began in 1927 as Junior Agricultural School of Central Arkansas, enacted by A.C.A. § 6-65-209. In 1955, the Arkansas General Assembly designated the school a campus of Arkansas State College; and, in 1967, it became Arkansas State University-Beebe. In addition to the original campus in Beebe, the institution has established campuses at the Little Rock Air Force Base in 1965, Heber Springs in 1999, and, through a merger with Foothills Technical Institute, at Searcy in 2003.

During FY 2023-24, ASU-Beebe served 4,027 credit students from 53 Arkansas counties, and 23 states. This student population also includes approximately 210 students living on-campus in two residence halls. During the 2023-2024 academic year, ASU-Beebe awarded 1,361 credentials.

ASU-Beebe has a large annual economic impact on its service area and is one of the largest employers in the area. ASU-Beebe also has several grants and initiatives serving the community including, but are not limited to: Upward Bound, Students Support Services, Career Pathways, electrician apprenticeship program, plumber apprenticeship program,

**ARKANSAS STATE UNIVERSITY - BEEBE**  
**Dr. Jennifer Methvin**

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Workforce Training, and the Regional Career Center.

ASU-Beebe offers many programs in technical education including, but not limited to: pharmacy technology, registered nursing, welding technology, LPN, medical laboratory technology, computerized machining technology, diesel technology, and power sports engine technology.

ASU-Beebe also offers several academic and technical programs unique to the state: Agricultural Technology (John Deere), Veterinary Technology, Pharmacy Technology, and Associate of Fine Arts. It also is the only two-year school in the state with a working farm. Additionally, the College partners with ASU-Jonesboro to offer bachelor's degrees and master's degrees on the ASU-Beebe Degree Center.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION ARKANSAS STATE UNIVERSITY - BEEBE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	14,468,788		14,514,876		14,759,939		15,169,817		15,169,817		15,169,817		15,169,817	
2 CASH	13,481,169		38,058,145		38,058,145		38,158,145		38,158,145		38,158,145		38,158,145	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$27,949,957	333	\$52,573,021	333	\$52,818,084	505	\$53,327,962	502	\$53,327,962	502	\$53,327,962	502	\$53,327,962	502
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	11,356,380	41%	11,356,380	22%			11,333,296	22%	11,333,296	22%	11,333,296	22%	11,333,296	22%
14 EDUCATIONAL EXCELLENCE TRUST FUND	2,312,204	8%	2,356,551	4%			2,356,551	4%	2,356,551	4%	2,356,551	4%	2,356,551	4%
15 WORKFORCE 2000	801,945	3%	801,945	2%			801,945	2%	801,945	2%	801,945	2%	801,945	2%
16 CASH FUNDS	13,390,296	48%	37,694,895	72%			37,794,895	72%	37,794,895	72%	37,794,895	72%	37,794,895	72%
17 SPECIAL REVENUES		0%		0%				0%	0	0%	0	0%	0	0%
18 FEDERAL FUNDS	90,873	0%	363,250	1%			363,250	1%	363,250	1%	363,250	1%	363,250	1%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$27,951,698	100%	\$52,573,021	100%			\$52,649,937	100%	\$52,649,937	100%	\$52,649,937	100%	\$52,649,937	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$1,741)		\$0				\$678,025		\$678,025		\$678,025		\$678,025	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$20,438,750
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,742,407
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$25,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$3,245,254
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$379,978
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$15,046,111

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CMA0000

INSTITUTION ARKANSAS STATE UNIVERSITY - BEEBE

APPROPRIATION 300

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	11,619,884	11,619,884	11,619,884	11,529,884	11,529,884		
2 EXTRA HELP WAGES	150,000	150,000	150,000	150,000	150,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,743,274	2,054,937	2,300,000	2,097,561	2,097,561		
5 OPERATING EXPENSES	785,630	520,055	520,055	500,000	500,000		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION	170,000	170,000	170,000	170,000	170,000		
10 CONTINGENCY				722,372	722,372		
11							
12							
13 TOTAL APPROPRIATION	\$14,468,788	\$14,514,876	\$14,759,939	\$15,169,817	\$15,169,817	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	11,356,380	11,356,380		11,333,296	11,333,296		
16 EDUCATIONAL EXCELLENCE TRUST FUND	2,312,204	2,356,551		2,356,551	2,356,551		
17 SPECIAL REVENUES * [WF2000]	801,945	801,945		801,945	801,945		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$14,470,529	\$14,514,876		\$14,491,792	\$14,491,792	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	(\$1,741)	\$0		\$678,025	\$678,025	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2060000

INSTITUTION ARKANSAS STATE UNIVERSITY - BEEBE

APPROPRIATION A71

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	1,675,360	3,750,000	3,750,000	3,750,000	3,750,000		
2 EXTRA HELP WAGES	503,732	783,145	783,145	783,145	783,145		
3 OVERTIME	0	25,000	25,000	25,000	25,000		
4 PERSONAL SERVICES MATCHING	2,500,000	2,500,000	2,500,000	2,600,000	2,600,000		
5 OPERATING EXPENSES	5,879,012	9,775,000	9,775,000	9,775,000	9,775,000		
6 CONFERENCE FEES & TRAVEL	0	300,000	300,000	300,000	300,000		
7 PROFESSIONAL FEES AND SERVICES	75,361	850,000	850,000	850,000	850,000		
8 CAPITAL OUTLAY	412,926	2,500,000	2,500,000	2,500,000	2,500,000		
9 CAPITAL IMPROVEMENTS	0	10,950,000	10,950,000	10,950,000	10,950,000		
10 DEBT SERVICE	2,371,308	5,000,000	5,000,000	5,000,000	5,000,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	1,500,000	1,500,000	1,500,000	1,500,000		
12 PROMOTIONAL ITEMS	63,470	125,000	125,000	125,000	125,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$13,481,169	\$38,058,145	\$38,058,145	\$38,158,145	\$38,158,145	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	8,742,027	9,978,564		9,978,564	9,978,564		
19 ALL OTHER FEES	0	0		0	0		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	46,466	32,500		32,500	32,500		
21 INVESTMENT INCOME	637,179	337,500		337,500	337,500		
22 FEDERAL CASH FUNDS	90,873	363,250		363,250	363,250		
23 OTHER CASH FUNDS	3,964,624	27,346,331		27,446,331	27,446,331		
24 TOTAL INCOME	\$13,481,169	\$38,058,145		\$38,158,145	\$38,158,145	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL REQUEST	AHECB RECOMMEND	LEGISLATIVE RECOMMENDATION
				2025-2026	2026-2027	2026-2027
REGULAR POSITIONS	333	333	505	502	502	
TOBACCO POSITIONS						
EXTRA HELP **	225	225	225	225	225	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

ARKANSAS STATE UNIVERSITY - BEEBE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING	784,875	368,645		416,230	680,249	435,110	489,700	(244,561)
3 FOOD SERVICES	643,483	645,329		(1,846)	712,945	638,865		74,080
4 STUDENT UNION	58,082	116,002		(57,920)	255,579	134,083	100,300	21,196
5 BOOKSTORE	77,378	164		77,214	95,500			95,500
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER	50,933	16,015		34,918	41,350	4,510		36,840
8 SUBTOTAL	\$1,614,751	\$1,146,155	\$0	\$468,596	\$1,785,623	\$1,212,568	\$590,000	(\$16,945)
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***	(412,401)			(412,401)	16,945			16,945
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,202,350	\$1,146,155	\$0	\$56,195	\$1,802,568	\$1,212,568	\$590,000	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Includes Vending, copier, staff housing rental

NOTE: Line 10 - Includes transfer from E&G and Deferred Maint. Transfer

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY - BEEBE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					343
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	66	Black Male:	5	Other Male:	6
White Female:	110	Black Female:	3	Other Female:	10
					Total Male: 77
					Total Female: 123
Nonclassified Health Care Employees:					
White Male:	0	Black Male:	0	Other Male:	0
White Female:	0	Black Female:	0	Other Female:	0
					Total Male: 0
					Total Female: 0
Faculty:					
White Male:	49	Black Male:	5	Other Male:	11
White Female:	61	Black Female:	5	Other Female:	12
					Total Male: 65
					Total Female: 78
Total White Male:					115
Total White Female:					171
Total Black Male:					10
Total Black Female:					8
Total Other Male:					17
Total Other Female:					22
Total White:					286
Total Black:					18
Total Other:					39
<b>Total Minority:</b>					<b>57</b>
					Total Employees: 343

FORM BR-6





**ARKANSAS LEGISLATIVE AUDIT  
AUDIT OF ARKANSAS STATE UNIVERSITY - BEEBE  
June 30, 2023**

<i>Finding:</i>	No Findings noted
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## ARKANSAS STATE UNIVERSITY – MOUNTAIN HOME

### Dr. Bentley Wallace, Chancellor

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#### INSTITUTION HISTORY AND ORGANIZATION

**Introduction:** Arkansas State University-Mountain Home (ASUMH) is a public, open access, two-year campus of Arkansas State University System, primarily serving students in North Central Arkansas. ASUMH provides affordable, lifelong learning and excellent teaching, enabling students of all ages to explore ethical values, develop technological and critical thinking skills, and communicate logically and effectively in order to enhance their quality of life. Furthermore, ASUMH is committed to creating a progressive community of enlightened and productive global citizens. To help students achieve educational, personal, and career goals, ASUMH offers certificates, associate degrees, community, and workforce education.

Arkansas State University - Mountain Home's vision is to provide expertise and resources which create opportunities and change lives.

The mission of ASUMH is to **LEAD** through educational opportunities:

**Lifelong Learning,**  
**Enhanced Quality of Life,**  
**Academic Accessibility, and**  
**Diverse Experiences**

**History:** Act 1244 of 1991 designated the Mountain Home Education Center as a technical college. Arkansas State University - Mountain Home (ASUMH) was established on July 1, 1995 as a branch campus of the Arkansas State University System, by approval of the State Board of Higher Education. The Arkansas State University Board of Trustees has oversight responsibility for the university.

**Enabling Laws:** Act 200 of 1909, Act 1244 of 1991; A.C.A. §6-65-201 & 202; A.C.A. §6-65-209; A.C.A. §6-53-401 & 405;

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION ARKANSAS STATE UNIVERSITY-MOUNTAIN HOME

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	4,382,715		4,519,783		4,610,179		4,615,410		4,615,410		4,615,410		4,615,410	
2 CASH	8,778,633		16,525,000		16,525,000		16,525,000		16,525,000		16,525,000		16,525,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$13,161,348	107	\$21,044,783	100	\$21,135,179	199	\$21,140,410	198	\$21,140,410	198	\$21,140,410	198	\$21,140,410	198
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	3,558,951	27%	3,695,854	18%			3,571,700	17%	3,571,700	17%	3,571,700	17%	3,571,700	17%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	823,929	6%	823,929	4%			823,929	4%	823,929	4%	823,929	4%	823,929	4%
16 CASH FUNDS	7,862,009	60%	16,525,000	79%			13,525,000	65%	13,525,000	65%	13,525,000	65%	13,525,000	65%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	916,624	7%	0	0%			3,000,000	14%	3,000,000	14%	3,000,000	14%	3,000,000	14%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$13,161,513	100%	\$21,044,783	100%			\$20,920,629	100%	\$20,920,629	100%	\$20,920,629	100%	\$20,920,629	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$165)		\$0				\$219,781		\$219,781		\$219,781		\$219,781	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$6,175,034
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$800,000
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$200,000
MAJOR CRITICAL SYSTEMS FAILURES	\$500,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,500,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$800,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$2,375,034

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTH0000

INSTITUTION ARKANSAS STATE UNIVERSITY-MOUNTAIN HOME

APPROPRIATION 771

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	3,282,715	3,019,783	3,510,179	3,045,629	3,045,629		
2 EXTRA HELP WAGES	100,000	150,000	100,000	100,000	100,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	500,000	850,000	500,000	750,000	750,000		
5 OPERATING EXPENSES	500,000	500,000	500,000	500,000	500,000		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				219,781	219,781		
11							
12							
13 TOTAL APPROPRIATION	\$4,382,715	\$4,519,783	\$4,610,179	\$4,615,410	\$4,615,410	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	3,558,951	3,695,854		3,571,700	3,571,700		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	823,929	823,929		823,929	823,929		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$4,382,880	\$4,519,783		\$4,395,629	\$4,395,629	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	(\$165)	\$0		\$219,781	\$219,781	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2820000

INSTITUTION ARKANSAS STATE UNIVERSITY-MOUNTAIN HOME

APPROPRIATION B80

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	2,646,254	3,500,000	3,500,000	3,500,000	3,500,000		
2 EXTRA HELP WAGES	307,028	715,000	715,000	715,000	715,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,242,114	2,000,000	2,000,000	2,000,000	2,000,000		
5 OPERATING EXPENSES	2,863,032	6,000,000	5,000,000	5,000,000	5,000,000		
6 CONFERENCE FEES & TRAVEL	69,276	110,000	110,000	110,000	110,000		
7 PROFESSIONAL FEES AND SERVICES	70,626	325,000	325,000	325,000	325,000		
8 CAPITAL OUTLAY	1,066,066	1,500,000	1,500,000	3,000,000	3,000,000		
9 CAPITAL IMPROVEMENTS	0	1,750,000	2,750,000	1,250,000	1,250,000		
10 DEBT SERVICE	489,972	600,000	600,000	600,000	600,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12 PROMOTIONAL ITEMS	24,265	25,000	25,000	25,000	25,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$8,778,633	\$16,525,000	\$16,525,000	\$16,525,000	\$16,525,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	3,595,509	3,787,550		3,787,550	3,825,425		
19 ALL OTHER FEES	916,148	591,000		591,000	600,000		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	75,711	70,000		70,000	70,000		
21 INVESTMENT INCOME	428,750	250,000		250,000	250,000		
22 FEDERAL CASH FUNDS	916,624			3,000,000	3,000,000		
23 OTHER CASH FUNDS	2,845,891	11,826,450		8,826,450	8,779,575		
24 TOTAL INCOME	\$8,778,633	\$16,525,000		\$16,525,000	\$16,525,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL REQUEST	AHECB RECOMMEND	LEGISLATIVE RECOMMENDATION
				2025-2026	2026-2027	2026-2027
REGULAR POSITIONS	107	100	199	198	198	
TOBACCO POSITIONS						
EXTRA HELP **	42	45	70	70	70	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

ARKANSAS STATE UNIVERSITY-MOUNTAIN HOME  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	36,162	225,512		(189,350)		194,252		(194,252)
2 HOUSING				0				0
3 FOOD SERVICES	53,936	81,151		(27,215)	55,000	73,748		(18,748)
4 STUDENT UNION				0				0
5 BOOKSTORE	348,247	358,991		(10,744)	55,000	30,000		25,000
6 STUDENT ORGANIZATIONS AND PUBLICATIONS		149		(149)				0
7 OTHER	86,686	32,728		53,958	70,000	32,000		38,000
8 SUBTOTAL	\$525,031	\$698,531	\$0	(\$173,500)	\$180,000	\$330,000	\$0	(\$150,000)
9 ATHLETIC TRANSFER **	130,000			130,000	150,000			150,000
10 OTHER TRANSFERS ***				0				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$655,031	\$698,531	\$0	(\$43,500)	\$330,000	\$330,000	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 20 - Other: Sheid Revenue and Expenses

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY-MOUNTAIN HOME \_\_\_\_\_  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					107			
(As of June 30, 2024)								
Nonclassified Administrative Employees:						Total	Male:	21
White Male:	21	Black Male:	0	Other Male:	0	Total	Female:	30
White Female:	29	Black Female:	0	Other Female:	1			
Nonclassified Health Care Employees:						Total	Male:	0
White Male:	0	Black Male:	0	Other Male:	0	Total	Female:	0
White Female:	0	Black Female:	0	Other Female:	0			
Faculty:						Total	Male:	21
White Male:	20	Black Male:	0	Other Male:	1	Total	Female:	35
White Female:	33	Black Female:	1	Other Female:	1			
Total White Male:	41	Total Black Male:	0	Total Other Male:	1	Total	Male:	42
Total White Female:	62	Total Black Female:	1	Total Other Female:	2	Total	Female:	65
Total White:	103	Total Black:	1	Total Other:	3	Total	Employees:	107
				<b>Total Minority:</b>	4			

FORM BR-6





**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF ARKANSAS STATE UNIVERSITY MOUNTAIN HOME**  
**June 30, 2023**

<i>Finding:</i>	No Findings noted
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**ARKANSAS STATE UNIVERSITY MID-SOUTH**  
**Dr. Debra West, Chancellor**

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**INSTITUTION HISTORY AND ORGANIZATION**

**History**

Mid-South Technical College (MSTC) was created by Arkansas Act 1244 of 1991, which converted 14 of Arkansas' vocational-technical schools into technical colleges. In 1992, the MSTC Board and College administration determined that the future viability of the institution would hinge upon conversion to a community college, as provided for in Section 22 of Act 1244, and made plans to seek local millage to provide the necessary funding. MSTC submitted the conversion application and received approval from the State Board of Higher Education on October 23, 1992.

A representative, county-wide Steering Committee began to investigate local funding options and reached the conclusion that a four-mill levy would be needed to establish the college. It submitted its findings to the MSTC Board of Trustees, which ratified the proposal, and the millage issue was placed on the ballot for February 16, 1993.

The millage campaign focused on a number of key issues: the historic absence of higher education opportunities in Crittenden County; the distance to other state-supported institutions; the alarmingly low college-going rate for the county; the sluggish local economy; difficulties encountered by civic leaders in recruiting new businesses to the county; and the pronounced need for bold initiatives addressing literacy, adult education, and job training.

Later that year, by a margin of 2,884 to 1,137 (three to one), voters agreed to pay one of the highest millages in the state to create a community college district in Crittenden County, and Mid-South Community College (MSCC) was established.

Twenty-two years later, after significant program and infrastructure expansion, the MSCC Board of Trustees voted unanimously for the College to join the Arkansas State University System. On July 1, 2015, the College officially became known as Arkansas State University Mid-South (ASU Mid-South). Despite the name change, ASU Mid-South remains committed to its role and responsibilities as a comprehensive community college and is currently appropriated under Act 62 of 2024.

## ARKANSAS STATE UNIVERSITY MID-SOUTH

### Dr. Debra West, Chancellor

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#### Mission, Vision, and Values

ASU Mid-South is a fully accredited and comprehensive public two-year institution, serving the residents of Crittenden County, Arkansas, and the greater Memphis metropolitan area. Its mission is simple: to enrich lives through high quality educational programming that fosters student success, workforce development, and lifelong learning.

ASU Mid-South distinguishes itself by:

- **Leading:** being recognized as innovative and collaborative in developing and utilizing promising practices that ensure a quality learning environment, strategic organizational efficiency, and regional economic development;
- **Empowering:** being known for our commitment to celebrating the strength and diversity of our people and our determination to help our students obtain knowledge, self-understanding, and autonomy;
- **Nurturing:** being recognized for consistently displaying compassion and concern for individuals and providing the learning resources and support services necessary to meet their educational goals; and
- **Serving:** being viewed by our constituents as their educational provider of choice, meeting the diverse educational and cultural needs of our communities; supporting student interests through a range of organizations and activities; meeting the region's employment demands; and broadening access to higher education opportunities.

ASU Mid-South is committed to the following values:

- **Innovation**, which represents transformative and creative thinking that leads to continuous growth, improvement, and relevancy. We value ingenuity to solve problems and improve efficiencies.
- **Diversity**, which embraces acceptance, inclusion, and respect. We value understanding each other and ourselves, and moving beyond simple tolerance to embracing and celebrating the richness each individual contributes to our organizational culture.
- **Excellence**, which represents the standard to which we hold ourselves individually and collectively in everything we do. We value exceeding commonly held expectations of quality and professionalism and believe excellence is

## ARKANSAS STATE UNIVERSITY MID-SOUTH

### Dr. Debra West, Chancellor

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evident when open communication, ethical decision making, and humility are encouraged, expected, and demonstrated consistently.

- **Accountability**, which entails an organizational commitment to moral and ethical principles that demand integrity, respect, and compassion. We value transparency and pledge honesty, courtesy, and responsibility in interactions with customers and associates.
- **Sustainability**, which is being consistently mindful of the environmental, social, and economic consequences of our organizational practices. We value meeting present needs without compromising the needs of the future.

#### Programs

ASU Mid-South has established a continuum of educational opportunities through partnerships with its local public schools, collaborating higher education institutions, and the regional business community to promote convenient and affordable access to short-term certificate and two-year associate degree programs, as well as baccalaureate degree programs and non-credit customized and professional training. Providing the education and training needed to help individuals and businesses in the region prosper is central to the College's core mission.

To that end, ASU Mid-South operates a Secondary Technical Center on campus, which provides college-level technical programming to more than 500 area high school students each year. This model supports college and career readiness through a career pathway concept, offering concurrent credit which enables students to attain a college certificate of proficiency while in high school and then progress along the pathway of stackable credentials to earn additional certificates and degrees as adults.

The College offers 32 certificate of proficiency programs, 9 technical certificate programs, 14 professional licensure/certifications, and 12 associate degree programs, all of which provide opportunities for immediate employment and/or further education and training. Additionally, the College offers innovative programming and support services for those individuals requiring additional foundational skills in order to be successful in college, as well as a robust adult

## **ARKANSAS STATE UNIVERSITY MID-SOUTH**

### **Dr. Debra West, Chancellor**

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education program, which provides GED preparation and testing, short-term skills training, and Literacy and English as a Second Language (ESL) classes, in both Crittenden and Cross Counties.

For students who wish to continue their education beyond an associate degree, ASU Mid-South maintains robust articulation agreements which provide opportunities for seamless transfer to numerous partner institutions, including Arkansas State University, the University of Arkansas Fort Smith, the University of Tennessee Health Sciences Center, and Southern Illinois University Carbondale. In addition, ASU Mid-South hosts healthcare and baccalaureate-level programs offered by Arkansas State University through the ADTEC University Center on the ASU Mid-South campus.

In 2023-24, ASU Mid-South employed 33 full-time instructors, approximately 24 adjuncts and 85 full-time staff. Through the collective efforts of these committed educators, ASU Mid-South has an Integrated Postsecondary Education Data System (IPEDS) completion rate that far exceeds the State and National averages.

#### **Governance**

As a member of the ASU System, the College is led by a Chancellor who reports directly to the ASU System President and is governed by the ASU Board of Trustees, which consists of seven individuals appointed by the Governor. In addition, the College has a local 7-member Board of Visitors, which represents the interests of the local community and serves in an advisory capacity to the Chancellor.

## ARKANSAS DELTA TRAINING & EDUCATION CONSORTIUM (ADTEC)

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### INSTITUTION HISTORY AND ORGANIZATION

The Arkansas Delta has lagged decades behind more prosperous areas of the state with historical and ongoing challenges related to a post-agrarian economy bereft of strong industry, an undereducated workforce, and minimal resources with which to effect substantial change. As a result, much of eastern Arkansas persists as a depressed economy, with a substantial population of citizens who are tax consumers rather than tax producers.

Committed to improving regional workforce and economic development, four community colleges in eastern Arkansas collaborated in 2005 to create ADTEC, the Arkansas Delta Training and Education Consortium. The colleges were Arkansas Northeastern College, Blytheville; East Arkansas Community College, Forrest City; Arkansas State University Mid-South\*, West Memphis; and Phillips Community College of the University of Arkansas, Helena. Arkansas State University-Newport became the fifth ADTEC college in July 2006.

Some of ADTEC's historical highlights are provided below.

### **Advanced Manufacturing**

U.S. Department of Labor funding of \$5,935,402 in November 2005 created ADTEC college capacity, including curriculum development and the acquisition of faculty and equipment, to create a career pathway in advanced manufacturing and to provide training and education to existing and emerging manufacturing industries in the Arkansas Delta region. To support manufacturing training specialization through a collaborative approach, each ADTEC college was identified as a regional skills center:

- Steel Manufacturing Technology, Arkansas Northeastern College, Blytheville
- Plastics Manufacturing Technology, East Arkansas Community College, Forrest City
- CNC Machining, Arkansas State University Mid-South, West Memphis
- Welding Technology, Phillips Community College of the University of Arkansas, Helena

ADTEC obtained an additional \$250,000 in funding from the Delta Regional Authority in February 2006 to acquire training equipment for the automotive manufacturing industry in the Arkansas Delta. In October 2005, ADTEC was awarded \$20,000 by the Arkansas Division of Career Education to develop manufacturing curriculum for the high school component of the career pathway. Using U.S. Department of Labor TAACCCT funding for \$2,500,000 in October 2012, industry certifications were aligned with career pathway credential points in manufacturing and other designated technical programs.

## ARKANSAS DELTA TRAINING & EDUCATION CONSORTIUM (ADTEC)

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Arkansas State University Mid-South operated as Mid-South Community College when ADTEC was created in 2005. The institution became a member of the Arkansas State University System in 2015 and subsequently experienced a name change. For clarity, Arkansas State University Mid-South is used for all references to this institution throughout this document.

### **Allied Health**

This \$2,000,000 initiative funded by the U.S. Department of Labor provided resources needed for ADTEC to create multiple allied health career pathways to support the health care sector in eastern Arkansas, expanding capacity related to curriculum development and the acquisition of faculty and equipment. Each ADTEC college developed a unique allied health program as part of a diversified regional workforce development strategy to meet industry employment needs

- Patient Care Technician, Arkansas Northeastern College, Blytheville
- Surgical Technology, Arkansas State University-Newport
- Occupational Therapy Assistant, East Arkansas Community College, Forrest City
- Medical Assistant, Arkansas State University Mid-South, West Memphis
- Medical Lab Technology, Phillips Community College of the University of Arkansas, Helena

### **Aviation Maintenance Technology**

Together, Arkansas State University Mid-South and Arkansas Northeastern College received \$3,391,053 in U.S. Department of Labor funding for capacity development and workforce training needs related to the aviation industry in Arkansas and Western Tennessee. The project created a career pathway in aviation maintenance technology, inclusive of an FAA-certified Airframe and Powerplant technician training program, and included curriculum development, acquisition of faculty and equipment, and training delivery.

An additional \$1,500,000 from the Economic Development Administration Bureau of the U.S. Department of Commerce helped to fund construction of an airport training facility for ASU Mid-South's program. The Delta Regional Authority provided \$250,000 to establish the Mid-South Institute for Non-Destructive Testing (NDT) Training, to support job training and/or employment-related training for the aviation, manufacturing, steel, renewable energy, and oil/gas industries in specified DRA counties.

### **Renewable Energy Technology**

ADTEC received \$1,986,765 in U.S. Department of Labor funding to create a career pathway in Renewable Energy Technology Education and capacity to deliver training, including curriculum development and the acquisition of faculty and equipment. This,



## ARKANSAS DELTA TRAINING & EDUCATION CONSORTIUM (ADTEC)

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coupled with \$772,000 in funding for a renewable energy crops demonstration project through the Arkansas Delta WIRED initiative, established the Center of Excellence in Renewable Energy Technology Education (CERETE), based in Arkansas County. The Arkansas Division of Career Education provided \$25,000 for development of the curriculum for the high school component of the career pathway.

ADTEC's focus on renewable energy technology resulted in the creation of the Marion Berry Renewable Energy Center (MBREC) in Crittenden County. The facility design included laboratories to support biofuel production technologies, labs to analyze fuel and lubricant properties, and a small engine test cell that supports entrepreneurs and researchers as they seek to develop new alternative fuels and lubricants. The facility also featured a research-grade large engine test cell to determine the effects of biofuels and bio-lubricants on engine performance and durability, supporting equipment testing for transportation and agriculture industries. A second-generation micro-biodiesel refinery, developed by the University of Memphis for Arkansas State University Mid-South, was assembled in the Center to serve as a production, research, and workforce development tool.

The MBREC currently houses career pathways in Automotive/Diesel Maintenance Technology, adding the Automotive focus in August 2022. Funding has included \$2,000,000, construction, from the Economic Development Administration, U.S. Department of Commerce; \$100,000, biodiesel chemical analysis lab, Delta Regional Authority; \$350,000, micro-refinery, University of Memphis/U.S. Department of Energy.

### **Transportation Technology**

ADTEC received \$4,326,254 from the U.S. Department of Labor to fund the Arkansas Delta Transportation Education Project (ADTEP), a regional strategy to deploy career pathways in diesel and automotive technology, with a focus on alternative fuel and hybrid vehicle technologies. This initiative partnered with Montana State University-Northern to bring the Bachelor of Science Degree in Diesel Technology to eastern Arkansas.

Previous funding from the National Science Foundation and the U.S. Department of Labor, with a combined total of \$568,383, supported the development of career pathways in distribution and logistics and in diesel technology. This development helped to create the foundation for a focus on diesel/biodiesel and the concept of a regional Transportation Technology Center, which subsequently evolved into the Marion Berry Renewable Energy Center on the ASU Mid-South campus.

One of the first grant-funded ADTEC transportation projects included Arkansas State University Mid-South and Arkansas State University-Newport. The U.S. Department of Labor funded \$1,350,606 for the creation of a model rapid-response program to train heavy truck drivers, incorporating state-of-the-art simulation training, a truck driver apprenticeship program, and Standard Operating Procedures for disaster recovery scenarios.

## ARKANSAS DELTA TRAINING & EDUCATION CONSORTIUM (ADTEC)

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### Regional Workforce Development

Most recently, BR-ADTEC (a regional collaborative comprised of ADTEC and Black River Technical College) received a \$15,000 T1WIG Planning Grant from ADHE to develop an implementation grant proposal to establish a decentralized network of excellence that will integrate collegiate, secondary, and incumbent worker training in advanced manufacturing and steel and food distribution with a concentration in industrial maintenance. BR-ADTEC plans to increase access to training beyond a central training location and will focus on short-term credentials in advanced manufacturing, robotics, automation, industrial maintenance, programmable logic, system controls, commercial driving, and material handling for highway, rail, ports, and air. The training enhancements will strengthen the participation rate of the regional workforce and equip students with initial skills and knowledge needed to serve the current and future manufacturing and distribution hubs of the 16-county BR-ADTEC region in Northeastern/Eastern Arkansas.

From October 2019 through March 2023, ADTEC successfully executed ADWORC, a \$2.3 million award from the U.S. Department of Labor in partnership with the Delta Regional Authority. ADWORC (Arkansas Delta Workforce Opportunity for Rural Communities) targeted new entrants to the workforce, the economically disadvantaged, and the formerly incarcerated. The primary goals were to provide work readiness training, case management, and work-based learning in regionally high-demand fields. Participant incentives for National Career Readiness Certificate attainment, program completion, and job placement were also a component of this grant.

Additionally, ADTEC previously designed and deployed ADAPT through a State of Arkansas Regional Workforce Grant provided by Act 1131 of 2015, funded at \$2,066,000 and administered by the Arkansas Division of Higher Education. The Arkansas Delta Accelerating Pathways Together (ADAPT) initiative extended across 5 years and included 9-month planning, 2-year implementation, and 2-year continuation phases. ADAPT brought together secondary technical centers housed on ADTEC college campuses, 18 K-12 CTE/school district partners, 22 manufacturing employers, 9 transportation employers, and 4 workforce development boards to create and/or enhance advanced manufacturing and transportation/distribution/ logistics (TDL) pathways and to create a regional workforce readiness model at all ADTEC colleges.

### Awards and Recognition

ADTEC is a proven, award-winning workforce model that has received national recognition many times.

- Bellwether Legacy Top 10 Finalist, Community College Futures Assembly, 2014
- Arkansas State University Mid-South, lead ADTEC college, featured in *Southern Business & Development* as one of the 10 top workforce development community colleges in the South, 2013

## ARKANSAS DELTA TRAINING & EDUCATION CONSORTIUM (ADTEC)

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- Recognized by the Education Commission of the States as one of 4 exemplary national workforce development models, 2nd National Summit on the Role of Education in Economic Development in Rural America, 2012
- Bellwether Award Winner, *Workforce Development Category*, Community College Futures Assembly, 2010
- Highlighted as a national workforce development model in *Employers, Low-Income Young Adults, and Postsecondary Credentials*, October 2009, a Workforce Strategy Center report underwritten by the Bill & Melinda Gates Foundation
- U. S. Department of Labor Recognition of Excellence Award in the category *Building a Regionally Focused Workforce Strategy*, 2008
- Southern Growth Policies Board Innovator of the Year Award, 2007

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION ARKANSAS STATE UNIVERSITY MID-SOUTH

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	6,326,665		6,204,610		6,328,702		6,561,348		6,561,348		6,561,348		6,561,348	
2 CASH	8,932,071		25,000,000		25,000,000		25,000,000		25,000,000		25,000,000		25,000,000	
3 STATE TREASURY - ADTEC	1,527,000		1,527,000		1,633,890		1,633,890		1,633,890		1,633,890		1,633,890	
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$16,785,736	130	\$32,731,610	151	\$32,962,592	300	\$33,195,238	300	\$33,195,238	300	\$33,195,238	300	\$33,195,238	300
<b>FUNDING SOURCES</b>		<b>%</b>		<b>%</b>				<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	5,659,171	34%	5,540,696	17%			5,691,879	17%	5,691,879	17%	5,691,879	17%	5,691,879	17%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	2,190,914	13%	2,190,914	7%			2,190,914	7%	2,190,914	7%	2,190,914	7%	2,190,914	7%
16 CASH FUNDS	6,880,519	41%	15,000,000	46%			15,000,000	46%	15,000,000	46%	15,000,000	46%	15,000,000	46%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	2,051,552	12%	10,000,000	31%			10,000,000	30%	10,000,000	30%	10,000,000	30%	10,000,000	30%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	6,670	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$16,788,826	100%	\$32,731,610	100%			\$32,882,793	100%	\$32,882,793	100%	\$32,882,793	100%	\$32,882,793	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$3,090)		\$0				\$312,445		\$312,445		\$312,445		\$312,445	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$7,079,008
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,843,382
INVENTORIES	\$7,411
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,083,964
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$4,144,251

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTM0000

INSTITUTION ARKANSAS STATE UNIVERSITY MID-SOUTH

APPROPRIATION \_\_\_\_\_ 109

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	4,807,058	3,921,584	4,000,000	4,000,000	4,000,000		
2 EXTRA HELP WAGES	294,118	294,110	300,000	310,000	310,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,225,489	1,176,498	1,200,000	1,100,000	1,100,000		
5 OPERATING EXPENSES		812,418	828,702	838,903	838,903		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				312,445	312,445		
11							
12							
13 TOTAL APPROPRIATION	\$6,326,665	\$6,204,610	\$6,328,702	\$6,561,348	\$6,561,348	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	4,132,171	4,013,696		4,057,989	4,057,989		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	2,190,914	2,190,914		2,190,914	2,190,914		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS	6,670						
21 TOTAL INCOME	\$6,329,755	\$6,204,610		\$6,248,903	\$6,248,903	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	(\$3,090)	\$0		\$312,445	\$312,445	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

FORM BR-3

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

NOTE: Line 20 - Other State Treasury Funds: Dog Racing Act Revenue

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTM0000

INSTITUTION ARKANSAS STATE UNIVERSITY MID-SOUTH  
ADTEC/COMMUNITY PARTNERS

APPROPRIATION 83F

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	452,359	263,334					
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	98,165	98,165					
5 OPERATING EXPENSES	17,513	39,298					
6 CONFERENCE FEES & TRAVEL	11	7,500					
7 PROFESSIONAL FEES AND SERVICES							
8 CAPITAL OUTLAY							
9 FUNDED DEPRECIATION							
10 SUBAWARDEE GRANTS AND AID	958,952	1,118,703					
11 ADTEC/UNIVERSITY CENTER PARTNERS			1,633,890	1,633,890	1,633,890		
12							
13 TOTAL APPROPRIATION	\$1,527,000	\$1,527,000	\$1,633,890	\$1,633,890	\$1,633,890	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	1,527,000	1,527,000		1,633,890	1,633,890		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]							
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$1,527,000	\$1,527,000		\$1,633,890	\$1,633,890	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

FORM BR-3

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

ADTEC Allocations	2023-2024	2024-2025	2025-2026	2026-2027
(1) ARKANSAS NORTHEASTERN COLLEGE	159,909	159,909	171,103	171,103
(2) ARKANSAS STATE UNIVERSITY NEWPORT	159,909	159,909	171,103	171,103
(3) EAST ARKANSAS COMMUNITY COLLEGE	209,275	209,275	223,924	223,924
(4) ARKANSAS STATE UNIVERSITY MID-SOUTH	408,297	408,297	436,878	436,878
(5) PHILLIPS COMMUNITY COLLEGE OF THE UA	184,981	184,981	197,930	197,930
(6) ARKANSAS STATE UNIVERSITY JONESBORO	313,377	313,377	335,312	335,312
(7) UNIVERSITY OF ARKANSAS AT FORT SMITH	91,252	91,252	97,640	97,640
TOTAL AMOUNT ALLOCATED	<u>1,527,000</u>	<u>1,527,000</u>	<u>1,633,890</u>	<u>1,633,890</u>

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2810000

INSTITUTION ARKANSAS STATE UNIVERSITY MID-SOUTH

APPROPRIATION D03

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	1,489,182	7,000,000	7,000,000	7,000,000	7,000,000		
2 EXTRA HELP WAGES	130,349	600,000	600,000	600,000	600,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	452,981	2,500,000	2,500,000	2,500,000	2,500,000		
5 OPERATING EXPENSES	3,707,491	5,500,000	5,500,000	5,500,000	5,500,000		
6 CONFERENCE FEES & TRAVEL	196,704	300,000	300,000	300,000	300,000		
7 PROFESSIONAL FEES AND SERVICES	335,538	1,500,000	1,500,000	1,500,000	1,500,000		
8 CAPITAL OUTLAY	452,323	1,000,000	1,000,000	1,000,000	1,000,000		
9 CAPITAL IMPROVEMENTS	2,114,502	5,000,000	5,000,000	5,000,000	5,000,000		
10 DEBT SERVICE							
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12 PROMOTIONAL ITEMS	52,226	100,000	100,000	100,000	100,000		
13 SUBAWARDEE GRANTS AND AID	775	1,500,000	1,500,000	1,500,000	1,500,000		
14							
15							
16 TOTAL APPROPRIATION	\$8,932,071	\$25,000,000	\$25,000,000	\$25,000,000	\$25,000,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	1,199,878	5,000,000		5,000,000	5,000,000		
19 ALL OTHER FEES							
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21 INVESTMENT INCOME	538,796	650,000		650,000	650,000		
22 FEDERAL CASH FUNDS	2,051,552	10,000,000		10,000,000	10,000,000		
23 OTHER CASH FUNDS	5,141,845	9,350,000		9,350,000	9,350,000		
24 TOTAL INCOME	\$8,932,071	\$25,000,000		\$25,000,000	\$25,000,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	130	151	300	300	300	
TOBACCO POSITIONS						
EXTRA HELP **	38	36	200	200	200	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

ARKANSAS STATE UNIVERSITY MID-SOUTH  
(NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	5,632	380,403		(374,771)	81,000	649,000		(568,000)
2 HOUSING				0				0
3 FOOD SERVICES	32,313	89,726		(57,413)	58,200	118,200		(60,000)
4 STUDENT UNION				0				0
5 BOOKSTORE	30,507			30,507	40,000			40,000
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER	1,347			1,347	5,000			5,000
8 SUBTOTAL	\$69,799	\$470,129	\$0	(\$400,330)	\$184,200	\$767,200	\$0	(\$583,000)
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***	400,330			400,330	583,000			583,000
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$470,129	\$470,129	\$0	\$0	\$767,200	\$767,200	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7: Other - Vending Income

NOTE: Line 10: Other Transfers - Excess Milage from Food Service and Athletics



**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY MID-SOUTH  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					85
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	12	Black Male:	3	Other Male:	0
White Female:	27	Black Female:	8	Other Female:	1
				Total Male:	15
				Total Female:	36
Nonclassified Health Care Employees:					
White Male:	0	Black Male:	0	Other Male:	0
White Female:	0	Black Female:	0	Other Female:	0
				Total Male:	0
				Total Female:	0
Faculty:					
White Male:	18	Black Male:	1	Other Male:	1
White Female:	7	Black Female:	6	Other Female:	1
				Total Male:	20
				Total Female:	14
Total White Male:	30	Total Black Male:	4	Total Other Male:	1
Total White Female:	34	Total Black Female:	14	Total Other Female:	2
				Total Male:	35
				Total Female:	50
Total White:	64	Total Black:	18	Total Other:	3
				<b>Total Minority:</b>	21
				Total Employees:	85

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF ARKANSAS STATE UNIVERSITY MID-SOUTH**  
**June 30, 2023**

<i>Finding:</i>	No Findings noted
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## **ARKANSAS STATE UNIVERSITY-NEWPORT (JOHNNY M. MOORE, Ph.D., Chancellor)**

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**Introduction:** Arkansas State University-Newport (ASUN) provides life-long learning opportunities, business and industry training, and economic development support to the Northeast Arkansas region. With its three campuses located in Newport, Jonesboro, and Marked Tree, ASUN is proud to serve the counties of Jackson, White, Woodruff, Lonoke, Craighead, Poinsett and Faulkner. The college strives to advance industry and aid economic development in the region by responding to industry needs in programming and training. The faculty and staff of ASU-Newport provide the highest quality technical and transfer programs, and support services to students.

**History:** Arkansas State University-Newport was founded as White River Vocational Technical School in 1976. In 1992, the school merged with ASU-Beebe to become ASU-Beebe/Newport. After gaining approval from the Arkansas Department of Higher Education, the institution in 2002 gained accreditation from the Higher Learning Commission and became a stand-alone campus of the Arkansas State University System. In December 2007, ASUN assumed responsibility for the Arkansas State University Technical Centers located in Jonesboro and Marked Tree, creating the three-campus organization that is now collectively known as ASU-Newport.

Through its three campuses, ASU-Newport provides quality and diverse educational opportunities. The college has niche technical programs such as the High Voltage Lineman Technology program on the ASUN Newport campus. Another example of a program meeting industry-specific needs is the Advanced Manufacturing Technology program on the ASUN Jonesboro campus. These programs provide high-tech education and training to students in an expanding sector of industry in the region. Through its alignment with its industry partners, additional opportunities have been provided to students in high-demand career fields such as Commercial Driver Training, Surgical Technology, and Agricultural Technology. The college also provides quality online learning opportunities to provide the flexibility of students who require non-traditional methods to obtain a degree. ASU-Newport offers general and technical certificates, certificates of proficiency, and associate degrees.

**ARKANSAS STATE UNIVERSITY-NEWPORT  
(JOHNNY M. MOORE, Ph.D., Chancellor)**

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**Governance:** ASU-Newport is governed by the Arkansas State University System board of trustees, which consists of seven persons appointed by the Governor of the state.

**Enabling Laws:** Act 375 of 2024

<b>Campus Administration</b>	<b>Title</b>
Dr. Johnny M Moore	Chancellor
Mr. Adam Adair	Executive Vice-Chancellor/CFO
Dr. Typhanie Myers	Provost/Vice-Chancellor for Academic & Student Affairs
Mr. Ike Wheeler	Vice-Chancellor for Institutional Advancement

**Vision Statement:** Empowering Individuals. Advancing Communities.

**Mission Statement:** ASU-Newport will provide accessible, affordable, innovative learning opportunities that transform the lives of our students and strengthen the regional economy.

**Values:** Belonging | Compassion | Diversity | Innovation | Integrity

## ARKANSAS STATE UNIVERSITY-NEWPORT (JOHNNY M. MOORE, Ph.D., Chancellor)

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### **Strategic Priority #1 – Student Success**

**Goal Statement:** Develop and implement a holistic student life model that reduces barriers and engages students. Provide high-impact growth and development opportunities recognizing the diversity of students.

**Focus Areas:**

- Customer Service
- Enrollment Management
- Guided Pathways
- Holistic Student Supports

### **Strategic Priority #2 – Employee Success**

**Goal Statement:** Embrace employee-centric processes and opportunities to enhance recruitment, job satisfaction, and retention. Foster a culture that supports diversity, equity, and inclusion.

**Focus Areas:**

- Culture
- Onboarding
- Recruiting
- Retention

**ARKANSAS STATE UNIVERSITY-NEWPORT  
(JOHNNY M. MOORE, Ph.D., Chancellor)**

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**Strategic Priority #3 – Institutional Excellence**

**Goal Statement:** Advance a culture of responsible stewardship that enhances effectiveness and efficiency. Utilize data-driven decision-making to strengthen operational systems and processes.

**Focus Areas:**

- Data-driven decision-making
- Diversity, Equity, and Inclusion
- Fiscal Sustainability
- Infrastructure

**Strategic Priority #4 – Community Engagement**

**Goal Statement:** Cultivate and strengthen partnerships that support the college mission and the common good. Serve and engage communities to promote social, economic, and cultural growth.

**Focus Areas:**

- Accessibility
- Branding
- Partnerships
- Service



**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION ARKANSAS STATE UNIVERSITY - NEWPORT

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	7,968,538		7,977,440		8,136,989		8,262,763		8,262,763		8,262,763		8,262,763	
2 CASH	12,811,084		27,020,000		35,195,000		35,610,000		35,610,000		35,610,000		35,610,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$20,779,622	221	\$34,997,440	293	\$43,331,989	339	\$43,872,763	341	\$43,872,763	341	\$43,872,763	341	\$43,872,763	341
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	6,550,910	32%	6,559,812	19%			6,451,670	15%	6,451,670	15%	6,451,670	15%	6,451,670	15%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	1,417,628	7%	1,417,628	4%			1,417,628	3%	1,417,628	3%	1,417,628	3%	1,417,628	3%
16 CASH FUNDS	10,203,211	49%	21,520,000	61%			29,610,000	68%	29,610,000	68%	29,110,000	67%	29,110,000	67%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	2,607,873	13%	5,500,000	16%			6,000,000	14%	6,000,000	14%	6,500,000	15%	6,500,000	15%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$20,779,622	100%	\$34,997,440	100%			\$43,479,298	100%	\$43,479,298	100%	\$43,479,298	100%	\$43,479,298	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$393,465		\$393,465		\$393,465		\$393,465	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$5,545,960
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,524,940
INVENTORIES	\$275,565
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$150,000
MAJOR CRITICAL SYSTEMS FAILURES	\$450,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,098,720
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$800,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$1,246,735

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CMN0000

INSTITUTION ARKANSAS STATE UNIVERSITY - NEWPORT

APPROPRIATION 790

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	5,500,000	5,500,000	5,500,000	5,500,000	5,600,000		
2 EXTRA HELP WAGES	50,000	50,000	150,000	100,000	100,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	817,628	817,628	1,009,080	1,000,000	1,000,000		
5 OPERATING EXPENSES	1,390,910	1,409,812	1,377,909	1,169,298	1,069,298		
6 CONFERENCE FEES & TRAVEL	110,000	100,000	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION	100,000	100,000	100,000	100,000	100,000		
10 CONTINGENCY				393,465	393,465		
11							
12							
13 TOTAL APPROPRIATION	\$7,968,538	\$7,977,440	\$8,136,989	\$8,262,763	\$8,262,763	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	6,550,910	6,559,812		6,451,670	6,451,670		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	1,417,628	1,417,628		1,417,628	1,417,628		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$7,968,538	\$7,977,440		\$7,869,298	\$7,869,298	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$393,465	\$393,465	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

FORM BR-3

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2290000

INSTITUTION ARKANSAS STATE UNIVERSITY - NEWPORT

APPROPRIATION B77

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	4,684,024	5,600,000	5,600,000	5,800,000	5,800,000		
2 EXTRA HELP WAGES	203,632	325,000	300,000	400,000	400,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	2,272,779	2,500,000	2,600,000	3,000,000	3,000,000		
5 OPERATING EXPENSES	3,462,208	4,500,000	5,250,000	5,250,000	5,250,000		
6 CONFERENCE FEES & TRAVEL	39,457	300,000	300,000	250,000	250,000		
7 PROFESSIONAL FEES AND SERVICES	348,144	450,000	800,000	800,000	800,000		
8 CAPITAL OUTLAY	1,665,635	8,000,000	15,000,000	15,000,000	15,000,000		
9 CAPITAL IMPROVEMENTS	0	4,000,000	4,000,000	4,000,000	4,000,000		
10 DEBT SERVICE	92,040	1,250,000	1,250,000	1,000,000	1,000,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	20,000	20,000	20,000	20,000		
12 PROMOTIONAL ITEMS	43,165	75,000	75,000	90,000	90,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$12,811,084	\$27,020,000	\$35,195,000	\$35,610,000	\$35,610,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	7,663,745	8,338,694		8,600,000	9,000,000		
19 ALL OTHER FEES	561,649	172,000		200,000	220,000		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	32,929	20,000		40,000	50,000		
21 INVESTMENT INCOME	233,358	100,000		1,250,000	150,000		
22 FEDERAL CASH FUNDS	2,607,873	5,500,000		6,000,000	6,500,000		
23 OTHER CASH FUNDS	1,711,530	12,889,306		19,520,000	19,690,000		
24 TOTAL INCOME	\$12,811,084	\$27,020,000		\$35,610,000	\$35,610,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL REQUEST	AHECB RECOMMEND	LEGISLATIVE RECOMMENDATION
				2025-2026	2026-2027	2026-2027
REGULAR POSITIONS	221	293	339	341	341	
TOBACCO POSITIONS						
EXTRA HELP **	32	60	60	60	60	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

ARKANSAS STATE UNIVERSITY - NEWPORT  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	11,265	268,875		(257,610)	10,000	169,600		(159,600)
2 HOUSING	31,350			31,350	69,000	68,400		600
3 FOOD SERVICES	260,242	360,714		(100,472)	252,000	323,403		(71,403)
4 STUDENT UNION				0				0
5 BOOKSTORE	763,170	737,619		25,551	808,000	610,020		197,980
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER	11,084			11,084	10,000	47,577		(37,577)
8 SUBTOTAL	\$1,077,111	\$1,367,208	\$0	(\$290,097)	\$1,149,000	\$1,219,000	\$0	(\$70,000)
9 ATHLETIC TRANSFER **	70,000			70,000	70,000			70,000
10 OTHER TRANSFERS ***				0				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,147,111	\$1,367,208	\$0	(\$220,097)	\$1,219,000	\$1,219,000	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Other: Vending

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY - NEWPORT  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					172
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	32	Black Male:	5	Other Male:	1
White Female:	56	Black Female:	11	Other Female:	1
					Total Male: 38
					Total Female: 68
Nonclassified Health Care Employees:					
White Male:	0	Black Male:	0	Other Male:	0
White Female:	0	Black Female:	0	Other Female:	0
					Total Male: 0
					Total Female: 0
Faculty:					
White Male:	26	Black Male:	1	Other Male:	0
White Female:	36	Black Female:	3	Other Female:	0
					Total Male: 27
					Total Female: 39
Total White Male:	58	Total Black Male:	6	Total Other Male:	1
Total White Female:	92	Total Black Female:	14	Total Other Female:	1
					Total Male: 65
					Total Female: 107
Total White:	150	Total Black:	20	Total Other:	2
					Total Employees: 172
					<b>Total Minority: 22</b>

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
AUDIT OF ARKANSAS STATE UNIVERSITY - NEWPORT  
June 30, 2023**

<i>Finding:</i>	No Findings noted
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## **ARKANSAS STATE UNIVERSITY THREE RIVERS**

### **Dr. Steve Rook, Chancellor**

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#### **ENABLING LAWS**

Act 617 of 1991, Act 208 of 2011, and Act 91 of 2024

#### **INSTITUTION HISTORY AND ORGANIZATION**

Arkansas State University Three Rivers' main campus is situated on 44 acres in Hot Spring County and serves a five-county area in south-central Arkansas. The counties include Clark, Dallas, Grant, Hot Spring, and Saline. The College's Adult Education program serves the five-county service area with physical locations in Hot Spring, Clark, and Grant counties.

Founded in 1969, Ouachita Vocational Technical School ( OVTS) opened under the authority of the State Board of Education in January 1972 with 292 students enrolled in 11 programs. In September of 1988, the Arkansas Business Council Foundation issued a report entitled *In Pursuit of Excellence* that called for "reform of and increased support for our state's system of elementary, secondary, vocational, and higher education."

The 1991 Arkansas Legislature responded to *In Pursuit of Excellence* with a series of Acts centered on Act 1244, the "Two-Year Postsecondary Education Reorganization Act of 1991." OVTS was not included in the original legislation that became Act 1244; but, following a meeting of Malvern and Hot Spring County business leaders, legislators, and OVTS faculty and administrators, Senator George Hopkins introduced separate legislation to designate OVTS as Ouachita Technical College under the coordination of SBHE. This separate legislation (Act 617 of 1991) actually was signed into law before the enabling legislation (Act 1244) was passed; thus, Ouachita Technical College became the first Arkansas technical college.

Transfer from the State Board of Vocational Education to the State Board of Higher Education took place on July 1, 1991. The governing board of Ouachita Technical College was appointed by Governor Bill Clinton in October, 1991, and a

## **ARKANSAS STATE UNIVERSITY THREE RIVERS**

### **Dr. Steve Rook, Chancellor**

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President was hired by the Board of Trustees in August, 1992. In February, 1996, the College received initial accreditation and in February, 2001, and December 2010, continuing accreditation from The Higher Learning Commission. Under Act 208 of 2011, OTC officially changed its name to College of the Ouachitas, effective July 1, 2011, to better communicate the comprehensive nature of the College's diverse courses, academic programs, and degrees conferred.

In 2018, the Board of Trustees began investigating alignment with a system to enhance institutional resources and reduce the other post-employment benefits burden placed on the College by virtue of participating in the state health insurance program. In 2019, the Board of Trustees voted to join the Arkansas State University System. At the same time, the Arkansas State University System Board of Trustees voted to accept College of the Ouachitas into the ASU System effective January 1, 2020. The Higher Learning Commission approved the change of control and College of the Ouachitas became Arkansas State University Three Rivers on January 1, 2020.

Beginning August 2021, Arkansas State University Three Rivers (ASUTR) began providing vo-tech educational services to over 600 high school students at the Saline County Career Center.

### **INSTITUTIONAL VISION, MISSION, PURPOSE, and VALUES STATEMENTS**

#### **Vision**

Arkansas State University Three Rivers strives to be a college for the community—a community of successful, lifelong learners—working collectively to be responsive to the educational, cultural, social, economic, and environmental needs of the region.

#### **Mission**

The college is a public, two-year institution of higher education that continually identifies and addresses the changing learning needs of the community it serves.

## **ARKANSAS STATE UNIVERSITY THREE RIVERS**

### **Dr. Steve Rook, Chancellor**

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#### **Purpose**

Arkansas State University Three Rivers provides:

- Associate degree transfer programs that prepare learners to succeed at universities;
- Degree and certificate programs that prepare learners to succeed in the workforce;
- Academic and support services that respond to personal, social, and career planning needs of students;
- Customized training and services that assist businesses and individuals and aid economic development;
- Partnerships with K-12 schools, other colleges and universities, businesses, industries, public agencies, and civic groups that support learning and promote the economic development of Arkansas;
- Developmental courses and support services that promote collegiate-level success; and
- Continuous improvement through a system of inquiry, evidence, and accountability.

#### **Values**

While strengthening our practice of being student-centered, we will guide our internal conduct as well as our relationships with those we serve by applying the values of learning, excellence, inclusion, integrity, respect and responsibility.

- Learning—curiosity, knowledge, understanding
- Excellence—innovation, quality, performance
- Inclusion—diversity, collaboration, engagement
- Integrity—honesty, ethics, sincerity
- Respect—trust, dignity, fairness
- Responsibility—accountability, commitment, stewardship

#### **INSTITUTIONAL ACCREDITATIONS**

Arkansas State University Three Rivers is accredited by The Higher Learning Commission, 230 South LaSalle Street, Suite 7-5000, Chicago, IL 60604-1413, 800.621.7440, [www.hlcommission.org](http://www.hlcommission.org). Program approvals include Practical and

**ARKANSAS STATE UNIVERSITY THREE RIVERS**  
**Dr. Steve Rook, Chancellor**

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Registered Nursing Programs, Arkansas State Board of Nursing; Cosmetology Program, Arkansas Department of Health; Automotive Service Technology Program (ASE), and the National Automotive Technician Education Foundation. The National Alliance of Concurrent Enrollment Partnerships (NACEP) accredits the Concurrent Enrollment Program (CEP). The College also has institutional approval for Veterans' educational benefits through the Arkansas State Approving Agency of Veterans.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION ARKANSAS STATE UNIVERSITY-THREE RIVERS

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	4,537,746		4,537,746		4,628,500		4,729,128		4,729,128		4,729,128		4,729,128	
2 CASH	6,025,567		25,886,000		25,886,000		25,886,000		25,886,000		25,886,000		25,886,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$10,563,313	185	\$30,423,746	192	\$30,514,500	248	\$30,615,128	261	\$30,615,128	261	\$30,615,128	261	\$30,615,128	261
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	3,381,360	32%	3,381,360	11%			3,347,546	11%	3,347,546	11%	3,347,546	11%	3,347,546	11%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	1,156,386	11%	1,156,386	4%			1,156,386	4%	1,156,386	4%	1,156,386	4%	1,156,386	4%
16 CASH FUNDS	4,666,567	44%	15,836,000	52%			17,886,000	59%	17,886,000	59%	17,886,000	59%	17,886,000	59%
17 SPECIAL REVENUES		0%		0%			0	0%	0	0%	0	0%	0	0%
18 FEDERAL FUNDS	1,359,000	13%	10,050,000	33%			8,000,000	26%	8,000,000	26%	8,000,000	26%	8,000,000	26%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$10,563,313	100%	\$30,423,746	100%			\$30,389,932	100%	\$30,389,932	100%	\$30,389,932	100%	\$30,389,932	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$225,196		\$225,196		\$225,196		\$225,196	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$3,270,590
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$566,347
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$10,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,020,772
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$1,673,471

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTW0000

INSTITUTION ARKANSAS STATE UNIVERSITY-THREE RIVERS

APPROPRIATION 1WZ

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	3,000,000	2,278,193	3,000,000	2,900,000	2,900,000		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	734,246	656,053	825,000	799,431	799,431		
5 OPERATING EXPENSES	803,500	1,603,500	803,500	804,500	804,500		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				225,197	225,197		
11							
12							
13 TOTAL APPROPRIATION	\$4,537,746	\$4,537,746	\$4,628,500	\$4,729,128	\$4,729,128	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	3,381,360	3,381,360		3,347,546	3,347,546		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	1,156,386	1,156,386		1,156,386	1,156,386		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$4,537,746	\$4,537,746		\$4,503,932	\$4,503,932	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$225,196	\$225,196	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2850000

INSTITUTION ARKANSAS STATE UNIVERSITY-THREE RIVERS

APPROPRIATION B62

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	1,570,497	4,000,000	4,000,000	4,000,000	4,000,000		
2 EXTRA HELP WAGES	164,741	686,000	686,000	686,000	686,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	806,847	1,400,000	1,400,000	1,400,000	1,400,000		
5 OPERATING EXPENSES	2,078,010	2,400,000	2,400,000	3,000,000	3,000,000		
6 CONFERENCE FEES & TRAVEL	13,057	130,000	130,000	130,000	130,000		
7 PROFESSIONAL FEES AND SERVICES	298,535	500,000	500,000	500,000	500,000		
8 CAPITAL OUTLAY	631,421	1,000,000	1,000,000	2,000,000	2,000,000		
9 CAPITAL IMPROVEMENTS	339,455	15,000,000	15,000,000	13,380,000	13,380,000		
10 DEBT SERVICE	106,745	750,000	750,000	750,000	750,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12 PROMOTIONAL ITEMS	16,259	20,000	20,000	40,000	40,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$6,025,567	\$25,886,000	\$25,886,000	\$25,886,000	\$25,886,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	2,353,856	2,805,016		2,850,000	2,850,000		
19 ALL OTHER FEES	1,464,336	1,800,300		1,800,000	1,800,000		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21 INVESTMENT INCOME	49,245	50,000		50,000	50,000		
22 FEDERAL CASH FUNDS	1,359,000	10,050,000		8,000,000	8,000,000		
23 OTHER CASH FUNDS	799,130	11,180,684		13,186,000	13,186,000		
24 TOTAL INCOME	\$6,025,567	\$25,886,000		\$25,886,000	\$25,886,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL REQUEST	AHECB RECOMMEND	LEGISLATIVE RECOMMENDATION
				2025-2026	2026-2027	2026-2027
REGULAR POSITIONS	185	192	248	261	261	
TOBACCO POSITIONS						
EXTRA HELP **	19	60	60	60	60	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

ARKANSAS STATE UNIVERSITY-THREE RIVERS  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	99,379	252,766		(153,387)	113,816	275,228		(161,412)
2 HOUSING				0				0
3 FOOD SERVICES				0				0
4 STUDENT UNION				0				0
5 BOOKSTORE	264,583	323,709		(59,126)	304,092	304,092		0
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER				0				0
8 SUBTOTAL	\$363,962	\$576,475	\$0	(\$212,513)	\$417,908	\$579,320	\$0	(\$161,412)
9 ATHLETIC TRANSFER **	153,387			153,387	161,412			161,412
10 OTHER TRANSFERS ***	59,126			59,126				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$576,475	\$576,475	\$0	\$0	\$579,320	\$579,320	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 10 - Other Transfers: Bookstore



**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY-THREE RIVERS  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					185
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	29	Black Male:	3	Other Male:	1
White Female:	45	Black Female:	11	Other Female:	1
					Total Male: 33
					Total Female: 57
Nonclassified Health Care Employees:					
White Male:	0	Black Male:	0	Other Male:	0
White Female:	0	Black Female:	0	Other Female:	0
					Total Male: 0
					Total Female: 0
Faculty:					
White Male:	34	Black Male:	1	Other Male:	2
White Female:	55	Black Female:	3	Other Female:	0
					Total Male: 37
					Total Female: 58
Total White Male:	63	Total Black Male:	4	Total Other Male:	3
Total White Female:	100	Total Black Female:	14	Total Other Female:	1
					Total Male: 70
					Total Female: 115
Total White:	163	Total Black:	18	Total Other:	4
					Total Employees: 185
					<b>Total Minority: 22</b>

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
AUDIT OF ARKANSAS STATE UNIVERSITY THREE RIVERS  
June 30, 2023**

<i>Finding:</i>	No Findings noted
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# **BLACK RIVER TECHNICAL COLLEGE**

## **Martin Eggenesperger, PhD, President**

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### **ENABLING LAWS**

Act 328 of 1957; A.C.A. 6-53-301; Act 27 of 2020

Black River Vocational Technical School (BRVTS) began as a component unit of the State of Arkansas on February 26, 1973, under the provisions of Act 328 of 1957, which created the State Board of Vocational Education for the purpose of establishing in various sections of Arkansas secondary level high schools specializing in vocational technical training.

Effective July 1, 1991, under the provisions of Ark. Code Ann 6-53-301, the school's name was changed to Black River Technical College and in 1993, BRVTS became an independent institution of higher education under the jurisdiction of the Arkansas Higher Education Coordinating Board.

Act 68 of the State of Arkansas 94th General Assembly, Fiscal Session, 2024, provided appropriations for Black River Technical College for the fiscal year 2024-25 to include a maximum of 220 faculty and staff positions, 75 temporary or part time employees, State appropriations of \$8,737,845, appropriated Cash Funds of \$42,924,800, and appropriated Cash Funds of \$4,600,000 for Law Enforcement Training Academy Barracks.

### **INSTITUTION HISTORY AND ORGANIZATION**

The idea to provide vocational and technical training to enhance and enrich the lives of students of Randolph County, Arkansas, began in 1972 with land donated by the City of Pocahontas on which it was planned to build a school to serve this educational purpose. On February 26, 1973, the Black River Vocational Technical School became a reality under the provisions of Act 328 of 1957 with an initial enrollment of 38 students in six programs. In 1991, the school's name was changed to Black River Technical College (BRTC) and now serves more than 4,000 students annually in 40 certificate programs and 20 associate degree programs, as well as numerous workforce training and community education programs. With the completion of the new Health Science Complex in the fall of 2015, the original 46,775 square foot campus, situated on 44 acres, has grown to 362,750 square feet with a total of 35 buildings on 100 acres.

# **BLACK RIVER TECHNICAL COLLEGE**

## **Martin Eggensperger, PhD, President**

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BRTC not only serves a growing population with a second location in Paragould, Arkansas, but also provides training for Arkansas' law enforcement community at the Law Enforcement Training Academy and emergency medical and fire responders with the Emergency Medical Technician/Paramedic program and the Fire Science Training Academy. BRTC operates three secondary technical centers with locations in Pochontas, Paragould, and Piggott.

The College is governed by a seven-member Board of Trustees appointed by the Governor of Arkansas. The College is accredited by the Higher Learning Commission.

### **MISSION STATEMENT**

Black River Technical College transforms lives through quality academic and career education to enhance the community we serve.

### **VISION STATEMENT**

BRTC will lead our community in learning and economic development.

### **INSTITUTIONAL HIGHLIGHTS**

A Black River Technical College (BRTC) education not only imparts general education appropriate for transfer and further education, but also offers instruction and programs focused upon workforce readiness and employability. The following examples typify this distinction.

- In September of 2023, the College was awarded a Department of Education Strengthening Institutions Program Title III grant in the amount of \$1,826,242. The project, entitled Building a Workforce: Implementing a Career Services Program and Durable Skills Curriculum, will convene industry and state partners over the next five years to assist BRTC in the development and implementation of embedded curricular measurements as well as career placement processes that will develop workforce readiness and pipelines for employers.

## **BLACK RIVER TECHNICAL COLLEGE**

### **Martin Eggensperger, PhD, President**

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- In October of 2023, BRTC was awarded a Delta Regional Authority States' Economic Development Assistance Program grant in the amount of \$499,000 to renovate, reconfigure, and expand the welding space on the Pocahontas campus to maximize student capacity and increase industry training. With this expansion, BRTC has one of the most robust welding programs in the state.
- In November of 2023, the State of Arkansas awarded \$4,700,000 from their American Rescue Plan Act's State and Local Fiscal Recovery Fund for the construction of barracks for the College's Law Enforcement Training Academy (LETA). Since August of 1999, LETA has provided basic and advanced training for law enforcement officers across Arkansas. Roughly one hundred BRTC LETA Graduates a year receive college-level Certification recognized by the Arkansas Division of Higher Education in addition to CLEST Certification.
- In August of 2024, the College signed a memorandum of understanding with the Arkansas National Guard which will fast track Guard members' unique military training and experience into credit toward a technical certificate or degree.
- As a member of the Northeast Arkansas Regional Intermodal Authority and the Greene County Industrial Training Consortium (GCITC), BRTC partners to enhance area and state economic development by meeting Northeast Arkansas' workforce training and education needs. The selection of Pocahontas as the site for a new manufacturing facility is evidence of the value BRTC provides to industry.

These instances reflect the continuing and renewed commitment of Black River Technical College to serve as a premier comprehensive provider of workforce training as well as general education for transfer.

### **PERSONAL SERVICES REQUESTS**

BRTC has requested no new Full-time or Part-time positions in the Personal Services Request. If the College has any unmet personnel needs in the immediate future, the College will request those through the Central or Surrender Pools as needed.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	8,201,829		8,566,515		8,737,845		9,903,675		9,903,675		9,903,675		9,903,675	
2 CASH	7,267,963		42,924,800		42,924,800		42,924,800		42,924,800		42,924,800		42,924,800	
3 CASH - LAW ENFORCEMENT TRAINING ACADEMY BARRACKS	0		4,600,000		4,600,000		4,600,000		4,600,000		4,600,000		4,600,000	
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$15,469,792	185	\$56,091,315	184	\$56,262,645	222	\$57,428,475	222	\$57,428,475	222	\$57,428,475	222	\$57,428,475	222
<b>FUNDING SOURCES</b>		<b>%</b>		<b>%</b>				<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	5,955,612	38%	6,321,306	11%			7,186,862	13%	7,186,862	13%	7,186,862	13%	7,186,862	13%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	2,245,209	15%	2,245,209	4%			2,245,209	4%	2,245,209	4%	2,245,209	4%	2,245,209	4%
16 CASH FUNDS	6,176,685	40%	36,084,566	64%			39,424,800	69%	39,424,800	69%	39,924,800	70%	39,924,800	70%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	1,091,278	7%	6,840,234	12%			3,500,000	6%	3,500,000	6%	3,000,000	5%	3,000,000	5%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	1,008	0%	4,600,000	8%			4,600,000	8%	4,600,000	8%	4,600,000	8%	4,600,000	8%
21 TOTAL INCOME	\$15,469,792	100%	\$56,091,315	100%			\$56,956,871	100%	\$56,956,871	100%	\$56,956,871	100%	\$56,956,871	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$471,604		\$471,604		\$471,604		\$471,604	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$11,806,412
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$86,080
INVENTORIES	\$239,367
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$1,200,000
MAJOR CRITICAL SYSTEMS FAILURES	\$350,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,754,608
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$8,176,357

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTB0000

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION 703

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	5,965,820	5,955,612	5,955,612	6,200,000	6,200,000		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	2,235,209	2,245,209	2,416,539	2,245,209	2,245,209		
5 OPERATING EXPENSES	800	365,694	365,694	986,862	986,862		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				471,604	471,604		
11							
12							
13 TOTAL APPROPRIATION	\$8,201,829	\$8,566,515	\$8,737,845	\$9,903,675	\$9,903,675	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	5,955,612	6,321,306		7,186,862	7,186,862		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	2,245,209	2,245,209		2,245,209	2,245,209		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS	1,008						
21 TOTAL INCOME	\$8,201,829	\$8,566,515		\$9,432,071	\$9,432,071	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$471,604	\$471,604	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

NOTE: Line 20 - Other State Treasury Funds: Tuition Adjustment Reimbursement

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2750000

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION B51

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	843,899	12,000,000	12,000,000	12,000,000	12,000,000		
2 EXTRA HELP WAGES	173,257	1,000,000	1,000,000	1,000,000	1,000,000		
3 OVERTIME	0	10,000	10,000	10,000	10,000		
4 PERSONAL SERVICES MATCHING	280,435	4,000,000	4,000,000	4,000,000	4,000,000		
5 OPERATING EXPENSES	3,191,688	9,000,000	9,000,000	9,000,000	9,000,000		
6 CONFERENCE FEES & TRAVEL	74,746	250,000	250,000	250,000	250,000		
7 PROFESSIONAL FEES AND SERVICES	1,508,341	3,000,000	3,000,000	3,000,000	3,000,000		
8 CAPITAL OUTLAY	500,664	6,500,000	6,500,000	6,500,000	6,500,000		
9 CAPITAL IMPROVEMENTS	0	6,200,000	6,200,000	6,200,000	6,200,000		
10 DEBT SERVICE	659,437	705,000	705,000	705,000	705,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	179,800	179,800	179,800	179,800		
12 PROMOTIONAL ITEMS	35,496	80,000	80,000	80,000	80,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$7,267,963	\$42,924,800	\$42,924,800	\$42,924,800	\$42,924,800	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	5,924,240	5,103,779		6,200,000	6,200,000		
19 ALL OTHER FEES		578,487		600,000	625,000		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21 INVESTMENT INCOME	252,445	500,000		500,000	375,000		
22 FEDERAL CASH FUNDS	1,091,278	6,840,234		3,500,000	3,000,000		
23 OTHER CASH FUNDS		29,902,300		32,124,800	32,724,800		
24 TOTAL INCOME	\$7,267,963	\$42,924,800		\$42,924,800	\$42,924,800	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL REQUEST	AHECB RECOMMEND	LEGISLATIVE RECOMMENDATION
				2025-2026	2026-2027	2026-2027
REGULAR POSITIONS	185	184	222	222	222	
TOBACCO POSITIONS						
EXTRA HELP **	9	75	75	75	75	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2750000

INSTITUTION BLACK RIVER TECHNICAL COLLEGE  
LAW ENFORCEMENT TRAINING ACADEMY BARRACKS

APPROPRIATION D45

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES							
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING							
5 OPERATING EXPENSES							
6 CONFERENCE FEES & TRAVEL							
7 PROFESSIONAL FEES AND SERVICES							
8 CAPITAL OUTLAY							
9 CONSTRUCTION, CONSTRUCTION FEES, AND EQUIPPING A LAW ENFORCEMENT TRAINING ACADEMY BARRACKS	0	4,600,000	4,600,000	4,600,000	4,600,000		
10 DEBT SERVICE							
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12							
13							
14							
15							
16 TOTAL APPROPRIATION	\$0	\$4,600,000	\$4,600,000	\$4,600,000	\$4,600,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES							
19 ALL OTHER FEES							
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21 INVESTMENT INCOME							
22 FEDERAL CASH FUNDS							
23 OTHER CASH FUNDS							
24 TOTAL INCOME	\$0	\$0		\$0	\$0	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$4,600,000		\$4,600,000	\$4,600,000	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS						
TOBACCO POSITIONS						
EXTRA HELP **						

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

BLACK RIVER TECHNICAL COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING				0				0
3 FOOD SERVICES	121,569	231,852		(110,283)	150,000	220,000		(70,000)
4 STUDENT UNION				0				0
5 BOOKSTORE	397,363	349,086		48,277	476,000	378,000		98,000
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER	17,686	45,676		(27,990)	19,000	47,000		(28,000)
8 SUBTOTAL	\$536,618	\$626,614	\$0	(\$89,996)	\$645,000	\$645,000	\$0	\$0
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***	89,996			89,996				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$626,614	\$626,614	\$0	\$0	\$645,000	\$645,000	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Other: Coffee Shops, Vending, and Testing Center

NOTE: Line 10 - Other Transfers: Coffee Shops, Vending, and Testing Center

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

BLACK RIVER TECHNICAL COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					139
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	29	Black Male:	1	Other Male:	0
White Female:	57	Black Female:	0	Other Female:	0
					Total Male: 30
					Total Female: 57
Nonclassified Health Care Employees:					
White Male:	0	Black Male:	0	Other Male:	0
White Female:	0	Black Female:	0	Other Female:	0
					Total Male: 0
					Total Female: 0
Faculty:					
White Male:	23	Black Male:	0	Other Male:	0
White Female:	29	Black Female:	0	Other Female:	0
					Total Male: 23
					Total Female: 29
Total White Male:					52
Total White Female:					86
Total Black Male:					1
Total Black Female:					0
Total Other Male:					0
Total Other Female:					0
Total White:					138
Total Black:					1
Total Other:					0
<b>Total Minority:</b>					<b>1</b>
					Total Employees: 139

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
AUDIT OF BLACK RIVER TECHNICAL COLLEGE  
June 30, 2023**

<i>Finding:</i>	No Findings noted
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# **COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS**

## **Steve Cole, Chancellor**

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### **INSTITUTION HISTORY AND ORGANIZATION**

Cossatot Community College of the University of Arkansas (UA Cossatot) is a Higher Learning Commission accredited two-year institution affiliated with the University of Arkansas System. It has campuses in De Queen, Nashville, Ashdown, and Lockesburg, Arkansas. UA Cossatot offers degrees and certificates in more than two dozen fields. UA Cossatot also offers Associate degrees completely online.

### **CURRENT APPROPRIATION ACTS**

Act 65 of 2024 makes an appropriation for personal services and operating expenses for Cossatot Community College of the University of Arkansas for the Fiscal Year ending June 30, 2025, and for other purposes. Acts 156 and 175 of 2024 amends the Arkansas Revenue Stabilization Law that sets the funding for state agencies, including Cossatot Community College of the University of Arkansas. And Act 80 of 2024 makes a re-appropriation for the balances of capital improvement appropriations for the institutions of higher education, and for other purposes.

### **FOUNDING AND SERVICE AREA**

The school was founded in 1975 at De Queen as Cossatot Vocational-Technical School. In 1991, the Arkansas Legislature passed Act 1244 that allowed Vo-tech schools to become community or technical colleges so they could offer Associate degrees. This Act designated the change in name and mission to become effective July 1, 1991, as Cossatot Technical College.

In 2001, voters in Sevier County passed the first of three county quarter-cent sales taxes, which was the last remaining hurdle to join the University of Arkansas System as a community college. As of July 1, 2001, the college joined the UA System and become Cossatot Community College of the University of Arkansas. UA Cossatot has a designated service area that consists of Sevier and Little River Counties. It shares Howard and Pike Counties with UA Rich Mountain Community College and the UA Community College at Hope. UA Cossatot is unique

## **COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS**

### **Steve Cole, Chancellor**

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among Arkansas community colleges in that it benefits from a quarter-cent sales tax in three of the four counties it serves, as well as one city sales tax from the town of Lockesburg in Sevier County.

#### **MISSION AND PURPOSES**

UA Cossatot embraces diversity and is committed to improving the lives of those in our region by providing quality education, outstanding service, and relevant industry training.

#### **STRATEGIC PLAN 2025**

Academic Excellence – Enhance and expand innovative teaching, use of technology, and learning practices that support quality education for all through the assessment of student learning.

Diversity, Inclusion, and Student Success – Create an environment that provides equity and increases access to education by embracing students and advancing them toward goal clarity and completion.

Workforce Development, Secondary Education, and Student Transfer – Enhance and cultivate partnerships in business/industry, education, and the community.

Sustainability & Organizational Culture – Create a sustainable model for long-term growth with a focus on continuous improvement, a culture of communication, and enrollment management.

#### **STRATEGIC STATEMENT**

The strategic plan above will set the agenda for the next five years as we build upon and celebrate 50 years as providers of high-quality education and workforce training for a diverse student body.

## **COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS**

### **Steve Cole, Chancellor**

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Mindful of our past and what we do best, the education of our students grounds our mission. The comprehensive and ever-changing landscape of higher education makes it essential that, in addition to identifying strategic priorities, we maintain a flexible approach that allows us to take advantage of opportunities that arise during the execution of the plan.

During the 2019-2020 academic year, a Strategic Plan Committee consisting of students, faculty, staff, and administrators convened to review data and recommend the strategic direction for the Five-Year Strategic Plan and review the mission statement of the college. All departments and the Board of Visitors were provided a SWOT analysis template for completion. In addition, all employees, community members, students, alumni, board members, and parents were surveyed. The Strategic Planning Committee met, reviewed SWOTs and stakeholder survey results, and developed four strategic priorities with implementation strategies.

This Fall 2024, the college will start planning for the next Strategic Plan 2030.

### **DEGREE AND CERTIFICATE OFFERINGS**

Associate level degrees offered at UA Cossatot involve two years of study (60-65 credit hours). They are intended to give graduates the ability to go straight to work in their chosen field or, in the case of an Associate of Arts degree, prepare students for junior- and senior-level courses at a 4-year institution. Technical Certificates and Certificates of Proficiency also prepare students for careers where Technical certificates generally take less than two years to complete and certificates of Proficiency take one or two semesters. UA Cossatot also works closely with local K12 institutions to offer dual credit and concurrent credit offerings which ensures high school students may graduate from high school and spend less time in post-secondary education or be work-ready upon graduating from high school.

### **DISTANCE EDUCATION**

UA Cossatot has long been a leader in Distance Education. Over the years UA Cossatot has won numerous awards for excellence in distance education and was the first institution of higher education to offer an accredited degree totally

## **COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS**

### **Steve Cole, Chancellor**

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online. Online courses at UA Cossatot have both the rigor of in-room classes and the flexibility of anytime/anywhere learning that is so appealing to many students today. To complement UA Cossatot's robust offering of online courses, the college created in 2016, a program for OER (Online Educational Resources) textbooks where students do not have to purchase textbooks, the course materials are embedded in the courses themselves. This program saves students hundreds of thousands of dollars on textbooks each year.

### **ACCREDITATION**

Cossatot Technical College first became accredited through the Higher Learning Commission in 1998. UA Cossatot has maintained this accreditation throughout the years, following the AQIP Pathway until it's recent phase-out from the agency. AQIP allowed the college to infuse the principles and benefits of continuous improvement into the culture of the college to assure and advance the quality of higher education. The college received reaffirmation in 2020 for an additional ten years following the standard pathway. The college passed its mid-cycle review and site visit in the Fall of 2023 and had no concerns. The college will continue to report and gather evidence as is prescribed by HLC.

### **MILESTONES/CHANGES**

UA Cossatot has recently had a great track record in grant writing with over \$10,000,000 in multi-year grant awards in the past few of years. The college successfully added a DOL SCC3 grant which is providing services to our medical and education students. The college has also been successfully obtained a new DOL YouthBuild Grant which trains students in Construction related skills, etc. Other grants are allowing us to build new programs of study in Agriculture. The college has been very aggressive in its grant writing campaign over the years and will continue to do so in the future.

### **GENERAL REVENUE REQUEST**

UA Cossatot is a formula driven entity and does not make a request for general revenue. The general revenue recommended is from the Arkansas Department of Higher Education based on formula calculation for productivity and

**COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS**  
**Steve Cole, Chancellor**

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funding availability. For FY26, the recommendation for UA Cossatot is \$5,355,703, which includes productivity funds. The total recommendation funds less than 50% of the UA Cossatot overall operating budget.

**CASH APPROPRIATION REQUEST**

UA Cossatot is requesting an increase in cash appropriations for Fiscal Years 2026 and 2027 of approximately 3% to \$13,941,250. UA Cossatot continues to keep good cash appropriations available to pursue grants and contracts that will allow growth in educational programs and other services at the college. UA Cossatot has been very successful with these grant opportunities that benefits students and the surrounding communities.

**PERSONAL SERVICES REQUEST**

UA Cossatot has requested 197 Full-time positions in the personnel services request and 100 Extra Help positions. If UA Cossatot has any unmet personnel needs in the immediate future, the college will request those through the Central Growth Pool as needed.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	5,133,874		5,107,915		5,210,074		5,355,703		5,355,703		5,355,703		5,355,703	
2 CASH	10,202,259		13,218,408		13,625,000		13,941,250		13,941,250		13,941,250		13,941,250	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$15,336,133	144	\$18,326,323	165	\$18,835,074	197	\$19,296,953	204	\$19,296,953	204	\$19,296,953	204	\$19,296,953	204
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	3,783,425	25%	3,757,578	21%			3,750,333	20%	3,750,333	20%	3,750,333	20%	3,750,333	20%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	1,350,337	9%	1,350,337	7%			1,350,337	7%	1,350,337	7%	1,350,337	7%	1,350,337	7%
16 CASH FUNDS	6,622,394	43%	7,373,170	40%			7,891,250	41%	7,891,250	41%	7,891,250	41%	7,891,250	41%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	3,579,865	23%	5,845,238	32%			6,050,000	32%	6,050,000	32%	6,050,000	32%	6,050,000	32%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	112	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$15,336,133	100%	\$18,326,323	100%			\$19,041,920	100%	\$19,041,920	100%	\$19,041,920	100%	\$19,041,920	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$255,033		\$255,033		\$255,033		\$255,033	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$5,041,456
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,230,681
INVENTORIES	\$81,426
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$125,000
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$755,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,551,830
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$365,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$882,519

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTC0000

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION

705

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	3,376,000	3,378,915	3,398,500	3,273,500	3,273,500		
2 EXTRA HELP WAGES	40,000	30,000	40,000	40,000	40,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	906,425	845,000	905,000	905,000	905,000		
5 OPERATING EXPENSES	811,449	848,000	856,574	872,170	872,170		
6 CONFERENCE FEES & TRAVEL		6,000	10,000	10,000	10,000		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				255,033	255,033		
11							
12							
13 TOTAL APPROPRIATION	\$5,133,874	\$5,107,915	\$5,210,074	\$5,355,703	\$5,355,703	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	3,783,425	3,757,578		3,750,333	3,750,333		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	1,350,337	1,350,337		1,350,337	1,350,337		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS	112						
21 TOTAL INCOME	\$5,133,874	\$5,107,915		\$5,100,670	\$5,100,670	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$255,033	\$255,033	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

NOTE: Line 20 - Tuition Adjustment Reimbursement

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2770000

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION B52

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	4,404,986	4,491,043	4,550,000	4,777,500	4,777,500		
2 EXTRA HELP WAGES	176,805	304,398	325,000	325,000	325,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,187,103	1,500,000	1,500,000	1,575,000	1,575,000		
5 OPERATING EXPENSES	3,307,576	4,425,000	4,425,000	4,425,000	4,425,000		
6 CONFERENCE FEES & TRAVEL	208,188	275,000	275,000	288,750	288,750		
7 PROFESSIONAL FEES AND SERVICES	118,246	300,000	300,000	300,000	300,000		
8 CAPITAL OUTLAY	529,553	1,000,000	1,000,000	1,000,000	1,000,000		
9 CAPITAL IMPROVEMENTS	0	500,000	500,000	500,000	500,000		
10 DEBT SERVICE	265,873	372,967	700,000	700,000	700,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12 PROMOTIONAL ITEMS	3,929	50,000	50,000	50,000	50,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$10,202,259	\$13,218,408	\$13,625,000	\$13,941,250	\$13,941,250	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	2,243,808	2,349,112		2,394,000	2,394,000		
19 ALL OTHER FEES	1,895,060	2,083,175		2,126,250	2,126,250		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	95,664	85,000		95,000	95,000		
21 INVESTMENT INCOME	279,660	257,500		250,000	250,000		
22 FEDERAL CASH FUNDS	3,579,865	5,845,238		6,050,000	6,050,000		
23 OTHER CASH FUNDS	2,108,202	2,598,383		3,026,000	3,026,000		
24 TOTAL INCOME	\$10,202,259	\$13,218,408		\$13,941,250	\$13,941,250	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL REQUEST	AHECB RECOMMEND	LEGISLATIVE RECOMMENDATION
				2025-2026	2026-2027	2026-2027
REGULAR POSITIONS	144	165	197	204	204	
TOBACCO POSITIONS						
EXTRA HELP **	52	70	100	100	100	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	131,962	340,471		(208,509)	280,000	282,598		(2,598)
2 HOUSING	150,423	288,817		(138,394)	300,000	323,375	0	(23,375)
3 FOOD SERVICES	74,042	89,619		(15,577)	260,000	200,200	0	59,800
4 STUDENT UNION				0				0
5 BOOKSTORE	89,065	80,198		8,867	77,500	112,646	0	(35,146)
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER				0				0
8 SUBTOTAL	\$445,492	\$799,105	\$0	(\$353,613)	\$917,500	\$918,819	\$0	(\$1,319)
9 ATHLETIC TRANSFER **	208,509			208,509	2,598			2,598
10 OTHER TRANSFERS ***	145,104			145,104	(1,279)			(1,279)
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$799,105	\$799,105	\$0	\$0	\$918,819	\$918,819	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 10 - Other Transfers: Housing and Food Services

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					144
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	21	Black Male:	2	Other Male:	1
White Female:	32	Black Female:	4	Other Female:	7
					Total Male: 24
					Total Female: 43
Nonclassified Health Care Employees:					
White Male:	0	Black Male:	0	Other Male:	0
White Female:	0	Black Female:	0	Other Female:	0
					Total Male: 0
					Total Female: 0
Faculty:					
White Male:	20	Black Male:	1	Other Male:	0
White Female:	52	Black Female:	2	Other Female:	2
					Total Male: 21
					Total Female: 56
Total White Male:	41	Total Black Male:	3	Total Other Male:	1
Total White Female:	84	Total Black Female:	6	Total Other Female:	9
					Total Male: 45
					Total Female: 99
Total White:	125	Total Black:	9	Total Other:	10
					Total Minority: 19
					Total Employees: 144

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS**  
**June 30, 2023**

<i>Finding:</i>	No Findings noted
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**EAST ARKANSAS COMMUNITY COLLEGE**  
**Dr. Cathie Cline, President**

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**ENABLING LAWS**

Act 103 of 1973, Act 30 of 2024

**INSTITUTION HISTORY AND ORGANIZATION**

The statutory justification for EACC's legal authorization was established in Legislative Act 103 as passed by the State General Assembly in 1973. EACC operates under the granted accreditation at the associate degree level by the Higher Learning Commission.

By an authorized constitutional amendment, a State legislative act, and a vote of the people of St. Francis County, EACC was authorized to grant degrees through regulations of the State Board of Higher Education.

The Board of Trustees, comprised of nine members appointed by the Governor of the State of Arkansas, is the legal governing agency that establishes official policies for the institution. The Board, subject to the rules and regulations of the Arkansas Department of Higher Education, and to State and Federal laws and regulations, operates within the context of its policies and procedures as enumerated in the Board of Trustees Policy Manual.

The nine members of the Governor-appointed Board of Trustees are completely autonomous from the administration. Their terms are staggered to ensure continuity on the Board.

The President is the Chief Executive Officer of the College. On October 26, 2017, the EACC Board of Trustees appointed Dr. Cathie Cline to serve as President of the College beginning January 1, 2018, following the retirement of Dr. Coy Grace.

On July 26, 2017, the EACC Board voted to accept the decision of the Board of Directors of the Crowley's Ridge Technical Institute to merge with EACC under the provisions of Act 636 of 2017. With final approval of the Arkansas

**EAST ARKANSAS COMMUNITY COLLEGE**  
**Dr. Cathie Cline, President**

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Higher Education Coordinating Board, the EACC Board assumed control of CRTI on August 1, 2017.

**MISSION STATEMENT**

The mission of East Arkansas Community College is to provide affordable, accessible learning opportunities to promote student success and strengthen our community.

**VISION STATEMENT**

Through our service as an academic and economic leader, we will empower students and our community to succeed through business and industry partnerships, cultural enrichment, and educational programming.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION EAST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	11,876,451		10,765,952		10,957,598		11,236,841		11,236,841		11,236,841		11,236,841	
2 CASH	1,987,168		28,176,692		28,176,692		28,176,692		28,176,692		28,176,692		28,176,692	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$13,863,619	209	\$38,942,644	244	\$39,134,290	286	\$39,413,533	286	\$39,413,533	286	\$39,413,533	286	\$39,413,533	286
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	1,081,761	8%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	8,801,435	63%	8,749,489	22%			8,708,498	22%	8,708,498	22%	8,708,498	22%	8,708,498	22%
14 EDUCATIONAL EXCELLENCE TRUST FUND	1,210,034	9%	1,233,242	3%			1,233,242	3%	1,233,242	3%	1,233,242	3%	1,233,242	3%
15 WORKFORCE 2000	783,221	6%	783,221	2%			783,221	2%	783,221	2%	783,221	2%	783,221	2%
16 CASH FUNDS	1,966,160	14%	24,676,692	63%			25,176,692	65%	25,176,692	65%	25,176,692	65%	25,176,692	65%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	21,007	0%	3,500,000	9%			3,000,000	8%	3,000,000	8%	3,000,000	8%	3,000,000	8%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$13,863,619	100%	\$38,942,644	100%			\$38,901,653	100%	\$38,901,653	100%	\$38,901,653	100%	\$38,901,653	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$511,880		\$511,880		\$511,880		\$511,880	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$7,954,231
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$350,000
INVENTORIES	\$258,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$55,000
INSURANCE DEDUCTIBLES	\$150,000
MAJOR CRITICAL SYSTEMS FAILURES	\$1,000,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$2,000,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$1,000,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$3,141,231

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CWE0000

INSTITUTION EAST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION 538

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	6,264,998	6,302,710	6,243,371	5,987,526	5,987,526		
2 EXTRA HELP WAGES	150,000	150,000	150,000	150,000	150,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	2,050,526	1,874,015	2,125,000	2,125,000	2,125,000		
5 OPERATING EXPENSES	2,696,924	2,399,227	2,399,227	2,399,227	2,399,227		
6 CONFERENCE FEES & TRAVEL	40,000	40,000	40,000	40,000	40,000		
7 PROFESSIONAL FEES AND SERVICES	9,359	0	0	0	0		
8 CAPITAL OUTLAY	664,644	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				535,088	535,088		
11							
12							
13 TOTAL APPROPRIATION	\$11,876,451	\$10,765,952	\$10,957,598	\$11,236,841	\$11,236,841	\$0	\$0
14 PRIOR YEAR FUND BALANCE**	1,081,761						
15 GENERAL REVENUE	8,801,435	8,749,489		8,708,498	8,708,498		
16 EDUCATIONAL EXCELLENCE TRUST FUND	1,210,034	1,233,242		1,233,242	1,233,242		
17 SPECIAL REVENUES * [WF2000]	783,221	783,221		783,221	783,221		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$11,876,451	\$10,765,952		\$10,724,961	\$10,724,961	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$511,880	\$511,880	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3



**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2110000

INSTITUTION EAST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION B05

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	234,336	2,589,098	2,589,098	2,589,098	2,589,098		
2 EXTRA HELP WAGES	130,749	439,631	439,631	439,631	439,631		
3 OVERTIME	0	10,000	10,000	10,000	10,000		
4 PERSONAL SERVICES MATCHING	211,449	1,736,697	1,736,697	1,736,697	1,736,697		
5 OPERATING EXPENSES	517,217	3,059,000	3,059,000	3,059,000	3,059,000		
6 CONFERENCE FEES & TRAVEL	67,399	338,000	338,000	338,000	338,000		
7 PROFESSIONAL FEES AND SERVICES	12,947	315,000	315,000	315,000	315,000		
8 CAPITAL OUTLAY	796,924	1,750,000	1,750,000	1,750,000	1,750,000		
9 CAPITAL IMPROVEMENTS	0	15,088,266	15,088,266	15,088,266	15,088,266		
10 DEBT SERVICE	0	301,000	301,000	301,000	301,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	2,500,000	2,500,000	2,500,000	2,500,000		
12 PROMOTIONAL ITEMS	16,147	50,000	50,000	50,000	50,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$1,987,168	\$28,176,692	\$28,176,692	\$28,176,692	\$28,176,692	\$0	\$0
17 PRIOR YEAR FUND BALANCE***		0		0	0		
18 TUITION AND MANDATORY FEES	1,329,432	2,481,750		2,581,750	2,581,750		
19 ALL OTHER FEES	376,199	702,279		757,279	757,279		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	145,821	55,000		300,000	300,000		
21 INVESTMENT INCOME	83,843	100,000		200,000	200,000		
22 FEDERAL CASH FUNDS	21,007	3,500,000		3,000,000	3,000,000		
23 OTHER CASH FUNDS	30,866	21,337,663		21,337,663	21,337,663		
24 TOTAL INCOME	1,987,168	\$28,176,692		\$28,176,692	\$28,176,692	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	209	244	286	286	286	
TOBACCO POSITIONS						
EXTRA HELP **	66	275	275	275	275	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

EAST ARKANSAS COMMUNITY COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING				0				0
3 FOOD SERVICES	95,044	324,851		(229,807)	150,000	250,000		(100,000)
4 STUDENT UNION				0				0
5 BOOKSTORE	204,517	158,082		46,435	530,672	456,472		74,200
6 STUDENT ORGANIZATIONS AND PUBLICATIONS		29,231		(29,231)		77,678		(77,678)
7 OTHER				0				0
8 SUBTOTAL	\$299,561	\$512,164	\$0	(\$212,603)	\$680,672	\$784,150	\$0	(\$103,478)
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***	250,000			250,000	103,478			103,478
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$549,561	\$512,164	\$0	\$37,397	\$784,150	\$784,150	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 10 - Other Transfers: Unrestricted E/G Funds transferred for Auxillary Fund for Bookstore and Student Activities

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

EAST ARKANSAS COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:						143
(As of June 30, 2024)						
Nonclassified Administrative Employees:						
White Male:	18	Black Male:	8	Other Male:	1	Total Male: 27
White Female:	24	Black Female:	15	Other Female:	0	Total Female: 39
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: 0
White Female:	0	Black Female:	0	Other Female:	0	Total Female: 0
Faculty:						
White Male:	24	Black Male:	5	Other Male:	1	Total Male: 30
White Female:	36	Black Female:	10	Other Female:	1	Total Female: 47
Total White Male:	42	Total Black Male:	13	Total Other Male:	2	Total Male: 57
Total White Female:	60	Total Black Female:	25	Total Other Female:	1	Total Female: 86
Total White:	102	Total Black:	38	Total Other:	3	Total Employees: 143
				<b>Total Minority:</b>	41	

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
AUDIT OF EAST ARKANSAS COMMUNITY COLLEGE  
June 30, 2023**

<i>Finding:</i>	No Findings noted
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**NORTH ARKANSAS COLLEGE**  
**Dr. Rick L. Massengale, President**

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**ENABLING LAWS**

A.C.A. § 6-61-501 and Act 131 of Fiscal Session, 2024

**INSTITUTION HISTORY AND ORGANIZATION**

North Arkansas College, located in Harrison, Arkansas, is a comprehensive, public two-year college that offers transfer and technical degree programs, one-year technical certificates, certificates of proficiency, customized business and industry training, adult basic education (GED) classes and non-credit community education courses. The college's main service area includes the counties of Boone, Carroll, Marion, Searcy, Newton, and Madison. Dr. Rick Massengale became the fifth serving president of the college in August 2021.

Authorized by Arkansas code § 6-61-501, the college started in 1974 as North Arkansas College Community with Boone County as the community college tax district. In 1993, the college merged with Twin Lakes Technical College and became the state's first community college-technical college union and adopted the name North Arkansas Community/Technical College. In 1997, the college was renamed North Arkansas College.

The mission of North Arkansas College is to change lives by providing high-quality, affordable, accessible education. The college's vision is to be a pioneer in providing engaging, educational, economic, and cultural opportunities. The values of Northark include Community, Holistic Education, Accountability, Innovation and Respect.

North Arkansas College is accredited by The Higher Learner Commission and is committed to providing its students with the greatest opportunity for student success and is widely known as a premier institution that provides quality education opportunities at an affordable price.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION NORTH ARKANSAS COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	8,895,535		8,909,241		9,073,446		9,260,452		9,260,452		9,260,452		9,260,452	
2 CASH	15,345,807		39,990,000		39,990,000		37,490,000		37,490,000		37,490,000		37,490,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$24,241,342	199	\$48,899,241	203	\$49,063,446	377	\$46,750,452	381	\$46,750,452	381	\$46,750,452	381	\$46,750,452	381
<b>FUNDING SOURCES</b>		<b>%</b>		<b>%</b>				<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	7,605,726	31%	7,605,726	16%			7,529,669	16%	7,529,669	16%	7,529,669	16%	7,529,669	16%
14 EDUCATIONAL EXCELLENCE TRUST FUND	714,632	3%	728,338	1%			728,338	2%	728,338	2%	728,338	2%	728,338	2%
15 WORKFORCE 2000	575,177	2%	575,177	1%			575,177	1%	575,177	1%	575,177	1%	575,177	1%
16 CASH FUNDS	8,004,885	33%	31,035,767	63%			27,230,000	59%	27,230,000	59%	27,230,000	59%	27,230,000	59%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	7,340,922	30%	8,954,233	18%			10,260,000	22%	10,260,000	22%	10,260,000	22%	10,260,000	22%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$24,241,342	100%	\$48,899,241	100%			\$46,323,184	100%	\$46,323,184	100%	\$46,323,184	100%	\$46,323,184	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$427,268		\$427,268		\$427,268		\$427,268	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$6,650,254
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,250,000
INVENTORIES	\$425,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$165,000
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$750,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$2,550,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$625,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$835,254

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CWN0000

INSTITUTION NORTH ARKANSAS COLLEGE

APPROPRIATION 291

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	6,975,642	7,018,087	7,018,087	7,018,087	7,018,087		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,084,000	1,035,795	1,200,000	1,200,000	1,200,000		
5 OPERATING EXPENSES	835,893	855,359	855,359	601,391	601,391		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				440,974	440,974		
11							
12							
13 TOTAL APPROPRIATION	\$8,895,535	\$8,909,241	\$9,073,446	\$9,260,452	\$9,260,452	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	7,605,726	7,605,726		7,529,669	7,529,669		
16 EDUCATIONAL EXCELLENCE TRUST FUND	714,632	728,338		728,338	728,338		
17 SPECIAL REVENUES * [WF2000]	575,177	575,177		575,177	575,177		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$8,895,535	\$8,909,241		\$8,833,184	\$8,833,184	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$427,268	\$427,268	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2140000

INSTITUTION NORTH ARKANSAS COLLEGE

APPROPRIATION A62

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	3,360,900	4,500,000	4,500,000	4,750,000	4,750,000		
2 EXTRA HELP WAGES	732,482	825,000	825,000	886,000	886,000		
3 OVERTIME	0	40,000	40,000	40,000	40,000		
4 PERSONAL SERVICES MATCHING	2,348,837	2,700,000	2,700,000	3,426,000	3,426,000		
5 OPERATING EXPENSES	4,269,623	6,000,000	6,000,000	5,250,000	5,250,000		
6 CONFERENCE FEES & TRAVEL	264,319	390,000	390,000	390,000	390,000		
7 PROFESSIONAL FEES AND SERVICES	464,228	485,000	485,000	575,000	575,000		
8 CAPITAL OUTLAY	666,458	3,000,000	3,000,000	2,950,000	2,950,000		
9 CAPITAL IMPROVEMENTS	468,257	10,500,000	10,500,000	11,200,000	11,200,000		
10 DEBT SERVICE	0	3,000,000	3,000,000	2,250,000	2,250,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	2,748,944	8,500,000	8,500,000	5,723,000	5,723,000		
12 PROMOTIONAL ITEMS	21,760	50,000	50,000	50,000	50,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$15,345,807	\$39,990,000	\$39,990,000	\$37,490,000	\$37,490,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	6,075,471	6,428,986		7,250,000	7,250,000		
19 ALL OTHER FEES	1,228,339	1,314,565		1,395,000	1,395,000		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	6,923	7,230		7,500	7,500		
21 INVESTMENT INCOME	116,484	135,000		135,000	135,000		
22 FEDERAL CASH FUNDS	7,340,922	8,954,233		10,260,000	10,260,000		
23 OTHER CASH FUNDS	577,668	23,149,986		18,442,500	18,442,500		
24 TOTAL INCOME	\$15,345,807	\$39,990,000		\$37,490,000	\$37,490,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	199	203	377	381	381	
TOBACCO POSITIONS						
EXTRA HELP **	38	70	500	500	500	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

NORTH ARKANSAS COLLEGE  
 \_\_\_\_\_  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	5,330	387,787		(382,457)	5,000	437,949		(432,949)
2 HOUSING	384,089	348,323		35,766	375,000	332,907		42,093
3 FOOD SERVICES	122,126	218,968		(96,842)	150,000	257,086		(107,086)
4 STUDENT UNION				0				0
5 BOOKSTORE	1,079,418	1,000,901		78,517	1,087,000	1,076,651		10,349
6 STUDENT ORGANIZATIONS AND PUBLICATIONS		9,621		(9,621)		10,606		(10,606)
7 OTHER	20,427	45,888		(25,461)	26,500	22,117		4,383
8 SUBTOTAL	\$1,611,391	\$2,011,488	\$0	(\$400,097)	\$1,643,500	\$2,137,316	\$0	(\$493,816)
9 ATHLETIC TRANSFER **	463,483			463,483	470,314			470,314
10 OTHER TRANSFERS ***	47,481			47,481	39,193			39,193
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$2,122,355	\$2,011,488	\$0	\$110,867	\$2,153,007	\$2,137,316	\$0	\$15,691

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Other - Income incl. Vending, Tournament-Net, Corporate Donation, Camps, Facility Use Fees; Other Expenses incl. Intramurals, Copy Center, Student Activities

NOTE: Line 10 - Other Transfers: Student Government Association Fees & Student Activity Fees

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

NORTH ARKANSAS COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:						192
						(As of June 30, 2024)
Nonclassified Administrative Employees:						
White Male:	38	Black Male:	1	Other Male:	1	Total Male: 40
White Female:	79	Black Female:	0	Other Female:	7	Total Female: 86
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: 0
White Female:	0	Black Female:	0	Other Female:	0	Total Female: 0
Faculty:						
White Male:	25	Black Male:	0	Other Male:	5	Total Male: 30
White Female:	34	Black Female:	0	Other Female:	2	Total Female: 36
Total White Male:	63	Total Black Male:	1	Total Other Male:	6	Total Male: 70
Total White Female:	113	Total Black Female:	0	Total Other Female:	9	Total Female: 122
Total White:	176	Total Black:	1	Total Other:	15	Total Employees: 192
				<b>Total Minority:</b>	16	

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
AUDIT OF NORTH ARKANSAS COLLEGE  
June 30, 2023**

<i>Finding:</i>	No Findings noted
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# **NATIONAL PARK COLLEGE**

## **Wade Derden, Ph.D., President**

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### **ENABLING LAWS**

**Act 678 of 2003, Act 31 of 2020, Act 67 of 2024**

### **INSTITUTION HISTORY AND ORGANIZATION**

National Park College is a comprehensive public two-year college and represents the merger of Garland County Community College and Quapaw Technical Institute. Both institutions began offering post-secondary coursework in 1973. National Park Community College was created by Act 678 of the 2003 Regular Session of the 84th General Assembly; official operations began on July 1, 2003. Enabling legislation includes appropriation Act 31 of the 2020 Fiscal Session of the 92<sup>nd</sup> General Assembly. In 2014, the college rebranded to become National Park College (NPC). NPC is under the oversight of an elected board of trustees. As a formula-driven institution, NPC concurs with recommendations of the Arkansas Higher Education Coordinating Board.

The NPC campus is located on 128 acres in Garland County outside the city limits of Hot Springs. NPC serves the students in Garland County, Montgomery, and Pike Counties. NPC also draws students from Clark, Hot Spring, and Saline Counties as well as many other Arkansas Counties. Many of these students come from disadvantaged rural areas and would not be pursuing higher education if National Park College was not available to them. The College exists to serve the needs of its students and of the greater community.

### **MISSION STATEMENT**

Learning is our focus; student success is our goal.

### **VISION**

To be the preferred choice for education, serving as a catalyst for personal enrichment, economic growth, and community engagement.

**NATIONAL PARK COLLEGE**  
**Wade Derden, Ph.D., President**

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**VALUES**

As thought leaders we value:

- Access - for students from all walks of life in achieving their educational goals by offering a wide range of learning opportunities.
- Excellence - through innovative new solutions and programs to ensure our premier institution produces competitive scholars and partners.
- Accountability - to ourselves, our students, and community partners. We are committed to personal accountability through ethical behavior, academic growth, and intellectual development.
- Collaboration - by encouraging partnerships that address student, employee, and stakeholder needs, contribute to the economic prosperity of our region, and promote active engagement in global community.
- Respect - by maintaining an environment that creates opportunities to explore ideas, philosophies, and perspectives through open communication, social engagement, and diverse cultural experiences.

As our mission states, learning is our focus; student success is our goal. NPC seeks to respond to the needs of students of varying levels of abilities. NPC offers the following degrees in various areas of study: Associate of Arts, Associate of Liberal Studies, Associate of Science in Registered Nursing, Associate of Science in Business Information Systems, Associate of Science in Liberal Arts and Sciences, Associate of Science in STEM, and Associate of Applied Science. In addition, the College also offers Technical Certificate and Certificate of Proficiency programs, secondary and post-secondary occupational education, Adult Education, and non-credit workforce development programs including Department of Labor approved apprenticeships in electrical, heating, ventilation and air conditioning (HVAC), plumbing, and child caregiving.



**NATIONAL PARK COLLEGE**  
**Wade Derden, Ph.D., President**

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**INSTITUTIONAL ACCREDITATIONS**

NPC is accredited by The Higher Learning Commission. Program accreditations are as follows:

- The Associate of Science in Registered Nursing (RN) and the Practical Nurse Certificate (LPN) are approved by the Arkansas State Board of Nursing. The Associate-level degree program is accredited by the Accreditation Commission for Education in Nursing, Inc. (ACEN).
- The Health Information Technology Associate of Applied Science program is accredited by the Commission on Accreditation for Health Informatics and Information Management Education (CAHIIM).
- The Medical Laboratory Technology Program is accredited by the National Accrediting Agency for Clinical Laboratory Sciences (NAACLS).
- The Radiography Program is accredited by the Joint Review Committee on Education in Radiologic Technology (JRCERT).
- The Associate of Applied Science in Emergency Medical Services is accredited by the Commission on Accreditation of Allied Health Education Programs (CAAHEP) upon the recommendation of the Committee on Accreditation of Education Programs for the EMS Professions (CoAEMSP).
- The Automotive program is accredited by the National Institute for Automotive Service Excellence (ASE).
- The Welding Program is accredited by the National Center for Construction Education and Research (NCCER).
- The Respiratory Therapy program is accredited by the Commission on Accreditation for Respiratory Care (CoARC).
- The NPC Concurrent Credit program is accredited by the National Alliance of Concurrent Enrollment Partnerships (NACEP).

**NATIONAL PARK COLLEGE**  
**Wade Derden, Ph.D., President**

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**NEW AND DELETED PROGRAMS; REALLOCATION OF FUNDS**

New Approved Programs

- CP Athletic Training
- CP Sports Management

Deleted Programs

- NONE

**ALLOCATION OF NEW FUNDS**

National Park College is a formula driven entity and did not make a request for general revenue. Any increase in general revenue funding is a result of the recommendation made by the Arkansas Higher Education Coordinating Board. Any new funds received would be allocated for hiring new faculty, possible cost of living raises, and anticipated utility increases.

**CONCLUSION**

National Park College continues to provide postsecondary educational opportunities through quality learning experiences that contribute to the intellectual and cultural development of its students. The College continues to strengthen institutional quality through excellence in instruction. It provides quality lifelong learning through diverse and innovative comprehensive educational programs. All are encouraged to commit to the challenges that lie ahead as NPC continues to maximize its resources, striving for excellence, with a commitment to learning.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION NATIONAL PARK COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	11,702,867		11,553,077		11,748,733		12,046,523		12,046,523		12,046,523		12,046,523	
2 CASH	8,658,345		21,420,000		21,420,000		21,420,000		21,420,000		21,420,000		21,420,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$20,361,212	368	\$32,973,077	368	\$33,168,733	375	\$33,466,523	380	\$33,466,523	380	\$33,466,523	380	\$33,466,523	380
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	228,346	1%	12,172,100	37%			12,170,000	37%	12,170,000	37%	12,170,000	37%	12,170,000	37%
13 GENERAL REVENUE	9,225,070	45%	9,040,569	27%			8,995,082	27%	8,995,082	27%	8,995,082	27%	8,995,082	27%
14 EDUCATIONAL EXCELLENCE TRUST FUND	1,809,776	9%	1,844,487	6%			1,844,487	6%	1,844,487	6%	1,844,487	6%	1,844,487	6%
15 WORKFORCE 2000	668,021	3%	668,021	2%			668,021	2%	668,021	2%	668,021	2%	668,021	2%
16 CASH FUNDS	8,429,999	41%	9,247,900	28%			9,250,000	28%	9,250,000	28%	9,250,000	28%	9,250,000	28%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$20,361,212	100%	\$32,973,077	100%			\$32,927,590	100%	\$32,927,590	100%	\$32,927,590	100%	\$32,927,590	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$538,933		\$538,933		\$538,933		\$538,933	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$4,667,205
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$2,023,083
INVENTORIES	\$400,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$25,000
MAJOR CRITICAL SYSTEMS FAILURES	\$150,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$2,134,937
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$65,815)

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CWG0000

INSTITUTION NATIONAL PARK COLLEGE

APPROPRIATION 302

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	9,026,692	8,876,902	9,072,558	8,796,704	8,796,704		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000		
5 OPERATING EXPENSES	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION	26,175	26,175	26,175	26,175	26,175		
10 CONTINGENCY				573,644	573,644		
11							
12							
13 TOTAL APPROPRIATION	\$11,702,867	\$11,553,077	\$11,748,733	\$12,046,523	\$12,046,523	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	9,225,070	9,040,569		8,995,082	8,995,082		
16 EDUCATIONAL EXCELLENCE TRUST FUND	1,809,776	1,844,487		1,844,487	1,844,487		
17 SPECIAL REVENUES * [WF2000]	668,021	668,021		668,021	668,021		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$11,702,867	\$11,553,077		\$11,507,590	\$11,507,590	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$538,933	\$538,933	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2120000

INSTITUTION NATIONAL PARK COLLEGE

APPROPRIATION A72

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	712,870	2,100,000	2,100,000	2,100,000	2,100,000		
2 EXTRA HELP WAGES	549,415	1,000,000	1,000,000	1,000,000	1,000,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	81,051	1,250,000	1,250,000	1,250,000	1,250,000		
5 OPERATING EXPENSES	4,095,437	7,020,000	7,000,000	7,020,000	7,020,000		
6 CONFERENCE FEES & TRAVEL	74,803	150,000	150,000	150,000	150,000		
7 PROFESSIONAL FEES AND SERVICES	88,768	400,000	400,000	400,000	400,000		
8 CAPITAL OUTLAY	1,276,588	7,300,000	7,300,000	7,300,000	7,300,000		
9 CAPITAL IMPROVEMENTS	0						
10 DEBT SERVICE	1,778,954	2,200,000	2,200,000	2,200,000	2,200,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12 PROMOTIONAL ITEMS	459		20,000				
13							
14							
15							
16 TOTAL APPROPRIATION	\$8,658,345	\$21,420,000	\$21,420,000	\$21,420,000	\$21,420,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***	228,346	12,172,100		12,170,000	12,170,000		
18 TUITION AND MANDATORY FEES	7,920,068	8,997,900		9,000,000	9,000,000		
19 ALL OTHER FEES							
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21 INVESTMENT INCOME	201,961	125,000		125,000	125,000		
22 FEDERAL CASH FUNDS							
23 OTHER CASH FUNDS	307,970	125,000		125,000	125,000		
24 TOTAL INCOME	\$8,658,345	\$21,420,000		\$21,420,000	\$21,420,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL REQUEST	AHECB RECOMMEND	LEGISLATIVE RECOMMENDATION
				2025-2026	2026-2027	2026-2027
REGULAR POSITIONS	368	368	375	380	380	
TOBACCO POSITIONS						
EXTRA HELP **	100	128	402	402	402	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

NATIONAL PARK COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	1,519	1,065,361		(1,063,842)		1,065,937		(1,065,937)
2 HOUSING	1,287,642	603,286	671,431	12,925	1,000,000	77,346	817,031	105,623
3 FOOD SERVICES	1,136,607	889,927	64,395	182,285				0
4 STUDENT UNION				0			1,213,938	(1,213,938)
5 BOOKSTORE	1,091,747	1,049,193		42,554	1,125,500	1,061,318		64,182
6 STUDENT ORGANIZATIONS AND PUBLICATIONS		63,097		(63,097)		58,207		(58,207)
7 OTHER	419,548			419,548	2,058,222			2,058,222
8 SUBTOTAL	\$3,937,063	\$3,670,864	\$735,826	(\$469,627)	\$4,183,722	\$2,262,808	\$2,030,969	(\$110,055)
9 ATHLETIC TRANSFER **	188,000			188,000				0
10 OTHER TRANSFERS ***	735,826			735,826	460,000			460,000
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$4,860,889	\$3,670,864	\$735,826	\$454,199	\$4,643,722	\$2,262,808	\$2,030,969	\$349,945

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Athletic Expenditures

NOTE: Line 10 - Athletic Expenditures

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

NATIONAL PARK COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:						259
(As of June 30, 2024)						
Nonclassified Administrative Employees:						
White Male:	50	Black Male:	6	Other Male:	5	Total Male: 61
White Female:	97	Black Female:	6	Other Female:	12	Total Female: 115
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: 0
White Female:	0	Black Female:	0	Other Female:	0	Total Female: 0
Faculty:						
White Male:	31	Black Male:	1	Other Male:	1	Total Male: 33
White Female:	45	Black Female:	3	Other Female:	2	Total Female: 50
Total White Male:	81	Total Black Male:	7	Total Other Male:	6	Total Male: 94
Total White Female:	142	Total Black Female:	9	Total Other Female:	14	Total Female: 165
Total White:	223	Total Black:	16	Total Other:	20	Total Employees: 259
				<b>Total Minority:</b>	36	

FORM BR-6





**ARKANSAS LEGISLATIVE AUDIT  
AUDIT OF NATIONAL PARK COLLEGE  
June 30, 2022**

<p><i>Finding No. 1:</i></p>	<p>Financial Statements are the responsibility of the College's management and should be presented fairly in conformity with general accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The College's internal control system did not detect or prevent material misstatements in the financial statements. The financial statements were subsequently corrected by College personnel during audit fieldwork. Key errors included:</p> <p><i>Statement of Net Position</i></p> <ul style="list-style-type: none"> <li>• Accounts payable and accrued liabilities was overstated by \$53,404 due to errors in accruals.</li> <li>• The failure to implement GASB Statement No. 87, <i>Leases</i>, resulted in the understatement of right to use assets and leases payable in the amounts of \$248,499 and \$197,114, respectively.</li> <li>• Due to a miscalculation, the College's net position for investment in capital assets, net of related debt was overstated, and the unrestricted net position was understated by \$145,492.</li> </ul> <p><i>Statement of Revenues, Expenses, and Changes in Net Position</i></p> <p>The misclassification of a lawsuit settlement resulted in non-operating revenues (expenses) being overstated and special items being understated by \$500,000.</p> <p><i>Statement of Cash Flows</i></p> <p>Misstatements totaling \$2,300,851 related to various accounts due to errors and misclassifications resulted in the following:</p> <ul style="list-style-type: none"> <li>• Cash Flows from Operating Activities were understated by \$1,132,493.</li> <li>• Cash Flows from Noncapital Financing Activities were overstated by \$193,922.</li> <li>• Cash Flows from Capital and Related Financing Activities were overstated by \$959,186.</li> <li>• Cash Flows from Investing Activities were understated by \$15,250.</li> </ul> <p><i>Notes to the Financial Statements</i></p> <p>In the College's Public Fund Deposits and Investments note disclosure (Note 3), total deposits carrying amount and bank balance were understated by \$1,505,406 and \$471,783, respectively, due to errors in the amounts reported for insured (FDIC) collateralized and collateral held in the College's name by the pledging bank.</p>
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**ARKANSAS LEGISLATIVE AUDIT  
 AUDIT OF NATIONAL PARK COLLEGE  
 June 30, 2022**

<p><i>Institution's Response:</i></p>	<p>The lack of sufficient accounting personnel to process journal entries in a timely manner before reconciliation was a primary cause of these issues. We have hired a full-time accountant since then and resolved the journal entry issues for FY23.</p> <p>The Controller implemented internal controls to oversee new and modified lease agreements after receiving additional training. As a result, the College is fully confident that it has complied with the GASB No. 87 changes for the upcoming years.</p> <p>The College was not aware of the proper categorization for non-operating revenue reporting in a case like this. Due to its rare occurrence, the College has made a note to ensure it is properly categorized on the financials if there is ever another instance.</p> <p>Due to having no systematic process for preparing a statement of Cash Flows, the new Controller had issues properly classifying expenses in the format required. This caused several expenses to be classified in the wrong categories. The net impact of these misclassifications was \$5,365. The Controller is working on internal controls to avoid future Cash Flow misstatements.</p> <p>This issue was related to an incorrect formula being used to calculate the two in the note. As soon as we were informed of the problem, we fixed the formula and have confidence that the issue has been resolved. This issue did not cause any changes in net assets for the College.</p>
<p><i>Finding No. 2:</i></p>	<p>In June 2022, the College discovered, and we confirmed, six unauthorized payments from the College's payroll account due to six employees' direct deposit data being compromised and routed to an unknown bank account. Gross and net wage amounts of these payments totaled \$10,678 and \$7,317, respectively. An investigation into these matters is ongoing, and the College has not recovered these funds.</p>
<p><i>Institution's Response:</i></p>	<p>The unauthorized payments were reported to our payroll servicing company, Paycor. The self-service feature that allowed employees to change their own direct deposit was disabled and now all direct deposit changes are processed through our Human Resources department.</p>

# **NORTHWEST ARKANSAS COMMUNITY COLLEGE**

## **Dr. Dennis C. Rittle, Chief Executive Officer and President**

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### **INSTITUTION HISTORY AND ORGANIZATION**

#### **VISION**

Positively changing the lives of those we serve.

#### **MISSION**

Empower lives, inspire learning, and strengthen community through accessible, affordable, quality education.

The NorthWest Arkansas Community College (NWACC) is a comprehensive, learning-centered two-year college dedicated primarily to meeting the educational needs of the area. The comprehensive education includes technical occupational programs, freshman and sophomore programs for students to transfer to four-year colleges, specialty courses, professional continuing education courses, community enrichment classes, and business and industry training to meet the needs of the emerging and existing workforce. NWACC is accredited by The Higher Learning Commission of the North Central Association of Schools and Colleges (312-263-0456). NWACC has participated in The Higher Learning Commission's Academic Quality Improvement Program (AQIP) and is transitioning to the HLC Standard Pathway.

NWACC's ADHE assigned service area is Benton and Washington counties, which has a combined estimated population of over 500,000 residents. NWACC taxing district was authorized pursuant to Act 252 of the First Special Session of 1989 on August 15, 1989. Voters in the Rogers and Bentonville public school districts passed a 3-mil property tax. Its inaugural classes were attended by more than 1,200 students in the fall of 1990 at a variety of locations, including high schools, chambers of commerce, municipal and leased facilities throughout the district. In serving a dynamic region of Arkansas, NWACC recognizes the importance of providing varied and abundant opportunities for learning. Day, evening, and weekend classes are offered at NWACC's main campus in Bentonville, the Washington County campus in Springdale, the Brightwater campus in Bentonville, and online.

NWACC has been one of the fastest growing higher education institutions in Arkansas and is now the largest community college in the state. Student semester credit hours grew from 87,466 in academic year 2004 to 134,865 in AY 2023. The college has flat state support but is fortunate to have a diversified funding base. The base consists of property taxes, state and federal aid, student tuition and fees, and other institutionally generated revenues. NWACC allocates 48% of revenues to instruction, 11% to instructional administration, 10% to student support, 16% to administration, and 15% to maintenance of physical plant. Additionally, NWACC

## **NORTHWEST ARKANSAS COMMUNITY COLLEGE**

### **Dr. Dennis C. Rittle, Chief Executive Officer and President**

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budgets 7.6% of the E&G funds as the Board of Trustees reserve and contingency fund. NorthWest Arkansas Community College is governed by a local Board of Trustees composed of nine (9) members who are residents and qualified electors of the NWACC taxing district, the Rogers and Bentonville public school districts. According to §6-61-529, trustees are elected by zones for terms up to six (6) years by the qualified electors of each particular NWACC zone at the general election.

The Center for Health Professions was completed in January 2013. The Melba Shewmaker National Child Protection Training Center renovation was completed on December 16, 2013. The Melba Shewmaker NCPTC, through the Workforce Development Division and through partnerships with local community partners, provides professional education, specialized training, technical assistance, and curriculum support for those involved in child protection and advocacy related fields or state designated mandated reporters (law enforcement, social work, counseling, education, healthcare, foster care, faith communities, state employees, etc.)

In January of 2017 NWACC opened Brightwater, a center for the study of food, where culinary students focus on three main areas: food as art, food as wellness, and food as business.

In the fall of 2019 NWACC opened the Integrated Design Lab on the Bentonville campus. This building is approximately 18,000 square feet and is uniquely designed to provide learning environments for classes in fine arts and practical arts including construction.

In January 2020 NWACC opened a facility, constructed and owned by the NWACC Foundation, on land owned (20 acres purchased in 2014) by the College in Washington County, Arkansas. This facility provides a permanent center for NWACC students from the Washington county area. The cost of the Washington County Center is approximately \$12,000,000 and provides approximately 38,000 square feet of classrooms, office space and student areas. The funding of this building was a combination of internally generated funds by the Foundation and private donations.

In 2022 NWACC opened a new physical plant on the Bentonville campus where operations are established to provide service and maintenance related to grounds and facilities used for educational and general purposes.

In 2024 NWACC renovated a portion of the former physical plant into a trails construction lab. This facility houses the new Trails Technician and Bicycle Technician programs. The lab offers students access to industry tools, equipment and virtual reality simulators.

NWACC served 14,165 individual learners and provided 2,161 degrees and certificates in Academic Year (AY) 2023. Accomplishing its mission and goals, the 807 faculty and staff at NWACC value academic, professional and personal integrity; facilitate continuous learning for students and stakeholders; value human resources over physical resources; develop the potential of the individual to

## **NORTHWEST ARKANSAS COMMUNITY COLLEGE**

### **Dr. Dennis C. Rittle, Chief Executive Officer and President**

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achieve excellence, anticipate and respond to needs by encouraging innovative ideas and technologies, respect differences and view them as strengths, and advance knowledge through individual and team challenges.

NorthWest Arkansas Community College will become a premier educational provider in northwest Arkansas by developing a responsive educational delivery system customized to the needs of learners and receiving organizations.

**1. For the learner community we will:**

Provide expanded access to educational opportunities for the population in general, but especially for under-served learners in all age groups who are disconnected from education by choice or circumstance and will actively support student retention and completion.

**2. For the business community we will:**

Enhance partnerships and collaborations with business and industry through innovative approaches to design and deliver training and education.

**3. For the owner community (taxpayers) we will:**

Enhance NWACC's capacity to achieve its initiatives by diversifying its resource base.

Provide educational and comprehensive programs, services and facilities to the owner community (taxpayers).

**4. For the pre-kindergarten through grade 16 community we will:**

Forge a systemic linkage with P-16 and University partners to achieve "seamlessness" in curriculum, technology and learner support and service delivery.

**5. For the college community we will:**

Align the organizational infrastructure of NWACC with College growth.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	13,240,296		13,279,730		13,514,035		13,732,517		13,732,517		13,732,517		13,732,517	
2 CASH	46,028,019		66,643,632		66,643,632		78,479,697		78,479,697		83,698,025		83,698,025	
3 CHILD PROTECTION TRAINING CENTER	0		0		265,942		274,075		274,075		274,075		274,075	
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$59,268,315	807	\$79,923,362	1,137	\$80,423,609	1,137	\$92,486,289	1,137	\$92,486,289	1,137	\$97,704,617	1,137	\$97,704,617	1,137
<b>FUNDING SOURCES</b>		<b>%</b>		<b>%</b>				<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	11,646,737	20%	11,649,679	15%			11,479,213	12%	11,479,213	12%	11,479,213	12%	11,479,213	12%
14 EDUCATIONAL EXCELLENCE TRUST FUND	1,599,375	3%	1,630,051	2%			1,630,051	2%	1,630,051	2%	1,630,051	2%	1,630,051	2%
15 WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
16 CASH FUNDS	33,544,806	57%	52,201,811	65%			62,738,112	68%	62,738,112	68%	67,169,360	69%	67,169,360	69%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	12,483,213	21%	14,441,821	18%			15,741,585	17%	15,741,585	17%	16,528,664	17%	16,528,664	17%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			274,075	0%	274,075	0%	274,075	0%	274,075	0%
21 TOTAL INCOME	\$59,274,131	100%	\$79,923,362	100%			\$91,863,036	100%	\$91,863,036	100%	\$97,081,363	100%	\$97,081,363	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$5,816)		\$0				\$623,253		\$623,253		\$623,253		\$623,253	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$19,127,101
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$3,907,980
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$10,233,386
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$4,935,735

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CWA0000

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION \_\_\_\_\_ 313

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	13,240,296	13,269,730	13,504,035	13,068,588	13,068,588		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING							
5 OPERATING EXPENSES		10,000	10,000	10,000	10,000		
6 CONFERENCE FEES & TRAVEL		0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES		0	0	0	0		
8 CAPITAL OUTLAY		0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				653,929	653,929		
11							
12							
13 TOTAL APPROPRIATION	\$13,240,296	\$13,279,730	\$13,514,035	\$13,732,517	\$13,732,517	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	11,646,737	11,649,679		11,479,213	11,479,213		
16 EDUCATIONAL EXCELLENCE TRUST FUND	1,599,375	1,630,051		1,630,051	1,630,051		
17 SPECIAL REVENUES * [WF2000]							
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$13,246,112	\$13,279,730		\$13,109,264	\$13,109,264	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	(\$5,816)	\$0		\$623,253	\$623,253	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CWA0100

INSTITUTION NWACC - CHILD PROTECTION TRAINING CENTER

APPROPRIATION N33

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	0	0	63,892	142,043	142,043		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	0	0	22,362	34,657	34,657		
5 OPERATING EXPENSES	0	0	78,870	51,250	51,250		
6 CONFERENCE FEES & TRAVEL	0	0	10,313	10,250	10,250		
7 PROFESSIONAL FEES AND SERVICES	0	0	90,505	35,875	35,875		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10							
11							
12							
13 TOTAL APPROPRIATION	\$0	\$0	\$265,942	\$274,075	\$274,075	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE							
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]							
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS				274,075	274,075		
21 TOTAL INCOME	\$0	\$0		\$274,075	\$274,075	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2200000

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION B17

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	14,646,649	24,733,310	24,733,310	27,453,974	29,375,752		
2 EXTRA HELP WAGES	477,979	1,633,094	1,633,094	1,812,734	1,939,626		
3 OVERTIME	0	49,117	49,117	54,520	58,336		
4 PERSONAL SERVICES MATCHING	9,454,256	17,757,478	17,757,478	19,000,501	20,330,537		
5 OPERATING EXPENSES	9,456,107	16,701,037	16,701,037	18,371,141	19,657,121		
6 CONFERENCE FEES & TRAVEL	598,941	560,073	560,073	616,080	659,206		
7 PROFESSIONAL FEES AND SERVICES	1,938,319	1,446,232	1,446,232	2,090,855	2,237,215		
8 CAPITAL OUTLAY	3,332,797	3,298,394	3,298,394	3,878,233	4,149,710		
9 CAPITAL IMPROVEMENTS	361,156	361,156	361,156	1,066,272	1,140,911		
10 DEBT SERVICE	1,924,320	22,731	22,731	4,046,275	4,054,263		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	3,821,153						
12 PROMOTIONAL ITEMS	16,342	81,010	81,010	89,111	95,349		
13							
14							
15							
16 TOTAL APPROPRIATION	\$46,028,019	\$66,643,632	\$66,643,632	\$78,479,697	\$83,698,025	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	24,467,857	33,080,370		39,539,079	42,054,701		
19 ALL OTHER FEES	1,286,228	2,012,092		3,193,180	4,302,839		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	0	0		0	0		
21 INVESTMENT INCOME	816,875	248,598		890,394	934,913		
22 FEDERAL CASH FUNDS	12,483,213	14,441,821		15,741,585	16,528,664		
23 OTHER CASH FUNDS	6,973,846	16,860,751		19,115,459	19,876,907		
24 TOTAL INCOME	\$46,028,019	\$66,643,632		\$78,479,697	\$83,698,024	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	807	1,137	1,137	1,137	1,137	
TOBACCO POSITIONS						
EXTRA HELP **	109	360	360	360	360	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

NORTHWEST ARKANSAS COMMUNITY COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	21,398	254,981		(233,583)	423,974	423,974		0
2 HOUSING				0				0
3 FOOD SERVICES				0				0
4 STUDENT UNION				0				0
5 BOOKSTORE				0				0
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER	227,858	98,680		129,178				0
8 SUBTOTAL	\$249,256	\$353,661	\$0	(\$104,405)	\$423,974	\$423,974	\$0	\$0
9 ATHLETIC TRANSFER **	233,583			233,583				0
10 OTHER TRANSFERS ***				0				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$482,839	\$353,661	\$0	\$129,178	\$423,974	\$423,974	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Parking, Brightwater, Vending, Student Activity Fee, and Internal Copying and Printing

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

NORTHWEST ARKANSAS COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:						923
						(As of June 30, 2024)
Nonclassified Administrative Employees:						
White Male:	<u>82</u>	Black Male:	<u>7</u>	Other Male:	<u>17</u>	Total Male: <u>106</u>
White Female:	<u>164</u>	Black Female:	<u>8</u>	Other Female:	<u>48</u>	Total Female: <u>220</u>
Nonclassified Health Care Employees:						
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>0</u>
Faculty:						
White Male:	<u>255</u>	Black Male:	<u>6</u>	Other Male:	<u>29</u>	Total Male: <u>290</u>
White Female:	<u>268</u>	Black Female:	<u>9</u>	Other Female:	<u>30</u>	Total Female: <u>307</u>
Total White Male:	<u>337</u>	Total Black Male:	<u>13</u>	Total Other Male:	<u>46</u>	Total Male: <u>396</u>
Total White Female:	<u>432</u>	Total Black Female:	<u>17</u>	Total Other Female:	<u>78</u>	Total Female: <u>527</u>
Total White:	<u>769</u>	Total Black:	<u>30</u>	Total Other:	<u>124</u>	Total Employees: <u>923</u>
				<b>Total Minority:</b>	<u>154</u>	

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF NORTHWEST ARKANSAS COMMUNITY COLLEGE**  
**June 30, 2022**

<p><i>Finding No. 1:</i></p>	<p>Financial Statements should be presented fairly in conformity with general accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The College's internal control system did not detect or prevent material misstatements in the financial statements. The financial statements were subsequently corrected by College personnel during audit fieldwork. Key errors in the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Position, and the Statement of Cash Flows included:</p> <p>Statement of Net Position</p> <ul style="list-style-type: none"> <li>• Cash and cash equivalents was overstated by \$128,188.</li> <li>• Accounts receivable was understated by \$1,070,010.</li> <li>• Capital assets was overstated by \$399,281.</li> <li>• Prepaid expenses was understated by \$56,738.</li> <li>• Accounts payable was understated by \$704,887.</li> <li>• Errors related to the implementation of GASB Statement No. 87, <i>Leases</i>, resulted in noncurrent liabilities being overstated by \$1,695,388 and current liabilities being understated by \$927,367.</li> <li>• Misclassification of net position resulted in unrestricted net position being overstated by \$5,116,419 and the following net position line items understated totaling the same amount: <ul style="list-style-type: none"> <li>Net position restricted for instructional department uses understated by \$575,688.</li> <li>Net position restricted for debt service understated by \$3,209,200.</li> <li>Net position for net investment in capital assets understated by \$1,331,531.</li> </ul> </li> </ul> <p>Statement of Revenues, Expenses, and Changes in Net Position</p> <ul style="list-style-type: none"> <li>• Errors totaling \$5,789,365, resulted in operating revenues being understated by \$5,737,345.</li> <li>• Errors totaling \$6,654,183, resulted in operating expenses being understated by \$6,214,195.</li> <li>• Errors totaling \$950,331, resulted in nonoperating revenues being overstated by \$950,331.</li> </ul> <p>Statement of Cash Flows</p> <ul style="list-style-type: none"> <li>• Cash Flows pertaining to direct lending loan receipts and direct lending loan payments were not recorded in the amounts of \$3,590,065 and \$4,789,480, respectively.</li> </ul> <p>A similar finding was noted in the previous two audits.</p>
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**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF NORTHWEST ARKANSAS COMMUNITY COLLEGE**  
**June 30, 2022**

<i>Institution's Response:</i>	Management concurs with the finding. Most of the discrepancies found were continuation of the prior year audit issues that were still being corrected due to both continued short-staffed administration, high turnover and the lack of familiarity with the ERP system. New Assistant Controller and General Ledger Manager position were filled in October 2022. Cash accounts reconciliations was the top priority; the other asset accounts were not reconciled prior to the auditors' arrival, but concurrent with the audit. Variances in reconciliation of ledger accounts were considerable. Reconciliations will be done on a more current basis going forward. Hiring and retaining staff will be paramount for our College.
<i>Finding No. 2:</i>	Twenty-two unauthorized withdrawals totaling \$79,544 were made from the College's bank account from August 2, 2022 through November 29, 2022. College personnel discovered the unauthorized withdrawals upon review of the affected bank account and the funds were recovered from the bank.
<i>Institution's Response:</i>	Upon discovery of the unauthorized withdrawals, charges were filed, and an arrest was made. As stated above, the funds were recovered from the bank. The finance team also worked with the bank to implement Positive Pay to prevent future unauthorized activity.

## **OZARKA COLLEGE**

### **Richard Dawe, President**

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#### **INSTITUTION HISTORY AND ORGANIZATION**

Ozarka College opened its doors as Ozarka Vocational-Technical School in 1975 to provide vocational training to residents of Fulton, Izard, Sharp and Stone Counties. The first class of 43 students graduated in July 1976 with degrees in Automotive Service, Food Service, Business Education, Building Trades, Industrial Equipment Technology, Licensed Practical Nursing and Major Appliance Service. Classes leading to GED certificates were also offered.

Ozarka now enrolls approximately 1,100 students per semester. In 1991, the Arkansas State Legislature passed ACT 1244, transforming Ozarka and a number of other vocational technical schools into technical colleges. In addition to the courses already offered, Ozarka began to provide courses for college transfer credit through articulation agreements with other state colleges and universities.

In August 1993, Ozarka Technical College became a candidate for accreditation. In 1996, the Higher Learning Commission of the North Central Association of Colleges and Schools determined that Ozarka had fulfilled all requirements for accreditation.

In keeping with its mission and continued evolution, the College made another name change to Ozarka College in 1999, dropping the "Technical" to emphasize the full range of available degree programs.

Ozarka College now has multiple transfer agreements in place with four-year colleges and universities around the state, allowing students in the Associate of Arts and Associate of Science programs to transfer easily.

As the campus has widened the scope of educational programs, services have been expanded to other locations in the region. With the main campus located in Melbourne, Ozarka also operates off-campus locations in Ash Flat and Mountain View, as well as most high schools in the four-county service region. Distance education classes, including full degree programs, are also available online, which offers Ozarka students more flexibility in scheduling classes. Ozarka also operates Technical Education Centers in both Ash Flat and Mountain View, providing students with job-ready instruction

**OZARKA COLLEGE**  
**Richard Dawe, President**

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in Welding, Automotive, Machining, and Skilled Trades.

The Ozarka College Mission is: Ozarka College provides life-changing experiences through education. The Mission is the basis for all of the College's primary activities that include approval to deliver thirty-four certificates of proficiency, sixteen technical certificates, eleven associate of applied science degrees, and seven associate of science degrees and one associate of art degree as approved by the Arkansas Department of Higher Education. Ozarka College also provides adult basic education for the area, and concurrent and continuing education.

Governance of Ozarka College is provided by the Board of Trustees, a seven-person, Governor appointed Board representing the students and interests of our service region. Trustees serve a seven-year appointment and may be eligible for reappointment by the Governor.

Ozarka College is fully accredited by the Higher Learning Commission through the 2030-2031 academic year. The Registered Nursing and Licensed Practical Nursing programs are approved by the Arkansas State Board of Nursing, the Automotive Service Technology program is accredited by the National Automotive Technicians Education Foundation, and the Culinary Arts program is accredited by the American Culinary Federation. The Aviation – Professional Pilot program is Part 141 certified by the FAA. The College is also approved by the Veterans Administration for individuals eligible for educational benefits under the GI Bill.



**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION OZARKA COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	4,685,623		4,520,125		4,610,527		4,677,917		4,677,917		4,677,917		4,677,917	
2 CASH	7,035,978		15,501,000		15,501,000		15,501,000		15,501,000		15,501,000		15,501,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$11,721,601	154	\$20,021,125	179	\$20,111,527	220	\$20,178,917	220	\$20,178,917	220	\$20,178,917	220	\$20,178,917	220
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	3,411,991	29%	3,248,284	16%			3,183,318	16%	3,183,318	16%	3,183,318	16%	3,183,318	16%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	1,271,841	11%	1,271,841	6%			1,271,841	6%	1,271,841	6%	1,271,841	6%	1,271,841	6%
16 CASH FUNDS	5,793,262	49%	8,901,000	44%			9,501,000	48%	9,501,000	48%	9,501,000	48%	9,501,000	48%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	1,428,083	12%	6,600,000	33%			6,000,000	30%	6,000,000	30%	6,000,000	30%	6,000,000	30%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	1,791	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$11,906,968	100%	\$20,021,125	100%			\$19,956,159	100%	\$19,956,159	100%	\$19,956,159	100%	\$19,956,159	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$185,367)		\$0				\$222,758		\$222,758		\$222,758		\$222,758	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$6,501,441
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,425,000
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$1,000,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,500,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$750,000
OTHER (FOOTNOTE BELOW)	\$1,765,000
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$11,441

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTO0000

INSTITUTION OZARKA COLLEGE

APPROPRIATION 1XC

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	3,464,075	3,410,527	3,500,000	3,400,000	3,400,000		
2 EXTRA HELP WAGES	60,000	27,500	100,000	50,000	50,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,095,000	1,071,841	1,000,000	1,000,000	1,000,000		
5 OPERATING EXPENSES	64,976	10,257	10,527	5,159	5,159		
6 CONFERENCE FEES & TRAVEL							
7 PROFESSIONAL FEES AND SERVICES	1,572						
8 CAPITAL OUTLAY							
9 FUNDED DEPRECIATION							
10 CONTINGENCY				222,758	222,758		
11							
12							
13 TOTAL APPROPRIATION	\$4,685,623	\$4,520,125	\$4,610,527	\$4,677,917	\$4,677,917	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	3,411,991	3,248,284		3,183,318	3,183,318		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	1,271,841	1,271,841		1,271,841	1,271,841		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS	1,791						
21 TOTAL INCOME	\$4,685,623	\$4,520,125		\$4,455,159	\$4,455,159	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$222,758	\$222,758	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2870000

INSTITUTION OZARKA COLLEGE

APPROPRIATION B63

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	1,909,793	4,000,000	4,000,000	4,500,000	4,500,000		
2 EXTRA HELP WAGES	39,294	300,000	300,000	300,000	300,000		
3 OVERTIME	0	1,000	1,000	1,000	1,000		
4 PERSONAL SERVICES MATCHING	1,157,887	2,750,000	2,750,000	3,000,000	3,000,000		
5 OPERATING EXPENSES	3,119,088	5,000,000	5,000,000	5,000,000	5,000,000		
6 CONFERENCE FEES & TRAVEL	5,032	100,000	100,000	100,000	100,000		
7 PROFESSIONAL FEES AND SERVICES	18,351	200,000	200,000	200,000	200,000		
8 CAPITAL OUTLAY	433,092	600,000	600,000	600,000	600,000		
9 CAPITAL IMPROVEMENTS	0	1,500,000	1,500,000	1,000,000	1,000,000		
10 DEBT SERVICE	353,441	1,000,000	1,000,000	750,000	750,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12 PROMOTIONAL ITEMS	0	50,000	50,000	50,000	50,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$7,035,978	\$15,501,000	\$15,501,000	\$15,501,000	\$15,501,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	2,624,354	3,500,000		4,000,000	4,000,000		
19 ALL OTHER FEES	1,510,450	2,000,000		2,000,000	2,000,000		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21 INVESTMENT INCOME	111,270	75,000		75,000	75,000		
22 FEDERAL CASH FUNDS	1,428,083	6,600,000		6,000,000	6,000,000		
23 OTHER CASH FUNDS	1,547,188	3,326,000		3,426,000	3,426,000		
24 TOTAL INCOME	\$7,221,345	\$15,501,000		\$15,501,000	\$15,501,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	(\$185,367)	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	154	179	220	220	220	
TOBACCO POSITIONS						
EXTRA HELP **	100	100	100	100	100	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

OZARKA COLLEGE

(NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING	75,306	40,723		34,583	85,000	55,000		30,000
3 FOOD SERVICES	8,009	6,095		1,914	10,000	10,000		0
4 STUDENT UNION				0				0
5 BOOKSTORE				0				0
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER				0				0
8 SUBTOTAL	\$83,315	\$46,818	\$0	\$36,497	\$95,000	\$65,000	\$0	\$30,000
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***				0				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$83,315	\$46,818	\$0	\$36,497	\$95,000	\$65,000	\$0	\$30,000

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

FORM BR-5

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

OZARKA COLLEGE

(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:						107
(As of June 30, 2024)						
Nonclassified Administrative Employees:						
White Male:	21	Black Male:		Other Male:	1	Total Male: 22
White Female:	22	Black Female:		Other Female:	1	Total Female: 23
Nonclassified Health Care Employees:						
White Male:	1	Black Male:		Other Male:		Total Male: 1
White Female:	12	Black Female:		Other Female:		Total Female: 12
Faculty:						
White Male:	25	Black Male:		Other Male:		Total Male: 25
White Female:	23	Black Female:		Other Female:	1	Total Female: 24
Total White Male:	47	Total Black Male:	0	Total Other Male:	1	Total Male: 48
Total White Female:	57	Total Black Female:	0	Total Other Female:	2	Total Female: 59
Total White:	104	Total Black:	0	Total Other:	3	Total Employees: 107
				<b>Total Minority:</b>	3	

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
 AUDIT OF OZARKA COLLEGE  
 June 30, 2023**

<p><i>Finding No. 1:</i></p>	<p>Financial statements should be presented fairly in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The College’s internal control system did not detect or prevent material misstatements in the financial statements. Key errors in the Comparative Statement of Net Position, the Comparative Statement of Cash Flows, and the Notes to the Financial Statements included:</p> <p><u>Comparative Statement of Net Position and Notes to the Financial Statements</u></p> <ul style="list-style-type: none"> <li>• Accounts receivable were understated by \$5,336 due to the omission of a grant receivable.</li> <li>• Various accounts payable totaling \$7,820 were misclassified in the disaggregation of accounts payable note.</li> <li>• Lease obligations note disclosure was understated by \$14,602.</li> </ul> <p><u>Comparative Statement of Cash Flows</u></p> <ul style="list-style-type: none"> <li>• Net cash outflows from operating activities and net cash provided by noncapital financing activities, were understated by \$222,632 and \$122,981, respectively, and net cash outflows from capital and related financing activities were overstated by \$99,651 primarily due to accrual adjustment errors in operating and nonoperating federal grants and contracts and other grants and gifts, and errors in the elimination of noncash transactions and proceeds from the sale of capital assets.</li> </ul> <p>The financial statements and notes to the financial statements were corrected by College personnel during the audit.</p>
<p><i>Institution’s Response:</i></p>	<p>The financial statements and notes to the financial statements were corrected by personnel during the audit. As a result of the finding, Ozarka College has implemented enhanced controls to ensure accurate financial reporting.</p>

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**PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS**  
**Dr. G. Keith Pinchback - Chancellor**

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**ENABLING LAWS**

Act 560 of 1965 and Act 66 of the Fiscal Session, 2024

**MISSION AND CORE VALUES**

PCCUA is a multi-campus, two-year college serving the communities in Eastern Arkansas. The College is committed to helping every student succeed. We provide high-quality, accessible educational opportunities and skills development to promote life-long learning, and engage in the lives of our students and our communities.

Phillips Community College respects the values of diversity, equity and inclusion when interacting with its student body and community. The College also recognizes the worth and potential of each student. Therefore, the college affirms the following beliefs and values:

<b>Student Success</b>	<b>We are committed to the success of every student. We believe all students, given the right conditions, can learn. We believe those conditions include high expectations reflected in a rigorous curriculum and personal engagement evidenced by a faculty and staff who invest themselves in the lives of our students and our communities.</b>
<b>The Power of Education</b>	We believe learning begins at birth and should last a lifetime. We believe in the power of education to transform lives and build strong, productive communities.
<b>Diversity</b>	We respect the inherent worth and dignity of every person and believe that it is vital to uphold the fair and equitable treatment of all. We believe that access to education should not be a barrier to anyone who wishes to attain their goals.

# PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

## Dr. G. Keith Pinchback - Chancellor

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### HISTORY AND ORGANIZATION

In 1964, leaders from all parts of Arkansas became enthusiastic about the public community college concept and undertook the difficult task of amending the state's constitution to permit the development of a system of community colleges in Arkansas. The official history of Phillips County Community College dates from two events in 1965: (1) Act 560 of the Arkansas State Legislature, which paved the way for establishing community colleges; and (2) an affirmative vote by the people of Phillips County on October 23, 1965, which provided the local financial support for the College. Since that time, the College has continued to develop and grow into the institution it is today as we continue to evolve to meet the ever-changing needs of our students and communities.

<b>November 1, 1965</b>	<b>The Board of Trustees was appointed by the Governor of the State and met for the first time officially creating Phillips County Community College. An early order of business for the Board was the election of Dr. John Easley as the first President of the College. The Board of Trustees decided that since construction of a new plant would take approximately two years, classes would begin in the Naval Reserve Building in Helena. The building served as home for Phillips County Community College for two years.</b>
<b>May, 1968</b>	The first graduating class was announced. Construction of the permanent College facilities was also completed in 1968.
In 1972, the Fine Arts Center and Lily Peter Auditorium were completed with generous support from the community. In 1976, the Nursing Education Complex was completed, and in 1982, the Technical & Industrial Education Complex was opened. The Easley Administration building was completed in 1986, and a year later, the College's library was renovated and named the Lewis Library, thanks to the generosity of the A. B. Lewis family. Since that time, the College has experienced growth with an expansion of the curriculum and facilities. Enrollment increased steadily in the early 1990's, and the Asa W. Bonner Student Center was dedicated in 1991. The Mitchell Science Annex was added to the Nursing Education Complex in 1992. In 1993, the historic Pillow-Thompson House in Helena was donated to the College by Josephine Thompson and her son, George de Man. The house was renovated with the generous support of community and historic preservation grants and reopened in May of 1997.	
<b>March, 1996</b>	The people of Arkansas County passed a referendum to annex that county into the PCCC taxing district. The Board of Trustees changed the name of the college to Phillips Community College to reflect the multi-county support and began plans to expand the off-campus programs in Stuttgart. In June 1996, the State transferred the former Rice Belt Technical Institute in DeWitt to Phillips Community College.

## PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS Dr. G. Keith Pinchback - Chancellor

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**July 1, 1996**

**Phillips Community College became a member of the University of Arkansas System.**

The campuses in Arkansas County have grown to include day and evening classes in Stuttgart and general education programs in DeWitt. The Stuttgart facility is equipped with traditional classrooms, science labs, computer labs, a large technical training lab, compressed video labs for distance learning, a library, large lecture room, bookstore, and offices. Construction of the Grand Prairie Center on the Stuttgart Campus was completed in 2011. The DeWitt facility expansion and reconstruction included an addition of 14,000 square feet and renovations to 15,000 square feet. The addition includes traditional and distance learning classrooms, library, and student center. In 2003, the Grand Prairie War Memorial Auditorium Board voted to offer a long-term lease of the auditorium to the College as a technology training center. In 2007, the National Guard Armory in DeWitt was leased to the College as a headquarters for the agriculture program.

Phillips Community College of the University of Arkansas has always been a leader and innovator in higher education in Arkansas. The College has grown from an original enrollment of fewer than 250 students in 14 program areas to over 1,200 students in a wide range of academic, occupational/technical, workforce, and continuing education programs both on-campus and on-line. New programs are continually being developed so that PCCUA remains responsive to the educational and workforce needs of the people of the Arkansas Delta and the Grand Prairie.

### **ACCREDITATION**

Phillips Community College is accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	10,814,196		10,654,678		10,844,719		10,987,804		10,987,804		10,987,804		10,987,804	
2 CASH	5,931,566		25,275,000		25,275,000		25,275,000		25,275,000		25,275,000		25,275,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$16,745,762	166	\$35,929,678	287	\$36,119,719	287	\$36,262,804	296	\$36,262,804	296	\$36,262,804	296	\$36,262,804	296
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	9,105,931	54%	8,923,812	25%			8,756,310	24%	8,756,310	24%	8,756,310	24%	8,756,310	24%
14 EDUCATIONAL EXCELLENCE TRUST FUND	1,178,409	7%	1,201,010	3%			1,201,010	3%	1,201,010	3%	1,201,010	3%	1,201,010	3%
15 WORKFORCE 2000	529,856	3%	529,856	1%			529,856	1%	529,856	1%	529,856	1%	529,856	1%
16 CASH FUNDS	4,578,899	27%	21,775,000	61%			21,775,000	61%	21,775,000	61%	21,775,000	61%	21,775,000	61%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	1,352,667	8%	3,500,000	10%			3,500,000	10%	3,500,000	10%	3,500,000	10%	3,500,000	10%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$16,745,762	100%	\$35,929,678	100%			\$35,762,176	100%	\$35,762,176	100%	\$35,762,176	100%	\$35,762,176	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$500,628		\$500,628		\$500,628		\$500,628	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$13,229,217
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$2,495,200
INVENTORIES	\$53,647
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$62,201
INSURANCE DEDUCTIBLES	\$300,000
MAJOR CRITICAL SYSTEMS FAILURES	\$50,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,850,776
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$250,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$8,167,393

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNium**

FUND CWP0000

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION \_\_\_\_\_

308

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	7,318,764	7,100,000	7,213,170	6,960,324	6,960,324		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,640,911	1,704,000	1,804,000	1,740,764	1,740,764		
5 OPERATING EXPENSES	1,854,521	1,850,678	1,827,549	1,763,487	1,763,487		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				523,229	523,229		
11							
12							
13 TOTAL APPROPRIATION	\$10,814,196	\$10,654,678	\$10,844,719	\$10,987,804	\$10,987,804	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	9,105,931	8,923,812		8,756,310	8,756,310		
16 EDUCATIONAL EXCELLENCE TRUST FUND	1,178,409	1,201,010		1,201,010	1,201,010		
17 SPECIAL REVENUES * [WF2000]	529,856	529,856		529,856	529,856		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$10,814,196	\$10,654,678		\$10,487,176	\$10,487,176	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$500,628	\$500,628	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2150000

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION A73

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	1,030,492	4,200,000	4,200,000	4,200,000	4,200,000		
2 EXTRA HELP WAGES	532,454	1,000,000	1,000,000	1,000,000	1,000,000		
3 OVERTIME	17,878	200,000	200,000	200,000	200,000		
4 PERSONAL SERVICES MATCHING	650,129	2,000,000	2,000,000	2,000,000	2,000,000		
5 OPERATING EXPENSES	2,228,715	5,500,000	5,500,000	5,485,000	5,485,000		
6 CONFERENCE FEES & TRAVEL	91,475	450,000	450,000	450,000	450,000		
7 PROFESSIONAL FEES AND SERVICES	948,475	1,100,000	1,100,000	1,100,000	1,100,000		
8 CAPITAL OUTLAY	274,121	3,300,000	3,300,000	3,300,000	3,300,000		
9 CAPITAL IMPROVEMENTS	0	6,000,000	6,000,000	6,000,000	6,000,000		
10 DEBT SERVICE	134,599	1,500,000	1,500,000	1,500,000	1,500,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12 PROMOTIONAL ITEMS	23,228	25,000	25,000	40,000	40,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$5,931,566	\$25,275,000	\$25,275,000	\$25,275,000	\$25,275,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	2,692,349	2,700,000		2,700,000	2,700,000		
19 ALL OTHER FEES							
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	132,739	103,500		103,500	103,500		
21 INVESTMENT INCOME	260,089	55,400		55,400	55,400		
22 FEDERAL CASH FUNDS	1,352,667	3,500,000		3,500,000	3,500,000		
23 OTHER CASH FUNDS	1,493,722	18,916,100		18,916,100	18,916,100		
24 TOTAL INCOME	\$5,931,566	\$25,275,000		\$25,275,000	\$25,275,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	166	287	287	296	296	
TOBACCO POSITIONS						
EXTRA HELP **	42	900	900	900	900	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *		81,450		(81,450)		116,620		(116,620)
2 HOUSING				0				0
3 FOOD SERVICES				0				0
4 STUDENT UNION				0				0
5 BOOKSTORE	309,638	361,695		(52,057)	290,000	290,000		0
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER	41,798	1,215		40,583	90,480	65,400		25,080
8 SUBTOTAL	\$351,436	\$444,360	\$0	(\$92,924)	\$380,480	\$472,020	\$0	(\$91,540)
9 ATHLETIC TRANSFER **	86,030			86,030	91,540			91,540
10 OTHER TRANSFERS ***	32,680			32,680				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$470,146	\$444,360	\$0	\$25,786	\$472,020	\$472,020	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Other: Facility Rental, Ticket Sales, and Concessions

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					<u>163</u>
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	<u>18</u>	Black Male:	<u>17</u>	Other Male:	<u>0</u>
White Female:	<u>42</u>	Black Female:	<u>37</u>	Other Female:	<u>0</u>
				Total Male:	<u>35</u>
				Total Female:	<u>79</u>
Nonclassified Health Care Employees:					
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>
				Total Male:	<u>0</u>
				Total Female:	<u>0</u>
Faculty:					
White Male:	<u>15</u>	Black Male:	<u>3</u>	Other Male:	<u>0</u>
White Female:	<u>23</u>	Black Female:	<u>8</u>	Other Female:	<u>0</u>
				Total Male:	<u>18</u>
				Total Female:	<u>31</u>
Total White Male:	<u>33</u>	Total Black Male:	<u>20</u>	Total Other Male:	<u>0</u>
Total White Female:	<u>65</u>	Total Black Female:	<u>45</u>	Total Other Female:	<u>0</u>
Total White:	<u>98</u>	Total Black:	<u>65</u>	Total Other:	<u>0</u>
			<b>Total Minority:</b>	<u>65</u>	
				Total Employees:	<u>163</u>

FORM BR-6





**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS**  
**June 30, 2023**

<i>Finding:</i>	No Findings noted
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## **SOUTH ARKANSAS COLLEGE**

### **Dr. Stephanie Tully-Dartez, President**

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#### **INSTITUTION HISTORY AND ORGANIZATION**

Amendment Number 52 to the Arkansas Constitution provide the constitutional authority for the establishment of state supported community colleges in Arkansas. Arkansas Code title 6 Education, Chapter 61 Post Secondary Institutions Generally, Subchapters 5 and 6 provide the statutory authority for the establishment and operation of the college. The original Oil Belt Vocation – Technical School located on East Main opened its doors in 1967. Act 1244 of 1991 authorized the name change to Oil Belt Technical College in 1991 and authorized an expanded mission.

Act 171 of the regular session of 1975 authorized Southern State College to establish a branch campus in El Dorado beginning July 1, 1975, to be known as the Southern State College, El Dorado Branch. In 1976 the name was changed to Southern Arkansas University, El Dorado Branch. The Branch was governed by the Board of Trustees of the Southern Arkansas University.

Under the Arkansas Code provisions noted above, a Steering Committee was formed to gather signatures calling for a special election to merge Oil Belt Technical College, a state-supported technical college governed by the State Board of Higher Education and Southern Arkansas University – El Dorado Branch, a two-year state-supported branch governed by the Southern Arkansas University Board of Trustees. Both boards endorsed holding the election and on March 31, 1992, the majority of electors voting in the special election in Union County established the Union County Community College District authorizing a one-half mill levy on the real and personal property of Union County to support the College. The Governor appointed the first Board of Trustees and named the institution the South Arkansas College. The Board was officially sworn in on April 14, 1992. The College had a transition period until July 1, 1992, when the predecessor colleges were officially abolished. The new College began operation under its own budgetary authority and Board of Trustees. The College operates its East Campus (formerly Oil Belt Technical College) and it's West Campus (formerly Southern Arkansas University—El Dorado Branch) in El Dorado. The College has offered classes in Warren since 2003. Located at 300 South West Avenue, the campus still includes the Junior College Building built in 1905 with the site continually used for public education since 1858. Currently Act 19 of the Fiscal Session of 2022 authorizes an appropriation for Personal Services and Operating Expenses.

## SOUTH ARKANSAS COLLEGE

### Dr. Stephanie Tully-Dartez, President

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#### Board of Trustees

South Arkansas College is governed by a nine-member Board of Trustees. Under the option selected by the Board of Trustees as provided by Act 1349 of 1995, the positions on the Board shall become vacant as current terms expire and persons who are residents and qualified electors of the community college district shall be appointed by the Governor for a term of six (6) years.

#### Mission Statement

South Arkansas College promotes excellence in learning, teaching, and service; provides lifelong educational opportunities; and serves as a cultural, intellectual and economic resource for the community.

#### Purposes/Challenges

South Arkansas College continues to evolve and maintain relevance with students, employers, and university partners. Student success, community connections, sustainability, and viability are at the center of the college's updated 2022 - 2027 strategic plan, entitled, "THRIVE." Focus areas within the plan include goals and strategies to provide necessary resources, inclusive access, and a student experience that fosters the highest level of learning possible. During the two years navigating the worst of the pandemic, SouthArk successfully maintained students in on-campus classes with adequate personal safety protocols in place. The result was creative and continued instruction with very few instances of COVID-19 transmission reported as a result of on-campus exposure. The college continues to track economic expansion activity in the region, and is adding instructional programming to accommodate increasing demand for nurses, medium and heavy truck maintenance technicians, and forestry technicians. Employer input, through technical program advisory committees, continues to be the driving force for curriculum, instructional, and laboratory equipment updates and upgrades. This full-circle communication model ensures that program completers (short-term non-credit, high school tech center, or certificate / degree programs) have relevant skills for high-wage, high-demand jobs in the communities served by the college.

**Non-Formula Request:** SouthArk is requesting funding for the South Arkansas Arboretum, which is approximately twelve acres of property owned by the El Dorado School District and leased to the State of Arkansas Department of Parks

## **SOUTH ARKANSAS COLLEGE**

### **Dr. Stephanie Tully-Dartez, President**

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and Tourism. Act 1039 of 1990 added the classification of Arboretum to the Arkansas State Park System as the 50th state park. Located in El Dorado (Union County), it is Arkansas' only state park located within a city. An operating agreement between the State of Arkansas Department of Parks and Tourism and South Arkansas College (SouthArk) dated May 20, 1994, states that the College will manage and operate the park.

**Features:** The Arboretum offers education and recreational activities for visitors and features plants indigenous to Arkansas' West Gulf Coastal Plain region, plus flowering azaleas and camellias. Signs identify many of the trees, including shortleaf and loblolly pines, southern and sweet bay magnolias, black gum white ash, American sycamore, Carolina beech, American holly, black cherry, sugar maple, and oak species such as water, post, southern red, white and over cup oaks. The site's facilities includes multiple walking trails. Limited numbers of wildflowers bloom spring through fall. Birds seen year-round include northern cardinals, blue jays, Carolina wrens and chickadees, tufted titmice, northern mockingbirds, and American robins. Building improvements include restrooms, a pavilion, bridges and a gazebo. Projects have included perimeter fencing, a service road into the property, trails, the construction of wooden bridges and two small dams to create ponds. Though the rolling terrain of the property was intended for preserving native vegetation, flowering azaleas and camellias were imported to a portion of the acreage to make the Arboretum attractive to visitors. By the early 1990s the Arboretum had fallen on hard times. Community leaders including Jodie Mahony, former State legislator, sought to preserve the park and obtained some general improvement funds and other monies for the facility. It was at this point that the lease/operating agreement were enacted to help preserve the park.

**Current Funding:** Currently, SouthArk provides funding for the Arboretum through the College's operational budget. While designated a state park, the State of Arkansas Department of Parks and Tourism does not provide any funding for the park. The Arkansas College and university funding formula provides no funds for the operation of the Arboretum. The College ensures the park is open seven (7) days a week during daylight hours. SouthArk provides a full time groundskeeper. Extra help and maintenance services are provided as needed for routine maintenance of the grounds and facilities. Private contributions from local fund raising functions and volunteer labor have provided a portion of the garden and plant activity maintenance. The South Arkansas Arboretum Committee is appointed by the SouthArk Board of Trustees and directs Arboretum activities.

**SOUTH ARKANSAS COLLEGE**  
**Dr. Stephanie Tully-Dartez, President**

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**Formula Funding Increase requests:** Requests for increase on the BR-3 for Extra Help Wages is to meet 2024-2026 actual expenses and increases for Personal Services Matching and Operating Expenses are 10% above current year authorized appropriations to attempt to meet growing demand of expenditures. Requests on the BR-4 for Regular Salaries and Extra Help Wages reflect 4.9% increase requests above current year to allow for increases in wages via COLAs, merit increases, merit bonuses to faculty and staff, and/or to meet market salary wages for current and future employees.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION SOUTH ARKANSAS COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	7,498,527		7,389,200		7,520,795		7,614,223		7,614,223		7,614,223		7,614,223	
2 CASH	9,784,800		22,032,222		22,032,222		22,032,222		22,032,222		22,032,222		22,032,222	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$17,283,327	155	\$29,421,422	163	\$29,553,017	300	\$29,646,445	302	\$29,646,445	302	\$29,646,445	302	\$29,646,445	302
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	6,208,533	36%	6,084,362	21%			5,962,675	20%	5,962,675	20%	5,962,675	20%	5,962,675	20%
14 EDUCATIONAL EXCELLENCE TRUST FUND	827,577	5%	843,449	3%			843,449	3%	843,449	3%	843,449	3%	843,449	3%
15 WORKFORCE 2000	461,389	3%	461,389	2%			461,389	2%	461,389	2%	461,389	2%	461,389	2%
16 CASH FUNDS	9,721,986	56%	21,020,962	71%			21,020,962	72%	21,020,962	72%	21,020,962	72%	21,020,962	72%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	62,814	0%	1,011,260	3%			1,011,260	3%	1,011,260	3%	1,011,260	3%	1,011,260	3%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	1,028	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$17,283,327	100%	\$29,421,422	100%			\$29,299,735	100%	\$29,299,735	100%	\$29,299,735	100%	\$29,299,735	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$346,710		\$346,710		\$346,710		\$346,710	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$8,559,643
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$269,291
INVENTORIES	\$8,307
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$10,000
MAJOR CRITICAL SYSTEMS FAILURES	\$500,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,200,839
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$6,571,206

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CWS0000

INSTITUTION SOUTH ARKANSAS COLLEGE

APPROPRIATION 793

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	4,373,529	4,273,202	4,396,797	4,296,797	4,296,797		
2 EXTRA HELP WAGES	191,402	191,402	191,402	210,542	210,542		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,346,565	1,346,565	1,346,565	1,316,878	1,316,878		
5 OPERATING EXPENSES	1,576,714	1,567,714	1,575,714	1,427,424	1,427,424		
6 CONFERENCE FEES & TRAVEL	10,317	10,317	10,317	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				362,582	362,582		
11							
12							
13 TOTAL APPROPRIATION	\$7,498,527	\$7,389,200	\$7,520,795	\$7,614,223	\$7,614,223	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	6,208,533	6,084,362		5,962,675	5,962,675		
16 EDUCATIONAL EXCELLENCE TRUST FUND	827,577	843,449		843,449	843,449		
17 SPECIAL REVENUES * [WF2000]	461,389	461,389		461,389	461,389		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS	1,028						
21 TOTAL INCOME	\$7,498,527	\$7,389,200		\$7,267,513	\$7,267,513	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$346,710	\$346,710	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

FORM BR-3

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

NOTE: Line 20 - Tuition Adjustment Reimbursement



**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2210000

INSTITUTION SOUTH ARKANSAS COLLEGE

APPROPRIATION B78

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	3,023,805	5,487,746	5,487,746	5,652,378	5,821,950		
2 EXTRA HELP WAGES	140,603	362,094	362,094	365,715	369,372		
3 OVERTIME	40,814	43,445	43,445	50,000	50,000		
4 PERSONAL SERVICES MATCHING	1,040,867	1,571,035	1,571,035	1,571,035	1,571,035		
5 OPERATING EXPENSES	3,422,186	4,286,825	4,286,825	4,286,825	4,286,825		
6 CONFERENCE FEES & TRAVEL	175,329	217,389	217,389	217,389	217,389		
7 PROFESSIONAL FEES AND SERVICES	27,534	32,171	32,171	100,000	100,000		
8 CAPITAL OUTLAY	130,490	321,448	321,448	314,893	314,893		
9 CAPITAL IMPROVEMENTS	1,372,211	8,885,030	8,885,030	8,483,593	8,310,364		
10 DEBT SERVICE	392,812	634,645	634,645	800,000	800,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	12,143	126,929	126,929	126,929	126,929		
12 PROMOTIONAL ITEMS	6,006	63,465	63,465	63,465	63,465		
13							
14							
15							
16 TOTAL APPROPRIATION	\$9,784,800	\$22,032,222	\$22,032,222	\$22,032,222	\$22,032,222	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	3,474,748	4,071,689		4,071,689	4,071,689		
19 ALL OTHER FEES	1,057,079	3,559,648		3,559,648	3,559,648		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	581,002	408,246		408,246	408,246		
21 INVESTMENT INCOME	610,332	596,075		596,075	596,075		
22 FEDERAL CASH FUNDS	62,814	1,011,260		1,011,260	1,011,260		
23 OTHER CASH FUNDS	3,998,825	12,385,304		12,385,304	12,385,304		
24 TOTAL INCOME	\$9,784,800	\$22,032,222		\$22,032,222	\$22,032,222	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	155	163	300	302	302	
TOBACCO POSITIONS						
EXTRA HELP **	71	71	175	175	175	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

SOUTH ARKANSAS COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	0	379,277	0	(379,277)	0	488,190	0	(488,190)
2 HOUSING	0	0	0	0	0	0	0	0
3 FOOD SERVICES	87,490	137,634	0	(50,144)	223,612	222,862	0	750
4 STUDENT UNION	0	0	0	0	0	0	0	0
5 BOOKSTORE	292,729	682,180	0	(389,451)	356,000	300,000	0	56,000
6 STUDENT ORGANIZATIONS AND PUBLICATIONS	0	0	0	0	0	0	0	0
7 OTHER	651,388	913,462	0	(262,074)	314,362	218,075	0	96,287
8 SUBTOTAL	\$1,031,607	\$2,112,553	\$0	(\$1,080,946)	\$893,974	\$1,229,127	\$0	(\$335,153)
9 ATHLETIC TRANSFER **	214,951			214,951	241,554			241,554
10 OTHER TRANSFERS ***	292,844			292,844	246,636			246,636
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,539,402	\$2,112,553	\$0	(\$573,151)	\$1,382,164	\$1,229,127	\$0	\$153,037

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Other - El Dorado Conference Center, vending, rental properties

NOTE: Line 10 - Other Transfers - Bookstore and El Dorado Conference Center operations

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SOUTH ARKANSAS COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					156
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	28	Black Male:	11	Other Male:	0
White Female:	37	Black Female:	29	Other Female:	3
				Total Male:	39
				Total Female:	69
Nonclassified Health Care Employees:					
White Male:	0	Black Male:	0	Other Male:	0
White Female:	0	Black Female:	0	Other Female:	0
				Total Male:	0
				Total Female:	0
Faculty:					
White Male:	17	Black Male:	2	Other Male:	0
White Female:	23	Black Female:	6	Other Female:	0
				Total Male:	19
				Total Female:	29
Total White Male:	45	Total Black Male:	13	Total Other Male:	0
Total White Female:	60	Total Black Female:	35	Total Other Female:	3
Total White:	105	Total Black:	48	Total Other:	3
				<b>Total Minority:</b>	51
				Total Employees:	156

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
 AUDIT OF SOUTH ARKANSAS COMMUNITY COLLEGE  
 June 30, 2022**

<p style="text-align: center;"><i>Finding No. 1: REPEAT</i></p>	<p>Financial Statements are the responsibility of the College's management and should be presented fairly in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The College has policies and procedures to properly record and classify transactions in the financial statements; however, the College's internal control did not detect or prevent material misstatements in the financial statements. The financial statements were subsequently corrected by College personnel during audit fieldwork. Key errors included:</p> <p><u>Comparative Statement of Net Position</u></p> <ol style="list-style-type: none"> <li>1. Errors and misclassifications totaling \$706,359, resulted in Other receivables being overstated by \$591,899.</li> <li>2. Errors and misclassifications resulted in Net position restricted for other and Net position invested in capital assets, net of related debt being overstated \$86,709 and \$249,974, respectively. Additionally, the college's Unrestricted net position was understated by \$248,217.</li> </ol> <p><u>Comparative Statement of Revenues, Expenses, and Changes in Net Position</u></p> <ol style="list-style-type: none"> <li>1. Errors and misclassifications totaling \$4,931,200, resulted in operating revenues being overstated by \$4,816,740.</li> <li>2. Errors and misclassifications totaling \$1,657,679 resulted in operating expenses being overstated by \$1,608,529.</li> <li>3. Errors and misclassifications totaling \$2,579,138 resulted in non-operating revenues (expenses) being understated by \$1,943,842.</li> <li>4. Misclassifications resulted in other revenues (expenses) for Capital grants being understated by \$680,095.</li> </ol> <p><u>Notes to the Financial Statements</u></p> <ol style="list-style-type: none"> <li>1. In the College's capital asset note disclosure (Note 5), improvements and infrastructure, net of accumulated depreciation, was understated \$1,849,410 due to classifying certain assets as right to use improvements in error when applying GASB statement No. 87, Leases.</li> <li>2. In the College's changes in long-term liabilities disclosure (Note 6) notes payable was understated and lease liability was overstated by \$1,757,280, due to errors in classifying liabilities when applying GASB Statement No. 87, Leases.</li> <li>3. In the College's public fund deposits note disclosure (Note 2), insured (FDIC) coverage and collateralized coverage were understated \$250,000 and \$884,724, respectively, for the carrying amount. Additionally, insured (FDIC) coverage was understated and collateralized coverage was overstated by \$168,768 and \$250,000, respectively, for the bank balance.</li> </ol> <p>A similar finding was reported in the previous seven audits.</p>
<p><i>Institution's Response:</i></p>	<p>In the previous audit, South Arkansas College reported a significant number of staff and management turnover in the Finance division. While it was anticipated these changes would provide corrective and positive changes to our overall financial</p>

**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF SOUTH ARKANSAS COMMUNITY COLLEGE**  
**June 30, 2022**

	<p>processes and reporting, that did not prove to be accurate. It is important to note, that subsequently, in FY23, both the Associate Vice President for Finance/Controller and the Vice President for Finance and Administration left employment at the College.</p> <p>As a result, in March of 2023, after the AVP/Controller had left, it was determined the financials for FY22 were very inadequate and incorrect, the College reached out to an outside accounting firm who with expertise specifically in Governmental and Non-Profit Accounting. Emrich and Scroggins, LLP were initially hired to prepare the financials, however, after the initial engagement began the magnitude of the issues were much more involved than anticipated. At the same time, a long-term employee with the College was moved to the AVP/Controller position to assist with this department and work with the CPA firm to prepare for the audit. It was discovered there were significant concerns and deficiencies in the financials including lack of financial statements.</p> <p>With the help of the accounting consultants and their expertise, SouthArk was able to have completed financials for audit review by the end of June, 2023. While there are significant concerns and misstatements from the FY 22 audit, the items in the material weaknesses and misstatements have been identified along with solutions to provide improved oversight and accuracy as well as much improved financials, FY23.</p> <p>The financials for the FY 23 year are already close to being finalized with the hopes of being much more efficient and allowing time for critical analytics prior to also prevent errors. SouthArk is already seeing improvement with all state reporting deadlines being met for 2023 as opposed to the previous year.</p> <p>South Ark acknowledges the misstatements and has begun the process of implementing better internal controls related to the preparation of the Financial Statements and Notes to the Financial Statements.</p>
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<p><i>Finding No. 2:</i></p>	<p>In July 2022, the College was notified it had incurred \$211,467 in penalties and interest for failure to timely file and furnish Forms 1095C and 1094C to the Internal Revenue Service (IRS) for the 2019 tax period. In December 2022, the College was notified by the IRS that the penalties and interest would be deducted from a \$278,725 overpayment the College made on the quarterly 941 Form for the period ending September 2022.</p>
<p><i>Institution's Response:</i></p>	<p>South Ark acknowledges that an erroneous overpayment as well as a failure to file forms 1095C and 1094C resulted in an unintended payment of a penalty to the Internal Revenue Service. The error is being corrected using IRS defined procedures and new internal procedures will provide checks and balances to prevent reoccurrence. Review and oversight have been added to that process.</p>

## **SOUTHERN ARKANSAS UNIVERSITY TECH**

### **Jerry Thomas, Chancellor**

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#### **INSTITUTION HISTORY AND ORGANIZATION**

Southern Arkansas University Tech is a public, not-for-profit, two-year College that specializes in technical training and offers the first two years of a university transfer program. The college is located approximately 100 miles south of Little Rock in the south-central section of the State. Primarily, SAU Tech serves the counties of Ouachita, Columbia, Dallas, and Calhoun.

The General Assembly of Arkansas created Southwest Technical Institute (SWTI) in 1967, with the purpose of providing a technically trained workforce for the growing Highland Industrial Park in which the institution was located. The Brown Foundation of Houston, Texas, which purchased the Shumaker Naval Ammunition Depot for use as an Industrial Park, donated 70 acres of land and 6 buildings, and this formed the initial physical facilities of the school. The State Board of Education operated SWTI until 1975 when, by an Act of the Arkansas legislature, Southwest Technical Institute became Southern Arkansas University Tech (SAU Tech), under the governance of the Board of Trustees of Southern Arkansas University. With this change, the college came under the jurisdiction of the Arkansas Department of Higher Education with the authority to grant up to and including the associate of arts, associate of science, and associate of applied science degrees.

In addition to offering traditional classroom courses, SAU Tech was one of the first colleges in Arkansas to receive approval through The Higher Learning Commission to offer its degrees online, and the status of its online offerings continues to thrive. SAU Tech is a diverse institution with several non-traditional programs under its umbrella. The college enjoys a sizeable enrollment in its high school concurrent credit program, which services eight counties in south Arkansas. The college also operates the Career Academy, which provides secondary vocational education programs for ten high schools in five surrounding counties. In addition, the college's Adult Education of Calhoun, Columbia and Ouachita Counties program provides basic skills training to adults with less than a high school education. Additionally, SAU Tech operates the Environmental Training Academy with a mission of providing statewide training to managers and operating personnel in the operation of city and industrial water, wastewater, and solid waste facilities as well as backflow prevention certification. Also under SAU Tech's umbrella is the Arkansas Fire Training Academy. Through operations at

## SOUTHERN ARKANSAS UNIVERSITY TECH

### Jerry Thomas, Chancellor

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the main site in Camden and through satellite operations in northeast, northwest, and central Arkansas, the Arkansas Fire Training Academy provides quality training and certification on a statewide basis to Arkansas fire services for fire and related emergency service programs. It also provides limited firefighter training on an international basis.

SAU Tech is unique in that it is the only college or university in the state that is located in an industrial park. Its location provides broad exposure to the industries located in the park and makes it well situated to address the educational needs of its industrial neighbors. SAU Tech understands its role in economic development and workforce training in south Arkansas through training opportunities for area business and industry as well as collaboration with other public and private entities in the area to develop strategies for economic growth.

The SAU Tech planning process, which is based a five-year cycle, is led by a Chancellor appointed planning committee. The current planning cycle covers the 2020-2025 academic years. SAU Tech's mission states Southern Arkansas University Tech is a comprehensive community college that meets the educational, training, and cultural needs of the communities it serves. The Vision Statement states the college will be the preferred choice for quality education and training in the communities it serves. The Core Values consist of eleven components:

Students	Respect	Excellence	Trust
Academics	Openness	Teamwork	Knowledge
Unity	Communication	Service	

The college's strategic plan prioritizes six campus-wide goals:

1. Student Access
2. Student Success
3. Workforce Development/Economic Innovation
4. Sustainability and Effectiveness
5. Facilities
6. Leadership/Professional Development



**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	5,783,553		5,863,369		5,974,253		6,144,362		6,144,362		6,144,362		6,144,362	
2 CASH	8,568,018		15,753,298		15,753,298		13,868,000		13,868,000		12,437,260		12,437,260	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$14,351,571	182	\$21,616,667	186	\$21,727,551	239	\$20,012,362	242	\$20,012,362	242	\$18,581,622	242	\$18,581,622	242
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	5,457,310	38%	5,530,868	26%			5,525,530	28%	5,525,530	28%	5,525,530	30%	5,525,530	30%
14 EDUCATIONAL EXCELLENCE TRUST FUND	326,243	2%	332,501	2%			332,501	2%	332,501	2%	332,501	2%	332,501	2%
15 WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
16 CASH FUNDS	7,274,987	51%	10,441,474	48%			10,441,474	53%	10,441,474	53%	10,441,474	57%	10,441,474	57%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	1,293,031	9%	5,311,824	25%			3,426,526	17%	3,426,526	17%	1,995,786	11%	1,995,786	11%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$14,351,571	100%	\$21,616,667	100%			\$19,726,031	100%	\$19,726,031	100%	\$18,295,291	100%	\$18,295,291	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$286,331		\$286,331		\$286,331		\$286,331	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$4,422,590
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$300,000
INVENTORIES	\$100,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$750,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$500,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$2,672,590

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CSS0000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH

APPROPRIATION 294

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	3,830,263	3,906,868	3,906,868	3,885,005	3,885,005		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	991,967	1,042,385	1,042,385	959,357	959,357		
5 OPERATING EXPENSES	881,323	814,116	925,000	907,411	907,411		
6 CONFERENCE FEES & TRAVEL	40,000	50,000	50,000	50,000	50,000		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	40,000	50,000	50,000	50,000	50,000		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				292,589	292,589		
11							
12							
13 TOTAL APPROPRIATION	\$5,783,553	\$5,863,369	\$5,974,253	\$6,144,362	\$6,144,362	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	5,457,310	5,530,868		5,525,530	5,525,530		
16 EDUCATIONAL EXCELLENCE TRUST FUND	326,243	332,501		332,501	332,501		
17 SPECIAL REVENUES * [WF2000]							
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$5,783,553	\$5,863,369		\$5,858,031	\$5,858,031	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$286,331	\$286,331	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2170000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH

APPROPRIATION A65

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	2,213,520	3,150,000	3,150,000	3,213,000	3,277,260		
2 EXTRA HELP WAGES	105,330	175,000	175,000	180,000	185,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	986,501	1,100,000	1,100,000	1,100,000	1,100,000		
5 OPERATING EXPENSES	3,355,719	4,453,298	4,453,298	4,500,000	4,500,000		
6 CONFERENCE FEES & TRAVEL	140,889	200,000	200,000	200,000	200,000		
7 PROFESSIONAL FEES AND SERVICES	311,569	325,000	325,000	400,000	400,000		
8 CAPITAL OUTLAY	911,742	1,300,000	1,300,000	1,300,000	1,300,000		
9 CAPITAL IMPROVEMENTS	221,588	4,000,000	4,000,000	2,000,000	500,000		
10 DEBT SERVICE	321,160	450,000	450,000	375,000	375,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	600,000	600,000	600,000	600,000		
12							
13							
14							
15							
16 TOTAL APPROPRIATION	\$8,568,018	\$15,753,298	\$15,753,298	\$13,868,000	\$12,437,260	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	4,154,713	4,473,327		4,473,327	4,473,327		
19 ALL OTHER FEES							
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	832,883	843,147		843,147	843,147		
21 INVESTMENT INCOME	287,391	125,000		125,000	125,000		
22 FEDERAL CASH FUNDS	1,293,031	5,311,824		3,426,526	1,995,786		
23 OTHER CASH FUNDS	2,000,000	5,000,000		5,000,000	5,000,000		
24 TOTAL INCOME	\$8,568,018	\$15,753,298		\$13,868,000	\$12,437,260	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	182	186	239	242	242	
TOBACCO POSITIONS						
EXTRA HELP **	175	172	175	175	175	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

SOUTHERN ARKANSAS UNIVERSITY TECH  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	217,505	523,329		(305,824)	252,850	538,338		(285,488)
2 HOUSING	443,810	363,828		79,982	476,800	330,148		146,652
3 FOOD SERVICES	305,694	305,213		481	375,520	354,712		20,808
4 STUDENT UNION	0	0		0	0	0		0
5 BOOKSTORE	28,466	0		28,466	22,000	0		22,000
6 STUDENT ORGANIZATIONS AND PUBLICATIONS	0	0		0	0	0		0
7 OTHER	8,025	0		8,025	7,000	124,070		(117,070)
8 SUBTOTAL	\$1,003,500	\$1,192,370	\$0	(\$188,870)	\$1,134,170	\$1,347,268	\$0	(\$213,098)
9 ATHLETIC TRANSFER **	249,200			249,200	198,404			198,404
10 OTHER TRANSFERS ***	0			0	14,694			14,694
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,252,700	\$1,192,370	\$0	\$60,330	\$1,347,268	\$1,347,268	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Vending Sales

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SOUTHERN ARKANSAS UNIVERSITY TECH  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					<u>123</u>
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	<u>14</u>	Black Male:	<u>8</u>	Other Male:	<u>0</u>
White Female:	<u>18</u>	Black Female:	<u>24</u>	Other Female:	<u>1</u>
				Total Male:	<u>22</u>
				Total Female:	<u>43</u>
Nonclassified Health Care Employees:					
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>
				Total Male:	<u>0</u>
				Total Female:	<u>0</u>
Faculty:					
White Male:	<u>21</u>	Black Male:	<u>5</u>	Other Male:	<u>1</u>
White Female:	<u>24</u>	Black Female:	<u>6</u>	Other Female:	<u>1</u>
				Total Male:	<u>27</u>
				Total Female:	<u>31</u>
Total White Male:	<u>35</u>	Total Black Male:	<u>13</u>	Total Other Male:	<u>1</u>
Total White Female:	<u>42</u>	Total Black Female:	<u>30</u>	Total Other Female:	<u>2</u>
Total White:	<u>77</u>	Total Black:	<u>43</u>	Total Other:	<u>3</u>
				<b>Total Minority:</b>	<u>46</u>
				Total Employees:	<u>123</u>

FORM BR-6



**SOUTHERN ARKANSAS UNIVERSITY TECH**  
**ARKANSAS ENVIRONMENTAL TRAINING ACADEMY**  
Jerry Thomas, Chancellor

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**INSTITUTION HISTORY AND ORGANIZATION**

The Arkansas Environmental Training Academy is a division of Southern Arkansas University Tech in Camden, Arkansas. The Academy is the designated Environmental Training Center for the State of Arkansas. Created in the early 1970's, the Academy is mandated by the State Legislature to provide environmental education and training programs for municipal and industrial operator licensing Programs administered by the Arkansas Department of Health and the Arkansas Department of Environmental Quality. The Academy staff is comprised of (1) Director, (1) Assistant Director, (5) Program Coordinator/Instructors, (24) Part-time (Adjunct) Instructors and (2) Administrative Staff.

The Academy is made up of five distinct divisions:

- Water
- Wastewater
- Backflow Prevention
- Solid Waste Management
- Environmental Health & Safety

**INSTITUTIONAL OBJECTIVES**

The Goal of the Arkansas Environmental Training Academy is to provide quality training and certification services that lead to the protection and sustainability of the state's natural resources and the public health and welfare of the citizens of the State of Arkansas. This goal is accomplished by providing training that leads to state licensure for our students. Academy services are provided on-campus, off-campus and by Internet delivery to municipal, private, and industrial personnel statewide.

The Objective of the Academy is to provide quality training programs that enable municipal, private, and industrial personnel to achieve and/or maintain Arkansas Energy and Environment Division of Environmental Quality and/or Arkansas Department of Health licensure and certification programs.

**SOUTHERN ARKANSAS UNIVERSITY TECH**  
**ARKANSAS ENVIRONMENTAL TRAINING ACADEMY**  
**Jerry Thomas, Chancellor**

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The strategies involved to accomplishing these objectives include:

- Continually monitor, review, and revise our training programs to ensure they meet the latest state and federal regulations and guidelines.
- Evaluate student learning by giving pre-exams, post-exams and written classroom quizzes in all courses and monitor the pass/fail rates for applicable certification and licensure exams.
- Provide professional development opportunities for full-time and part-time staff.
- Deliver Water, Wastewater, Backflow, Solid Waste, and Environmental Health and Safety training at locations statewide.
- Deliver training via alternative learning methodologies, such as Zoom and Internet delivery.
- Continue to identify industry groups for the purpose of developing partnerships and to identify training needs to better serve the State of Arkansas.
- The AETA is partnered with the Texas A&M Engineering Extension Service (TEEX) as an OSHA Host Training Organization for the state of Arkansas. The AETA will provide OSHA safety training statewide.
- Southern Arkansas University Tech, through Portfolio Development, provides college credit for AETA non-credit training. AETA Students can earn college credit towards the Associate of Professional Studies Degree, with an Emphasis in Environmental Management.



**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION ARKANSAS ENVIRONMENTAL TRAINING ACADEMY

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	429,554		430,599		970,807		455,807		455,807		455,807		455,807	
2 CASH	431,815		656,627		656,627		677,900		677,900		691,900		691,900	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$861,369	20	\$1,087,226	20	\$1,627,434	26	\$1,133,707	26	\$1,133,707	26	\$1,147,707	26	\$1,147,707	26
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	375,036	36%	375,036	34%			401,289	35%	401,289	35%	401,289	35%	401,289	35%
14 EDUCATIONAL EXCELLENCE TRUST FUND	54,518	5%	55,563	5%			55,563	5%	55,563	5%	55,563	5%	55,563	5%
15 WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
16 CASH FUNDS	621,513	59%	656,627	60%			677,900	60%	677,900	60%	691,900	60%	691,900	60%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$1,051,067	100%	\$1,087,226	100%			\$1,134,752	100%	\$1,134,752	100%	\$1,148,752	100%	\$1,148,752	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$189,698)		\$0				(\$1,045)		(\$1,045)		(\$1,045)		(\$1,045)	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$1,419,265
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$50,000
INVENTORIES	\$25,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	\$15,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$95,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$25,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$1,209,265

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CSS0000

INSTITUTION ARKANSAS ENVIRONMENTAL TRAINING ACADEMY

APPROPRIATION 296

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	225,000	225,000	408,000	229,500	232,943		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	45,000	40,000	76,500	45,000	45,000		
5 OPERATING EXPENSES	109,554	140,599	361,307	151,307	142,864		
6 CONFERENCE FEES & TRAVEL	25,000	25,000	25,000	30,000	35,000		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	25,000	0	100,000	0	0		
9 FUNDED DEPRECIATION							
10							
11							
12							
13 TOTAL APPROPRIATION	\$429,554	\$430,599	\$970,807	\$455,807	\$455,807	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	375,036	375,036		401,289	401,289		
16 EDUCATIONAL EXCELLENCE TRUST FUND	54,518	55,563		55,563	55,563		
17 SPECIAL REVENUES * [WF2000]							
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$429,554	\$430,599		\$456,852	\$456,852	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		(\$1,045)	(\$1,045)	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2170000

INSTITUTION ARKANSAS ENVIRONMENTAL TRAINING ACADEMY

APPROPRIATION A67

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	231,697	236,500	236,500	242,000	245,000		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	105,527	119,900	119,900	119,900	119,900		
5 OPERATING EXPENSES	74,975	155,027	155,027	165,000	175,000		
6 CONFERENCE FEES & TRAVEL	14,738	24,200	24,200	30,000	30,000		
7 PROFESSIONAL FEES AND SERVICES	0	11,000	11,000	11,000	12,000		
8 CAPITAL OUTLAY	4,878	55,000	55,000	55,000	55,000		
9 CAPITAL IMPROVEMENTS	0	55,000	55,000	55,000	55,000		
10 DEBT SERVICE							
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12							
13							
14							
15							
16 TOTAL APPROPRIATION	\$431,815	\$656,627	\$656,627	\$677,900	\$691,900	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	537,628	458,500		458,500	458,500		
19 ALL OTHER FEES							
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21 INVESTMENT INCOME	83,885	50,000		50,000	50,000		
22 FEDERAL CASH FUNDS							
23 OTHER CASH FUNDS		148,127		169,400	183,400		
24 TOTAL INCOME	\$621,513	\$656,627		\$677,900	\$691,900	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	(\$189,698)	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	20	20	26	26	26	
TOBACCO POSITIONS						
EXTRA HELP **	50	50	50	50	50	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

ARKANSAS ENVIRONMENTAL TRAINING ACADEMY  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING				0				0
3 FOOD SERVICES				0				0
4 STUDENT UNION				0				0
5 BOOKSTORE				0				0
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER				0				0
8 SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***				0				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS ENVIRONMENTAL TRAINING ACADEMY  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:						13
						(As of June 30, 2024)
Nonclassified Administrative Employees:						
White Male:	2	Black Male:	0	Other Male:	0	Total Male: 2
White Female:	1	Black Female:	1	Other Female:	0	Total Female: 2
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: 0
White Female:	0	Black Female:	0	Other Female:	0	Total Female: 0
Faculty:						
White Male:	8	Black Male:	0	Other Male:	0	Total Male: 8
White Female:	1	Black Female:	0	Other Female:	0	Total Female: 1
Total White Male:	10	Total Black Male:	0	Total Other Male:	0	Total Male: 10
Total White Female:	2	Total Black Female:	1	Total Other Female:	0	Total Female: 3
Total White:	12	Total Black:	1	Total Other:	0	Total Employees: 13
				<b>Total Minority:</b>	1	

FORM BR-6



**SOUTHERN ARKANSAS UNIVERSITY TECH  
ARKANSAS FIRE TRAINING ACADEMY  
Jerry Thomas, Chancellor**

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**INSTITUTION HISTORY AND ORGANIZATION**

The Arkansas Fire Training Academy (AFTA) was established in 1967 and is responsible education and training of approximately 15,000 firefighters in the Great State of Arkansas. Fire departments are career, volunteer, or a combination of both. The AFTA manages training by offering classes at the main campus in Camden, a satellite campus in Jonesboro, and at fire departments across the state as requested. Classes are offered during the day, at night, on weekends, or a combination thereof to accommodate the scheduling needs of emergency responders. In 2021, the AFTA generated 12,923 certificates and conducted 1,664 classes. From January – April of 2022, the AFTA issued 6,351 certificates and conducted 603 classes. That is on pace for pre-pandemic numbers of nearly 20,000 certificates and over 1,800 classes.

The AFTA manages classes with the following staff:

2 administrators  
8 instructors  
9 classified staff  
Part-time instructors as needed

**INSTITUTIONAL OBJECTIVES**

**I. Arkansas Fire Training Academy Mission Statement**

The mission of the Arkansas Fire Training Academy is to provide quality training and certification in fire and related emergency service programs to the Arkansas Fire Service in a safe, effective and efficient manner.

**SOUTHERN ARKANSAS UNIVERSITY TECH**  
**ARKANSAS FIRE TRAINING ACADEMY**  
**Jerry Thomas, Chancellor**

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**II. Institutional Goals**

The AFTA is committed to providing quality training programs to emergency responders throughout the state and beyond utilizing various technologies and methodologies to meet the needs of the fire service. The Academy is also committed to certifying personnel by meeting requirements of the applicable National Fire Protection Association (NFPA) Professional Qualifications for Fire Service Personnel. In addition, The AFTA shall support fire departments by maintaining the State's National Fire Incident Reporting System thereby helping participating departments become eligible for specific federal grants. Within its resources, the AFTA will accomplish its missions by offering on-campus training and certification services, off-campus training and certification services by direct deliveries, regional deliveries, and by alternative delivery methodologies as well as support services.

**III. Programs and Program Definitions:**

**Program 1 Name and Definition: Training - Programs are established from recognized standards or identified needs.**

**Goal 1:** To provide quality training programs that prepare personnel at the Camden site, at remote AFTA sites, at regional facilities or at individual fire departments.

**Objective 1:** To provide quality training programs that prepare responders to become certified to function at one of the identified NFPA Professional Qualifications Standards or portions thereof, one of the levels identified for individual departments to receive Act 833 monies and/or other applicable training needs that are identified.



**SOUTHERN ARKANSAS UNIVERSITY TECH  
ARKANSAS FIRE TRAINING ACADEMY  
Jerry Thomas, Chancellor**

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**Objective Strategy:** Constantly review and revise training programs to ensure they meet the latest standard(s) and reference sources.

**Objective Strategy:** Evaluate student learning, establishing competencies and measuring student performances.

**Objective Strategy:** Provide professional development opportunities for full-time and part-time staff.

**Objective Strategy:** Participate in fire service conferences and workshops to ensure fire service training needs are being addressed.

**Goal 2:** To provide a quality certification system for all personnel participating in an AFTA training event.

**Program 2 Name and Definition: Certification: To provide a certification system that addresses student evaluation, record-keeping, and support services, whereby it can be determined if the student is competent to be certified at one of the NFPA Professional Qualifications Standard levels.**

**Goal 1:** To provide a certification system that is fair and equitable to all personnel.

**Objective 1:** All cognitive test items shall be cross-referenced against applicable standards or objectives and reference documents.

**Objective Strategy:** Written test items shall have a rubric constructed for evaluation purposes.

**Objective 2:** All psychomotor (skill) test items shall have a rubric constructed for evaluation purposes.

**SOUTHERN ARKANSAS UNIVERSITY TECH**  
**ARKANSAS FIRE TRAINING ACADEMY**  
**Jerry Thomas, Chancellor**

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**Objective Strategy:** Psychomotor or skill test items shall be validated by subject matter experts upon completion or revision and before implementation.

**Objective 3:** All certification testing shall be conducted in accordance with established adopted rules and guidelines.

**Objective Strategy:** All potential AFTA proctors shall be provided a copy of the rules and regulations concerning certification testing and shall evaluate students in accordance with the document.

**Goal 2:** To have certification programs from an independent, non-governmental party to validate the process and program.

**Objective 1:** Certification programs shall be submitted to applicable accrediting bodies for acceptance.

**Objective Strategy:** Programs shall be developed to meet the certification and accreditation needs respectively.

**Objective Strategy:** Upon standard or resource changes, the programs shall be updated in accordance with accrediting body recommendations

**Program 3 Name and Definition:** NFIRS: The National Fire Incident Reporting System is required and adopted by the State Code and the AFTA. The AFTA is designated as the agency to receive and process fire incident reports for the State of Arkansas.

**Goal 1:** Within resources, to maintain the state/national fire incident reporting system and assist departments when applicable.

**SOUTHERN ARKANSAS UNIVERSITY TECH  
ARKANSAS FIRE TRAINING ACADEMY  
Jerry Thomas, Chancellor**

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**Objective 1:** Receive and process fire department incident reports for participating fire departments in the state.

**Objective Strategy:** Publish where incident reports are to be sent and assist departments in setting up their system to allow for maximum interface with the AFTA.

**Objective Strategy:** Process reports received in a timely manner

**Objective Strategy:** Advise departments on participation.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION ARKANSAS FIRE TRAINING ACADEMY

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	1,818,926		1,921,573		6,272,869		5,089,229		5,089,229		5,089,229		5,089,229	
2 CASH	691,573		974,876		974,876		915,951		915,951		920,751		920,751	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$2,510,499	46	\$2,896,449	46	\$7,247,745	65	\$6,005,180	65	\$6,005,180	65	\$6,009,980	65	\$6,009,980	65
<b>FUNDING SOURCES</b>		<b>%</b>		<b>%</b>				<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	1,680,943	67%	1,780,943	61%			1,905,609	64%	1,905,609	64%	1,905,609	64%	1,905,609	64%
14 EDUCATIONAL EXCELLENCE TRUST FUND	137,983	5%	140,630	5%			140,630	5%	140,630	5%	140,630	5%	140,630	5%
15 WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
16 CASH FUNDS	691,573	28%	874,876	30%			915,951	31%	915,951	31%	920,751	31%	920,751	31%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	0	0%	100,000	3%			0	0%	0	0%	0	0%	0	0%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$2,510,499	100%	\$2,896,449	100%			\$2,962,190	100%	\$2,962,190	100%	\$2,966,990	100%	\$2,966,990	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$3,042,990		\$3,042,990		\$3,042,990		\$3,042,990	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$601,621
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$35,000
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$125,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$25,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$416,621

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CSS0000

INSTITUTION ARKANSAS FIRE TRAINING ACADEMY

APPROPRIATION 295

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	900,000	950,000	1,402,500	969,000	983,535		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	283,012	345,000	465,000	424,592	400,057		
5 OPERATING EXPENSES	521,914	481,573	900,000	500,000	500,000		
6 CONFERENCE FEES & TRAVEL	64,000	95,000	150,000	100,000	110,000		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	50,000	50,000	309,732	50,000	50,000		
9 FUNDED DEPRECIATION							
10							
11							
12							
13 TOTAL APPROPRIATION	\$1,818,926	\$1,921,573	\$3,227,232	\$2,043,592	\$2,043,592	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	1,680,943	1,780,943		1,905,609	1,905,609		
16 EDUCATIONAL EXCELLENCE TRUST FUND	137,983	140,630		140,630	140,630		
17 SPECIAL REVENUES * [WF2000]							
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$1,818,926	\$1,921,573		\$2,046,239	\$2,046,239	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		(\$2,647)	(\$2,647)	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CSS0000

INSTITUTION ARKANSAS FIRE TRAINING ACADEMY  
STATE OPERATIONS

APPROPRIATION BE7

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 PERSONAL SERVICES AND OPERATING EXPENSES	0	0	3,045,637	3,045,637	3,045,637		
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13 TOTAL APPROPRIATION	\$0	\$0	\$3,045,637	\$3,045,637	\$3,045,637	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE							
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]							
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$0	\$0		\$0	\$0	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$3,045,637	\$3,045,637	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2170000

INSTITUTION ARKANSAS FIRE TRAINING ACADEMY

APPROPRIATION A66

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	144,182	260,000	260,000	265,200	270,000		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	43,575	80,000	80,000	80,000	80,000		
5 OPERATING EXPENSES	255,886	288,625	288,625	300,000	300,000		
6 CONFERENCE FEES & TRAVEL	24,040	50,500	50,500	65,000	65,000		
7 PROFESSIONAL FEES AND SERVICES	85,751	85,751	85,751	85,751	85,751		
8 CAPITAL OUTLAY	110,000	110,000	110,000	120,000	120,000		
9 CAPITAL IMPROVEMENTS	28,139	100,000	100,000	0	0		
10 DEBT SERVICE							
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12							
13							
14							
15							
16 TOTAL APPROPRIATION	\$691,573	\$974,876	\$974,876	\$915,951	\$920,751	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	368,965	325,000		350,000	350,000		
19 ALL OTHER FEES							
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	81,202	60,000		80,000	80,000		
21 INVESTMENT INCOME	44,302	25,000		25,000	25,000		
22 FEDERAL CASH FUNDS		100,000					
23 OTHER CASH FUNDS	197,104	464,876		460,951	465,751		
24 TOTAL INCOME	\$691,573	\$974,876		\$915,951	\$920,751	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	46	46	65	65	65	
TOBACCO POSITIONS						
EXTRA HELP **	55	55	55	55	55	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

ARKANSAS FIRE TRAINING ACADEMY  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING				0				0
3 FOOD SERVICES				0				0
4 STUDENT UNION				0				0
5 BOOKSTORE				0				0
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER				0				0
8 SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***				0				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.



**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS FIRE TRAINING ACADEMY  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					<u>36</u>
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	<u>2</u>	Black Male:	<u>1</u>	Other Male:	<u>0</u>
White Female:	<u>5</u>	Black Female:	<u>      </u>	Other Female:	<u>0</u>
Total		Total		Total	<u>3</u>
Total		Total		Total	<u>5</u>
Nonclassified Health Care Employees:					
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>
Total		Total		Total	<u>0</u>
Total		Total		Total	<u>0</u>
Faculty:					
White Male:	<u>21</u>	Black Male:	<u>1</u>	Other Male:	<u>1</u>
White Female:	<u>5</u>	Black Female:	<u>      </u>	Other Female:	<u>      </u>
Total		Total		Total	<u>23</u>
Total		Total		Total	<u>5</u>
Total White Male:	<u>23</u>	Total Black Male:	<u>2</u>	Total Other Male:	<u>1</u>
Total White Female:	<u>10</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>0</u>
Total		Total		Total	<u>26</u>
Total		Total		Total	<u>10</u>
Total White:	<u>33</u>	Total Black:	<u>2</u>	Total Other:	<u>1</u>
				<b>Total Minority:</b>	<u>3</u>
Total		Total		Total	<u>36</u>
Total		Total		Total	<u>36</u>

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
 AUDIT OF SOUTHERN ARKANSAS UNIVERSITY TECH  
 June 30, 2022**

<p><i>Finding No. 1:</i></p>	<p>Financial Statements are the responsibility of the College's management and should be presented fairly in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The College's internal control system did not detect or prevent material misstatements in the financial statements. The financial statements were subsequently corrected by College personnel during the audit fieldwork. Key errors included:</p> <p><u>Statement of Net Position</u></p> <ol style="list-style-type: none"> <li>1. Accounts payable and accrued liabilities was understated by \$52,312 due to an error in accruals.</li> <li>2. Capital assets were understated by \$44,777 due to an error in calculating construction in progress.</li> <li>3. Misclassifications resulted in the following misstatements in the College's net position balances:           <ul style="list-style-type: none"> <li>• Net investment in capital assets was overstated by a net amount of \$451,215</li> <li>• Restricted for capital projects was overstated by \$15,838</li> <li>• Restricted for debt service was overstated by \$122,133</li> <li>• Restricted for other was understated by \$204,292</li> <li>• Unrestricted was understated by \$384,894</li> </ul> </li> </ol> <p><u>Statement of Cash Flow</u></p> <p>Misstatements totaling \$735,772 related to various accounts due to errors and misclassifications resulted in the following:</p> <ol style="list-style-type: none"> <li>1. Cash Flows from Operating Activities was overstated by \$410,361</li> <li>2. Cash Flows from Capital and Related Financing Activities were understated by \$410,361</li> <li>3. Noncash Transactions were understated by \$325,411</li> </ol>
<p><i>Institution's Response:</i></p>	<p>SAU Tech acknowledges this finding from Arkansas Legislative Audit related to the 21/22 Audit. The controller's year-end close checklist has been updated to require a more detailed analysis of construction in process payments and payment dates. All payments will be listed with amounts and payment dates. Reconciliations to CIP asset accounts and payable accounts will be done. The year-end close checklist has also been updated to require analysis of all payables related to the purchase of capital assets. Any payables found to be related to the purchase of capital assets will reduce the 'invested in capital assets, net' line item and increase the net asset line item in which the payable was original done out of. Additionally, a printout of all payables related to capital purchases will be reviewed to verify that the payables account for capital purchases has been used. The checklist was also updated to verify that noncash transactions related to Leases and SBITAs are listed on the Statement of Cash flows.</p>

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**SOUTHEAST ARKANSAS COLLEGE**  
**Dr. Tyrone Jackson, President**

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**ENABLING LAWS**

Act 1244 of 1991, Act 88 of 2014

**INSTITUTION HISTORY AND ORGANIZATION**

**MISSION STATEMENT**

Southeast Arkansas College is committed to building a community of lifelong learners who will become the leaders of tomorrow.

**INSTITUTION HISTORY AND ORGANIZATION**

Southeast Arkansas College was created by Act 1244 of the 78th General Assembly of the State of Arkansas, which was signed into law by the Governor on April 17, 1991.

As contained in Act 1244, "The purpose of this Act is to serve as legislative charter . . . for the establishment, organization and administration of a system of educational institutions throughout the state offering courses of instruction in technical, vocational and adult education programs, industry training and two-year college transfer programs. The system established under this Act shall provide educational programs which are easily accessible by all segments of the population to benefit from training, retraining or upgrade training for employment and which is highly responsive to individuals needing to achieve basic, general and specialized education to meet the needs of the workplace."

The Act further states that "technical college means an institution of higher education established under this Act dedicated primarily to the educational needs of the service area offering a comprehensive program including, but without limitation, vocational, trade and technical specialty courses and programs, courses in general adult education and courses comparable in content and quality to freshman and sophomore courses which may carry transfer credit to a four-year institution in a chosen course of study."

The above act re-designated and redefined the mission of eleven (11) existing postsecondary vocational-technical

## **SOUTHEAST ARKANSAS COLLEGE**

### **Dr. Tyrone Jackson, President**

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schools located throughout the State to technical colleges. Similarly, state authority for these institutions was transferred from the Arkansas Board of Vocational-Technical Education to the Arkansas Board of Higher Education. The latter serves as the state coordinating agency for all public universities, community colleges and technical colleges in the State of Arkansas.

The predecessor of Southeast Arkansas College was Pines Vocational-Technical School, which began offering postsecondary vocational-technical programs as Arkansas Vocational-Technical School on September 21, 1959. With the enactment of Act 1244, on July 1, 1991, all land, buildings, equipment, and personnel associated with Pines Vocational-Technical School was transferred to Pines Technical College. In October of 1991, the Governor appointed the Charter members of the Pines Technical College Board of Trustees. The College's first president was appointed by the Board of Trustees effective December 1, 1992. In order to better reflect the College's service area, the College changed its name from Pines Technical College to Southeast Arkansas Technical College on July 1, 1996. The word "Technical" was removed from the College's name on July 8, 1998.

#### **General Revenue Request**

Southeast Arkansas College is a formula driven entity and did not make a request for general revenue. The decrease in general revenue funding is a result of the recommendation made by the Arkansas Higher Education Coordinating Board based upon the funding formula results. The College is requesting the 5% Appropriation adjustment as recommended by the Arkansas Higher Education Coordinating Board.

#### **Cash Appropriation Request**

Southeast Arkansas College is not requesting an increase in Cash Appropriation. There are several pending projects that may be funded in part from private donations, federal ARPA funds and/or financing proceeds.

**SOUTHEAST ARKANSAS COLLEGE**  
**Dr. Tyrone Jackson, President**

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**Personal Service Request**

Southeast Arkansas College is not requesting additional positions for the 2025-27 Biennium.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	7,330,157		7,330,157		7,476,760		7,640,437		7,640,437		7,640,437		7,640,437	
2 CASH	5,514,876		39,700,000		39,700,000		39,700,000		39,700,000		39,700,000		39,700,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$12,845,033	365	\$47,030,157	365	\$47,176,760	365	\$47,340,437	375	\$47,340,437	375	\$47,340,437	375	\$47,340,437	375
<b>FUNDING SOURCES</b>		<b>%</b>		<b>%</b>				<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	5,354,958	42%	5,354,958	11%			5,301,408	11%	5,301,408	11%	5,301,408	11%	5,301,408	11%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	1,975,199	15%	1,975,199	4%			1,975,199	4%	1,975,199	4%	1,975,199	4%	1,975,199	4%
16 CASH FUNDS	4,674,266	36%	29,900,000	64%			29,900,000	64%	29,900,000	64%	29,900,000	64%	29,900,000	64%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	840,610	7%	9,800,000	21%			9,800,000	21%	9,800,000	21%	9,800,000	21%	9,800,000	21%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%				0%		0%	0	0%	0	0%
21 TOTAL INCOME	\$12,845,033	100%	\$47,030,157	100%			\$46,976,607	100%	\$46,976,607	100%	\$46,976,607	100%	\$46,976,607	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$363,830		\$363,830		\$363,830		\$363,830	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$6,199,974
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$418,002
INVENTORIES	\$0
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$0
INSURANCE DEDUCTIBLES	\$10,000
MAJOR CRITICAL SYSTEMS FAILURES	\$1,000,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,252,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$0
OTHER (FOOTNOTE BELOW)	\$0
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$3,519,972

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTT0000

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

APPROPRIATION 1XD

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	5,063,397	5,070,000	5,746,603	5,746,603	5,746,603		
2 EXTRA HELP WAGES	740,000	580,000	600,000	700,000	700,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,350,000	1,650,000	1,100,000	800,000	800,000		
5 OPERATING EXPENSES	176,760	30,157	30,157	30,004	30,004		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				363,830	363,830		
11							
12							
13 TOTAL APPROPRIATION	\$7,330,157	\$7,330,157	\$7,476,760	\$7,640,437	\$7,640,437	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	5,354,958	5,354,958		5,301,408	5,301,408		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	1,975,199	1,975,199		1,975,199	1,975,199		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$7,330,157	\$7,330,157		\$7,276,607	\$7,276,607	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$363,830	\$363,830	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2910000

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

APPROPRIATION B65

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	789,296	2,000,000	2,000,000	2,000,000	2,000,000		
2 EXTRA HELP WAGES	295,837	1,000,000	1,000,000	1,000,000	1,000,000		
3 OVERTIME	0	200,000	200,000	200,000	200,000		
4 PERSONAL SERVICES MATCHING	601,451	1,800,000	1,800,000	1,800,000	1,800,000		
5 OPERATING EXPENSES	3,080,334	5,000,000	5,000,000	5,000,000	5,000,000		
6 CONFERENCE FEES & TRAVEL	108,477	500,000	500,000	500,000	500,000		
7 PROFESSIONAL FEES AND SERVICES	477,664	1,500,000	1,500,000	1,500,000	1,500,000		
8 CAPITAL OUTLAY	161,817	20,000,000	20,000,000	20,000,000	20,000,000		
9 CAPITAL IMPROVEMENTS	0	5,000,000	5,000,000	5,000,000	5,000,000		
10 DEBT SERVICE	0	1,500,000	1,500,000	1,500,000	1,500,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	1,200,000	1,200,000	1,200,000	1,200,000		
12							
13							
14							
15							
16 TOTAL APPROPRIATION	\$5,514,876	\$39,700,000	\$39,700,000	\$39,700,000	\$39,700,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	2,172,300	2,688,010		2,688,010	2,688,010		
19 ALL OTHER FEES	2,163,824	1,604,812		1,604,812	1,604,812		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21 INVESTMENT INCOME	144,995						
22 FEDERAL CASH FUNDS	840,610	9,800,000		9,800,000	9,800,000		
23 OTHER CASH FUNDS	193,147	25,607,178		25,607,178	25,607,178		
24 TOTAL INCOME	\$5,514,876	\$39,700,000		\$39,700,000	\$39,700,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	365	365	365	375	375	
TOBACCO POSITIONS						
EXTRA HELP **	200	200	200	200	200	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

SOUTHEAST ARKANSAS COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *		497,707	0	(497,707)		710,277		(710,277)
2 HOUSING	312,848	238,367	0	74,481				0
3 FOOD SERVICES	278,765	456,365	0	(177,600)				0
4 STUDENT UNION	0	0	0	0				0
5 BOOKSTORE	0	0	0	0				0
6 STUDENT ORGANIZATIONS AND PUBLICATIONS	0	0	0	0				0
7 OTHER	33,174	240,320	0	(207,146)	522,530			522,530
8 SUBTOTAL	\$624,787	\$1,432,759	\$0	(\$807,972)	\$522,530	\$710,277	\$0	(\$187,747)
9 ATHLETIC TRANSFER **	497,707			497,707	210,876			210,876
10 OTHER TRANSFERS ***				0				
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,122,494	\$1,432,759	\$0	(\$310,265)	\$733,406	\$710,277	\$0	\$23,129

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

FORM BR-5

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SOUTHEAST ARKANSAS COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:						141
(As of June 30, 2024)						
Nonclassified Administrative Employees:						
White Male:	11	Black Male:	13	Other Male:	1	Total Male: <u>25</u>
White Female:	24	Black Female:	32	Other Female:	2	Total Female: <u>58</u>
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: <u>0</u>
White Female:	0	Black Female:	0	Other Female:	0	Total Female: <u>0</u>
Faculty:						
White Male:	18	Black Male:	5	Other Male:	2	Total Male: <u>25</u>
White Female:	15	Black Female:	18	Other Female:	0	Total Female: <u>33</u>
Total White Male:	29	Total Black Male:	18	Total Other Male:	3	Total Male: <u>50</u>
Total White Female:	39	Total Black Female:	50	Total Other Female:	2	Total Female: <u>91</u>
Total White:	68	Total Black:	68	Total Other:	5	Total Employees: <u>141</u>
				<b>Total Minority:</b>	<u>73</u>	

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
AUDIT OF SOUTHEAST ARKANSAS COLLEGE  
June 30, 2022**

<i>Finding:</i>	No Findings noted
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# UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

## Brian Shonk, Chancellor

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**ENABLING LAWS** Act 1244 of 1991; Act 374 of 2023

### **INSTITUTION HISTORY AND ORGANIZATION**

Gateway Vocational Technical School was established in 1975 to address the vocational training needs of a four-county area in Northcentral Arkansas. Initially, its mission was to offer postsecondary vocational training for immediate employment in fields such as auto mechanics, welding, building trades, office occupations, and practical nursing.

In 1991, Act 1244, known as the "Two-year Postsecondary Education Reorganization Act," was enacted, transforming fourteen vocational technical schools across Arkansas into technical colleges or branches of existing institutions. This act also required these new colleges to pursue accreditation from the North Central Association (NCA), now known as the Higher Learning Commission (HLC). Gateway Technical College achieved initial candidacy status from NCA in September 1995, and by the fall of 1996, this candidacy was extended to include the new Associate of Arts program.

In October 1997, Gateway Technical College was integrated into the University of Arkansas System and, following the approval of a county sales tax in March 1998, it was renamed the University of Arkansas Community College at Batesville (UACCB). This integration provided UACCB with the backing of a comprehensive statewide system, which encompasses 15 campuses, the Division of Agriculture, Arkansas Archeological Survey, Criminal Justice Institute, Arkansas School for Mathematics, Sciences & the Arts, Winthrop Rockefeller Institute, and the UA Clinton School of Public Service. The college's current operational authority is derived from Act 374 of 2023.

Governance of UACCB is managed through the University of Arkansas System, with a 10-member Board of Trustees appointed by the Governor. Additionally, a local Board of Visitors, consisting of 12 members, offers advisory support for the college's operations.

**UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE**  
**Brian Shonk, Chancellor**

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**Purpose:** Improve lives.

**Mission:** Improve lives by empowering the people of Northcentral Arkansas through education and skills development.

**Vision:** Empowering people to thrive through organizational excellence, student success, economic prosperity, and service to community.

**Values:** Caring, Integrity, Learning, and Transformation.

**Strategic Priorities:** *Student Success* – Supporting every student’s academic and personal growth, providing the tools and resources for their educational journey and future achievements.

*Organizational Excellence* – Achieving optimal effectiveness guided by institutional values.

*Community Engagement* – Strengthening our community by building relationships and collaborating with organizations and individuals.

*Economic Prosperity* – Contributing to the local and regional economy by equipping students with education and skills to prosper.



**UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE**  
**Brian Shonk, Chancellor**

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**BUDGET ASSUMPTIONS AND PHILOSOPHY**

The FY25 budget is based upon General Revenue of \$4,406,596 in Category A, and Workforce 2000 projection of \$866,760. The Chief Financial Officer worked with fellow Cabinet members and their area budget managers in developing the budget. The FY25 budget sets a direction toward improving student success and retention and meeting the needs of our community through community-based programs. The budget is also designed to align with the institution's strategic plan more closely.

The operating budget was developed assuming the following:

- State appropriations categories A and Workforce 2000 total \$5,273,356 and a decrease of \$170,841 from FY24.
- Increase in tuition of four percent with fees remaining flat from FY24.
- A two percent cost of living increase for full-time employees along with performance merit adjustments up to four percent.
- Revenue from the ¼ cent county sales tax is projected to generate \$2,250,000, an increase of \$475,000 from FY 24.
- 1% FTE increase projection in student enrollment and SSCH.
- Department operating budgets were formulated based on a 3-year average methodology.
- Absorption of campus grounds and security services internally from outside services.
- Debt service payments of \$207,556 for the Workforce Training Center.
- Increase in premium cost for health insurance and property insurance.
- \$1,200,000 Welcome Center renovation project in the Main Campus Building.
- Deferred critical maintenance mandatory transfer of \$853,846 for depreciation expense.

**UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE**  
**Brian Shonk, Chancellor**

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**BUDGET ALLOCATIONS**

The budget was prepared with sensitivity to the projected needs of the campus as it continues to develop and cope with the economic situation and declines in enrollment. Reallocations have been made to cover the cost of departmental budgets.

Scholarships remain an especially important part of the UACCB mission. The FY25 budget has funded our student scholarship account at \$500,000.

Debt service for FY25 is \$207,556. This payment is to the Arkansas Revolving Loan Account for funds that were used in the construction of the Workforce Training Center.

**UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE**  
**Brian Shonk, Chancellor**

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**PERSONNEL REQUEST**

No additional positions over authorized have been requested.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	5,443,522		5,273,356		5,378,824		5,444,486		5,444,486		5,444,486		5,444,486	
2 CASH	7,824,516		16,126,000		16,126,000		16,126,000		16,126,000		16,126,000		16,126,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$13,268,038	137	\$21,399,356	122	\$21,504,824	243	\$21,570,486	243	\$21,570,486	243	\$21,570,486	243	\$21,570,486	243
<b>FUNDING SOURCES</b>		<b>%</b>		<b>%</b>				<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	4,577,437	31%	4,406,596	21%			4,318,465	20%	4,318,465	20%	4,318,465	20%	4,318,465	20%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	866,760	6%	866,760	4%			866,760	4%	866,760	4%	866,760	4%	866,760	4%
16 CASH FUNDS	9,380,070	63%	13,626,000	64%			12,626,000	59%	12,626,000	59%	12,626,000	59%	12,626,000	59%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	0	0%	2,500,000	12%			3,500,000	16%	3,500,000	16%	3,500,000	16%	3,500,000	16%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%				0%		0%		0%		0%
21 TOTAL INCOME	\$14,824,267	100%	\$21,399,356	100%			\$21,311,225	100%	\$21,311,225	100%	\$21,311,225	100%	\$21,311,225	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$1,556,229)		\$0				\$259,261		\$259,261		\$259,261		\$259,261	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$6,444,354
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$998,948
INVENTORIES	\$54,117
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$150,000
MAJOR CRITICAL SYSTEMS FAILURES	\$750,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,500,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$1,700,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$1,291,289

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTG0000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

APPROPRIATION 1RT

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	4,488,522	4,323,356	4,428,824	4,185,225	4,185,225		
2 EXTRA HELP WAGES	200,000	200,000	200,000	245,000	245,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	750,000	750,000	750,000	750,000	750,000		
5 OPERATING EXPENSES	5,000			5,000	5,000		
6 CONFERENCE FEES & TRAVEL							
7 PROFESSIONAL FEES AND SERVICES							
8 CAPITAL OUTLAY							
9 FUNDED DEPRECIATION							
10 CONTINGENCY				259,261	259,261		
11							
12							
13 TOTAL APPROPRIATION	\$5,443,522	\$5,273,356	\$5,378,824	\$5,444,486	\$5,444,486	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	4,577,437	4,406,596		4,318,465	4,318,465		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	866,760	866,760		866,760	866,760		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$5,444,197	\$5,273,356		\$5,185,225	\$5,185,225	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	(\$675)	\$0		\$259,261	\$259,261	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2790000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

APPROPRIATION B39

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	1,313,330	1,750,000	1,750,000	1,955,000	1,955,000		
2 EXTRA HELP WAGES	212,038	250,000	250,000	285,000	285,000		
3 OVERTIME	0	1,000	1,000	1,000	1,000		
4 PERSONAL SERVICES MATCHING	1,113,316	1,750,000	1,750,000	1,800,000	1,800,000		
5 OPERATING EXPENSES	4,499,986	4,500,000	4,500,000	4,700,000	4,700,000		
6 CONFERENCE FEES & TRAVEL	112,249	175,000	175,000	185,000	185,000		
7 PROFESSIONAL FEES AND SERVICES	72,287	300,000	300,000	300,000	300,000		
8 CAPITAL OUTLAY	62,945	4,500,000	4,500,000	4,500,000	4,500,000		
9 CAPITAL IMPROVEMENTS	0	1,500,000	1,500,000	1,000,000	1,000,000		
10 DEBT SERVICE	415,112	900,000	900,000	900,000	900,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	500,000	500,000	500,000	500,000		
12 PROMOTIONAL ITEMS	23,253						
13							
14							
15							
16 TOTAL APPROPRIATION	\$7,824,516	\$16,126,000	\$16,126,000	\$16,126,000	\$16,126,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	790,045	3,350,000		3,350,000	3,350,000		
19 ALL OTHER FEES		25,000		25,000	25,000		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS		125,000		125,000	125,000		
21 INVESTMENT INCOME	46,664	85,000		85,000	85,000		
22 FEDERAL CASH FUNDS		2,500,000		3,500,000	3,500,000		
23 OTHER CASH FUNDS	8,543,361	10,041,000		9,041,000	9,041,000		
24 TOTAL INCOME	\$9,380,070	\$16,126,000		\$16,126,000	\$16,126,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	(\$1,555,554)	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	137	122	243	243	243	
TOBACCO POSITIONS						
EXTRA HELP **	36	100	100	100	100	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					186
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	21	Black Male:	1	Other Male:	1
White Female:	54	Black Female:	3	Other Female:	4
				Total Male:	23
				Total Female:	61
Nonclassified Health Care Employees:					
White Male:	_____	Black Male:	_____	Other Male:	_____
White Female:	_____	Black Female:	_____	Other Female:	_____
				Total Male:	0
				Total Female:	0
Faculty:					
White Male:	34	Black Male:	1	Other Male:	4
White Female:	54	Black Female:	4	Other Female:	5
				Total Male:	39
				Total Female:	63
Total White Male:	55	Total Black Male:	2	Total Other Male:	5
Total White Female:	108	Total Black Female:	7	Total Other Female:	9
Total White:	163	Total Black:	9	Total Other:	14
				<b>Total Minority:</b>	23
				Total Employees:	186

FORM BR-6

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING				0				0
3 FOOD SERVICES	148,343	203,939		(55,596)	127,668	213,117		(85,449)
4 STUDENT UNION				0				0
5 BOOKSTORE	400,821	509,679		(108,858)	206,206	220,757		(14,551)
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER	9,130			9,130				0
8 SUBTOTAL	\$558,294	\$713,618	\$0	(\$155,324)	\$333,874	\$433,874	\$0	(\$100,000)
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***				0	100,000			100,000
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$558,294	\$713,618	\$0	(\$155,324)	\$433,874	\$433,874	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Vending, Rental, and EV Charger





**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATEVILLE**  
**June 30, 2023**

<i>Finding:</i>	No Findings noted
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# UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE HOPE-TEXARKANA

## Dr. Christine Holt, Chancellor

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### **ENABLING LAWS**

Act 388 of 1995; Act 63 of 2024

### **INSTITUTION HISTORY AND ORGANIZATION**

The University of Arkansas Community College Hope-Texarkana is located at 2500 South Main Street, on Arkansas Highway 29, at the southern city limits of Hope, Arkansas. Hope is 30 miles east of Texarkana and 110 miles southwest of Little Rock. The College is located on a 72-acre site originally obtained by the citizens of the area for Red River Vocational-Technical School, which was established in 1965. Red River operated as a vocational-technical school until June 30, 1991. On July 1, 1991, Red River Vocational-Technical School officially became Red River Technical College and operated under the guidelines of the Arkansas Department of Higher Education.

In 1995, the Arkansas Legislature passed Act 388 that provided for the merger of state two-year colleges and universities. On March 5, 1996, the citizens of Hempstead County approved a 1/4-cent sales tax to support the expansion of the College. On July 1, 1996, Red River Technical College became a division of the University of Arkansas System and was renamed the University of Arkansas Community College at Hope. In 2012, the College expanded its operation to include an instructional facility in Texarkana, Arkansas. The Texarkana instructional site encompasses 22 acres and is located at 3501 U of A Way, Texarkana, Arkansas.

### **MISSION STATEMENT**

The mission of the University of Arkansas Community College Hope-Texarkana is to connect students and community partners to quality academic and technical education, beneficial student support services, customized business and industry training, community development endeavors, and prevailing educational opportunities through exemplary and timely educational technologies, effective content delivery methods, and efficient organizational structures in an environment of integrity and respect that fosters student success, economic improvement, and civic and cultural enrichment.

**UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE HOPE-TEXARKANA**  
**Dr. Christine Holt, Chancellor**

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**VISION**

The University of Arkansas Community College Hope-Texarkana envisions itself as a twenty-first century model community college. To make our vision a reality UACCHT will reach beyond traditional boundaries so that students can overcome obstacles, achieve dreams and reach their full potential. We will empower a network of diverse and committed individuals to work creatively and collaboratively toward shared principles and the common goal of student success. Our learning environments will be nurturing, accepting, personalized and student focused. We will vow to the community that we serve to always be attentive to our mission, cohesive in our approach, and responsive to changing needs.

**INSTITUTIONAL REQUEST**

The University of Arkansas Community College Hope-Texarkana is seeking additional funds in both the Capital Outlay and Capital Improvements categories. We are requesting funds for a new HVAC project costing a total of \$820k, to include: The Student Center which is in dire need of a new boiler system (\$500k); Replace the second half of the boiler system at Hempstead Hall (\$300k); Replace a condenser for the Library (\$10k); and Replace a condenser for the Texarkana Administration Building Lobby (\$10k). Since the original submission of critical needs, costs continue to rise, resulting in the need for more funding. Therefore, additional requests for Hempstead Hall Renovation, after the completion of the Water Shed project, will add approximately \$161k and Texarkana Professional Building Restoration costs will add another \$90k.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE HOPE-TEXARKANA

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION								
	2023-2024		2024-2025		2024-2025		2025-2026			2026-2027					
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS	
1 STATE TREASURY	6,701,013		6,606,583		6,738,715		6,839,312		6,839,312		6,839,312		6,839,312		
2 CASH	7,048,289		17,419,197		17,419,197		18,490,197		18,490,197		18,490,197		18,490,197		
3															
4															
5															
6															
7															
8															
9															
10															
11 TOTAL	\$13,749,302	143	\$24,025,780	153	\$24,157,912	214	\$25,329,509	214	\$25,329,509	214	\$25,329,509	214	\$25,329,509	214	
<b>FUNDING SOURCES</b>		%		%				%		%		%		%	
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%	
13 GENERAL REVENUE	4,742,486	34%	4,647,636	19%			4,554,683	70%	4,554,683	70%	4,554,683	70%	4,554,683	70%	
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%	
15 WORKFORCE 2000	1,958,947	14%	1,958,947	8%			1,958,947	30%	1,958,947	30%	1,958,947	30%	1,958,947	30%	
16 CASH FUNDS	5,603,294	41%	13,711,019	57%			0	0%	0	0%	0	0%	0	0%	
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%	
18 FEDERAL FUNDS	1,444,995	11%	3,708,178	15%			0	0%	0	0%	0	0%	0	0%	
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%	
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%	
21 TOTAL INCOME	\$13,749,722	100%	\$24,025,780	100%			\$6,513,630	100%	\$6,513,630	100%	\$6,513,630	100%	\$6,513,630	100%	
22 EXCESS (FUNDING)/APPROPRIATION	(\$420)		\$0				\$18,815,879		\$18,815,879		\$18,815,879		\$18,815,879		

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$24,789,196
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$299,601
INVENTORIES	\$200,231
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$100,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,175,332
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$22,964,032

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget. Figures are subject to change due to year end financials not being final.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTR0000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE HOPE-TEXARKANA

APPROPRIATION 1BU

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	5,444,854	5,083,493	5,128,715	5,229,312	5,229,312		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,256,159	1,523,090	1,600,000	1,274,318	1,274,318		
5 OPERATING EXPENSES			10,000	10,000	10,000		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				325,682	325,682		
11							
12							
13 TOTAL APPROPRIATION	\$6,701,013	\$6,606,583	\$6,738,715	\$6,839,312	\$6,839,312	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	4,742,486	4,647,636		4,554,683	4,554,683		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	1,958,947	1,958,947		1,958,947	1,958,947		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$6,701,433	\$6,606,583		\$6,513,630	\$6,513,630	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	(\$420)	\$0		\$325,682	\$325,682	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2950000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE HOPE-TEXARKANA

APPROPRIATION A98

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	1,178,677	1,744,197	1,744,197	1,744,197	1,744,197		
2 EXTRA HELP WAGES	465,586	500,000	500,000	500,000	500,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	667,609	700,000	700,000	700,000	700,000		
5 OPERATING EXPENSES	3,124,392	5,325,000	5,325,000	5,325,000	5,325,000		
6 CONFERENCE FEES & TRAVEL	61,404	125,000	125,000	125,000	125,000		
7 PROFESSIONAL FEES AND SERVICES	342,518	350,000	350,000	350,000	350,000		
8 CAPITAL OUTLAY	646,230	1,500,000	1,500,000	2,320,000	2,320,000		
9 CAPITAL IMPROVEMENTS	0	6,500,000	6,500,000	6,751,000	6,751,000		
10 DEBT SERVICE	553,315	650,000	650,000	650,000	650,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12 PROMOTIONAL ITEMS	8,558	25,000	25,000	25,000	25,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$7,048,289	\$17,419,197	\$17,419,197	\$18,490,197	\$18,490,197	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	2,900,740	3,601,947					
19 ALL OTHER FEES							
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	231,039	100,525					
21 INVESTMENT INCOME	257,269	357,662					
22 FEDERAL CASH FUNDS	1,444,995	3,708,178					
23 OTHER CASH FUNDS	2,214,246	9,650,885					
24 TOTAL INCOME	\$7,048,289	\$17,419,197		\$0	\$0	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$18,490,197	\$18,490,197	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	143	153	214	214	214	
TOBACCO POSITIONS						
EXTRA HELP **	200	200	200	200	200	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE HOPE-TEXARKANA  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING				0				0
3 FOOD SERVICES				0				0
4 STUDENT UNION				0				0
5 BOOKSTORE	329,878			329,878	300,000			300,000
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER		16,108		(16,108)	25,000			25,000
8 SUBTOTAL	\$329,878	\$16,108	\$0	\$313,770	\$325,000	\$0	\$0	\$325,000
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***				0				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$329,878	\$16,108	\$0	\$313,770	\$325,000	\$0	\$0	\$325,000

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Hempstead Hall Performing Arts Auxiliary



**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE HOPE-TEXARKANA  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:						180
(As of June 30, 2024)						
Nonclassified Administrative Employees:						
White Male:	15	Black Male:	6	Other Male:	2	Total Male: <u>23</u>
White Female:	46	Black Female:	16	Other Female:	3	Total Female: <u>65</u>
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: <u>0</u>
White Female:	0	Black Female:	0	Other Female:	0	Total Female: <u>0</u>
Faculty:						
White Male:	35	Black Male:	5	Other Male:	0	Total Male: <u>40</u>
White Female:	44	Black Female:	8	Other Female:	0	Total Female: <u>52</u>
Total White Male:	50	Total Black Male:	11	Total Other Male:	2	Total Male: <u>63</u>
Total White Female:	90	Total Black Female:	24	Total Other Female:	3	Total Female: <u>117</u>
Total White:	140	Total Black:	35	Total Other:	5	Total Employees: <u>180</u>
				<b>Total Minority:</b>	<u>40</u>	

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT  
AUDIT OF UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA  
June 30, 2023**

<i>Finding:</i>	No Findings noted
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# UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON

Lisa Willenberg, Chancellor

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## INSTITUTION HISTORY AND ORGANIZATION

The University of Arkansas Community College at Morrilton is a two-year, public college which offers a comprehensive curriculum of university-transfer and career-specific training programs as well as adult education, workforce training, and community outreach programs. The college has served west central Arkansas for 61 years, from an initial enrollment of 278 students and 13 programs in 1963 to the over 2,000 credit students enrolled for the fall 2024 semester and another 1,000 plus students served annually in short-term, non-credit, and customized workforce and industry training, a trend rapidly growing in demand and popularity.

UACCM strives to provide a high quality, affordable education in a nurturing environment. The college provides business and industry with a highly qualified pool of employees and enhances the skills of both the current and emerging workforce. UACCM offers multiple stackable business and industry-recognized certificates, certificates of proficiency, technical certificates, and associate degree options to accommodate students with a variety of goals. UACCM is committed to excellence in learning and personal enrichment. It is a simple mission with a focus on the student!

A core component of UACCM is technical education. The campus offers career programs including air conditioning, heating, and refrigeration; automotive service technology; business; collision repair and refinishing; commercial driver training; computer-aided drafting and design technology; computer information systems; construction technology; dietary management; diesel technology; directional drilling; early childhood development; emergency medical technician; heavy equipment training; industrial mechanics and maintenance; nursing assisting; practical nursing; registered nursing; surveying; and welding. UACCM also houses Arkansas' only American Welding Society Accredited Testing Facility. Customized training for various welding processes enabling the welder to test for multiple specialized certifications is also available. Demand for these programs and services is high because they offer excellent opportunities for graduates and upskilling incumbent workers, in addition to addressing the workforce shortage of skilled technicians.

Each of these programs have strong support from businesses and industry, many of which offer internship opportunities, technical expertise, equipment donations, and monetary support for scholarships. All UACCM high-demand workforce

**UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON**  
**Lisa Willenberg, Chancellor**

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education and training programs offer the flexibility for custom design short-term training courses specific to the needs of individuals and employers. These courses may be taught at the business site or on the UACCM campus. UACCM's 53,843-square-foot Workforce Training Center (WTC) is a state-of-the-art facility that houses automotive service technology; heating, air conditioning and refrigeration technology; welding technology; and industrial mechanics and maintenance technology labs, as well as a space for specialized workforce training and the UACCM Workforce Development and Community Education office. The WTC's 5,000-square-foot Tyson Training Hall is an open exhibit space which also allows for any type of training needed by new or existing businesses/industries. The Workforce Development and Community Education office also provide pre-employment screening and training needed by new or existing companies. In fact, UACCM is currently building an advanced multi-level boot camp with plans to expand into secondary education as well as advanced incumbent employees.

The Associate of Arts and Associate of Science degree programs allow students to complete the general education requirements of a bachelor's degree. There are several advantages to starting a bachelor's degree at UACCM. First, the tuition is typically half that of the four-year university tuition rate, which allows students to complete their freshman and sophomore years with little to no debt. Second, class sizes at UACCM are small, which allow students individual attention. Smaller classes ensure instructors know students personally, and the student may feel less intimidated about asking questions and engaging in class discussions.

A statewide articulation agreement between Arkansas public colleges and universities helps ensure transferability of general education courses. Beyond that agreement, UACCM also has numerous degree-specific 2 + 2 plans with the state's universities, which map out a catered list of classes needed for the student planning to transfer into a specific bachelor's degree. The 2+2 plans allow for an extremely smooth transfer to the student's selected university. UACCM offers these 2+2 degree options in art, business, computer information science, dental hygiene, education, English, family and consumer science, forestry, general education, health-related, history, mathematics, nutrition, psychology, science, sociology, STEM (pre-engineering), and teaching.

UACCM enjoys several advantages of being part of the University of Arkansas System. As one of 20 entities in the

**UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON**  
**Lisa Willenberg, Chancellor**

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System, UACCM benefits from the UA brand that helps create awareness, strengthens its reputation, and garners respect for high academic and training standards. Being a part of the UA System also opens the doors to partnerships with other UA System schools. One example of that is the UA Fayetteville transfer achievement scholarship that allows UACCM graduates to transfer to the University of Arkansas at Fayetteville and continue to pay the UACCM tuition rate during their junior and senior year. Students may pay the UACCM tuition rate at UA-Fayetteville for up to 10 semesters or until they complete their bachelor's degree, resulting in thousands of dollars in savings.

UACCM students are provided with an array of support services, including academic advising, career services, counseling and development services, testing services, and free tutoring. Financial aid in the form of grants, scholarships, loans, career pathways, veteran benefits, and vocational rehab services are available to eligible students.

UACCM partners with area high schools to offer a concurrent program for high school students wishing to enroll in technical programs at UACCM. These classes may be at little to no cost to the student, with the tuition and fees shared between UACCM and the student's high school. This partnership gives high school students the opportunity to earn credits toward a college degree in a technical field, while encouraging them to continue their education beyond high school. Each year, several concurrent students graduate from UACCM with their technical certificates or associate degrees while simultaneously completing their high school graduation requirements.

In fall 2020, UACCM began a partnership with the Office of Skills Development to operate the UACCM Career Center. The Center offers skills training free of charge to high school juniors and seniors from 20 regional schools. Programs include air conditioning and refrigeration, automotive technology, collision repair and refinishing, computer aided drafting and design, computer information systems technology, construction technology, diesel technology, heating, air conditioning and refrigeration technology, industrial mechanics and maintenance, medical professions, and welding.

In the summer of 2022, UACCM was awarded an Economic Development Administration grant in the amount of \$2 million for site and infrastructure improvements for the construction of a new Nursing and Science Center. Ground was broken on the nearly 36,000 square foot facility in May, 2024 with an anticipated opening of the new center by August, 2025. Current

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE - MORRILTON

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	6,483,139		6,380,644		6,508,256		6,683,318		6,683,318		6,683,318		6,683,318	
2 CASH	11,250,300		29,000,000		29,000,000		29,000,000		29,000,000		29,000,000		29,000,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$17,733,439	166	\$35,380,644	289	\$35,508,256	289	\$35,683,318	289	\$35,683,318	289	\$35,683,318	289	\$35,683,318	289
<b>FUNDING SOURCES</b>		<b>%</b>		<b>%</b>				<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	5,193,324	29%	5,089,458	14%			5,073,879	14%	5,073,879	14%	5,073,879	14%	5,073,879	14%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	1,291,186	7%	1,291,186	4%			1,291,186	4%	1,291,186	4%	1,291,186	4%	1,291,186	4%
16 CASH FUNDS	10,537,062	59%	26,000,000	73%			26,000,000	74%	26,000,000	74%	26,000,000	74%	26,000,000	74%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	713,238	4%	3,000,000	8%			3,000,000	8%	3,000,000	8%	3,000,000	8%	3,000,000	8%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$17,734,810	100%	\$35,380,644	100%			\$35,365,065	100%	\$35,365,065	100%	\$35,365,065	100%	\$35,365,065	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$1,371)		\$0				\$318,253		\$318,253		\$318,253		\$318,253	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$7,862,404
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$500,000
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$1,000,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,700,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$1,000,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$3,612,404

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTJ0000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE - MORRILTON

APPROPRIATION 729

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	5,191,953	5,089,458	5,207,070	5,092,132	5,092,132		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,291,186	1,291,186	1,291,186	1,262,933	1,262,933		
5 OPERATING EXPENSES			10,000	10,000	10,000		
6 CONFERENCE FEES & TRAVEL			0	0	0		
7 PROFESSIONAL FEES AND SERVICES			0	0	0		
8 CAPITAL OUTLAY			0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				318,253	318,253		
11							
12							
13 TOTAL APPROPRIATION	\$6,483,139	\$6,380,644	\$6,508,256	\$6,683,318	\$6,683,318	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	5,193,324	5,089,458		5,073,879	5,073,879		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	1,291,186	1,291,186		1,291,186	1,291,186		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$6,484,510	\$6,380,644		\$6,365,065	\$6,365,065	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	(\$1,371)	\$0		\$318,253	\$318,253	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2890000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE - MORRILTON

APPROPRIATION B64

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	3,499,475	4,500,000	4,500,000	4,500,000	4,500,000		
2 EXTRA HELP WAGES	506,426	1,000,000	1,000,000	1,000,000	1,000,000		
3 OVERTIME	1,440	10,000	10,000	10,000	10,000		
4 PERSONAL SERVICES MATCHING	1,400,841	3,000,000	3,000,000	3,000,000	3,000,000		
5 OPERATING EXPENSES	3,756,718	7,000,000	7,000,000	7,000,000	7,000,000		
6 CONFERENCE FEES & TRAVEL	36,364	200,000	200,000	200,000	200,000		
7 PROFESSIONAL FEES AND SERVICES	337,992	550,000	550,000	550,000	550,000		
8 CAPITAL OUTLAY	498,341	3,000,000	3,000,000	3,000,000	3,000,000		
9 CAPITAL IMPROVEMENTS	580,319	8,500,000	8,500,000	8,500,000	8,500,000		
10 DEBT SERVICE	610,225	1,200,000	1,200,000	1,200,000	1,200,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12 PROMOTIONAL ITEMS	22,159	40,000	40,000	40,000	40,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$11,250,300	\$29,000,000	\$29,000,000	\$29,000,000	\$29,000,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	6,589,348	8,400,000		8,400,000	8,400,000		
19 ALL OTHER FEES							
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	362,063	300,000		300,000	300,000		
21 INVESTMENT INCOME	477,772	300,000		300,000	300,000		
22 FEDERAL CASH FUNDS	713,238	3,000,000		3,000,000	3,000,000		
23 OTHER CASH FUNDS	3,107,879	17,000,000		17,000,000	17,000,000		
24 TOTAL INCOME	\$11,250,300	\$29,000,000		\$29,000,000	\$29,000,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	166	289	289	289	289	
TOBACCO POSITIONS						
EXTRA HELP **	32	110	110	110	110	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE - MORRILTON  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING				0				0
3 FOOD SERVICES				0				0
4 STUDENT UNION				0				0
5 BOOKSTORE				0				0
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER				0				0
8 SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***				0				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE - MORRILTON  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:						166
(As of June 30, 2024)						
Nonclassified Administrative Employees:						
White Male:	30	Black Male:	1	Other Male:	0	Total Male: 31
White Female:	64	Black Female:	0	Other Female:	0	Total Female: 64
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: 0
White Female:	0	Black Female:	0	Other Female:	0	Total Female: 0
Faculty:						
White Male:	35	Black Male:	0	Other Male:	0	Total Male: 35
White Female:	32	Black Female:	2	Other Female:	2	Total Female: 36
Total White Male:	65	Total Black Male:	1	Total Other Male:	0	Total Male: 66
Total White Female:	96	Total Black Female:	2	Total Other Female:	2	Total Female: 100
Total White:	161	Total Black:	3	Total Other:	2	Total Employees: 166
				<b>Total Minority:</b>	<b>5</b>	

FORM BR-6



## **UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON**

**Lisa Willenberg, Chancellor**

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facilities are outdated and inadequate to provide the specialty training and lab spaces necessary for the expansion of science offerings and allied health programs. This facility will allow UACCM to better respond to the needs of the region and the state in training more individuals for direct entry into the workforce or transfer to a 4-year university for an advanced health professions degree. It is anticipated UACCM may double its current capacity for nursing and science programs with the addition of the new center.

UACCM has been one of the region's greatest assets for over six decades and continues to be a great value in terms of affordability, convenience, and personal attention students receive. The college's funding is through ACT 179 of the 2022 Fiscal Session and is an excellent example of business and education working together to provide opportunities for Arkansans.

**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON**  
**June 30, 2023**

<i>Finding:</i>	No Findings noted
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**UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE RICH MOUNTAIN**  
**Dr. Phillip Wilson, Chancellor**

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**INSTITUTION HISTORY AND ORGANIZATION**

**ENABLING LAWS:**

Act 16 of 1983 & Act 73 of Fiscal Session, 2024

**MISSION:**

The University of Arkansas Community College Rich Mountain provides transformative education to all learners.

**INTRODUCTION:**

The University of Arkansas Community College Rich Mountain began in 1973 as Rich Mountain Vocational-Technical School serving Polk, Scott, and Montgomery Counties under the Arkansas Department of Vocational Education. The first classes began in the Fall of 1975, with the campus consisting of a single vocational-technical building. In 1976, Henderson State University came to Polk County as an outreach program and offered residents the first two (2) years of general education course toward a bachelor's degree.

Arkansas Act 16 of 1983, authored by State Representative Ode Maddox, established a community college in Mena, Arkansas. In April of 1983, Polk County voters approved a 5-mil tax to establish the Polk County Community College District. On July 1, 1983, with the approval of the Arkansas Legislature, the Henderson State University offerings in Mena were combined with the Rich Mountain Vocational-Technical School to form Rich Mountain Community College.

Classes began August 22, 1983, with an enrollment of 290 students. Rich Mountain Community College received full accreditation in 1990 from the Higher Learning Commission. To ensure continuous improvement, the College participates in a process of assurance reviews and comprehensive evaluations on a ten-year cycle.

By 2008, the College strategic plan included significant needed renovations to several College buildings. In April of 2009, the timeline for progress drastically changes when a tornado destroyed parts of the main campus, resulting in more than three (3) million dollars in damage. Every building on the main campus was impacted by the tornado, but classes and

**UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE RICH MOUNTAIN**  
**Dr. Phillip Wilson, Chancellor**

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service were not interrupted more than a few days. Classes relocated to various buildings around Mena to complete the Spring and Summer 2009 semesters.

In the Fall of 2020, the College began to offer on campus housing options for students. This and the development of several athletic programs in that period have allowed the College to become more of a regional provider of education in the Arkansas, Oklahoma, Louisiana & Texas landscape. Currently the unduplicated headcount for the University of Arkansas Rich Mountain in the Fall of 2024 is approximately 800 students.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	3,801,482		3,872,495		3,943,696		4,175,046		4,175,046		4,175,046		4,175,046	
2 CASH	4,579,243		10,900,000		10,900,000		18,875,000		18,875,000		18,875,000		18,875,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$8,380,725	135	\$14,772,495	144	\$14,843,696	144	\$23,050,046	155	\$23,050,046	155	\$23,050,046	155	\$23,050,046	155
<b>FUNDING SOURCES</b>		%		%				%		%		%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	3,482,077	42%	3,546,964	24%			3,656,829	16%	3,656,829	16%	3,656,829	16%	3,656,829	16%
14 EDUCATIONAL EXCELLENCE TRUST FUND	319,405	4%	325,531	2%			325,531	1%	325,531	1%	325,531	1%	325,531	1%
15 WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
16 CASH FUNDS	1,071,165	13%	5,900,000	40%			6,050,000	26%	6,050,000	26%	6,050,000	26%	6,050,000	26%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	3,508,078	42%	5,000,000	34%			12,825,000	56%	12,825,000	56%	12,825,000	56%	12,825,000	56%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$8,380,725	100%	\$14,772,495	100%			\$22,857,360	100%	\$22,857,360	100%	\$22,857,360	100%	\$22,857,360	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$192,686		\$192,686		\$192,686		\$192,686	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$3,199,757
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$200,000
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	\$100,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$800,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$1,999,757

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CWR0000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN

APPROPRIATION \_\_\_\_\_ 112

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	2,472,376	2,522,461	2,522,461	2,551,234	2,551,234		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	530,000	530,000	530,000	575,000	575,000		
5 OPERATING EXPENSES	799,106	820,034	891,235	850,000	850,000		
6 CONFERENCE FEES & TRAVEL	0	0	0	0	0		
7 PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8 CAPITAL OUTLAY	0	0	0	0	0		
9 FUNDED DEPRECIATION							
10 CONTINGENCY				198,812	198,812		
11							
12							
13 TOTAL APPROPRIATION	\$3,801,482	\$3,872,495	\$3,943,696	\$4,175,046	\$4,175,046	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	3,482,077	3,546,964		3,656,829	3,656,829		
16 EDUCATIONAL EXCELLENCE TRUST FUND	319,405	325,531		325,531	325,531		
17 SPECIAL REVENUES * [WF2000]							
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$3,801,482	\$3,872,495		\$3,982,360	\$3,982,360	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$192,686	\$192,686	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2190000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN

APPROPRIATION A26

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	2,294,280	3,600,000	3,600,000	4,500,000	4,500,000		
2 EXTRA HELP WAGES	517,941	400,000	400,000	750,000	750,000		
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,010,752	1,500,000	1,500,000	2,000,000	2,000,000		
5 OPERATING EXPENSES	719,117	2,200,000	2,200,000	2,500,000	2,500,000		
6 CONFERENCE FEES & TRAVEL	22,132	150,000	150,000	200,000	200,000		
7 PROFESSIONAL FEES AND SERVICES	15,021	50,000	50,000	75,000	75,000		
8 CAPITAL OUTLAY	0	1,300,000	1,300,000	6,300,000	6,300,000		
9 CAPITAL IMPROVEMENTS	0	1,300,000	1,300,000	1,750,000	1,750,000		
10 DEBT SERVICE	0	400,000	400,000	800,000	800,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12							
13							
14							
15							
16 TOTAL APPROPRIATION	\$4,579,243	\$10,900,000	\$10,900,000	\$18,875,000	\$18,875,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***							
18 TUITION AND MANDATORY FEES	914,337	2,000,000		2,000,000	2,000,000		
19 ALL OTHER FEES	124,709	400,000		500,000	500,000		
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	32,119	40,000		50,000	50,000		
21 INVESTMENT INCOME							
22 FEDERAL CASH FUNDS	3,508,078	5,000,000		12,825,000	12,825,000		
23 OTHER CASH FUNDS	0	3,460,000		3,500,000	3,500,000		
24 TOTAL INCOME	\$4,579,243	\$10,900,000		\$18,875,000	\$18,875,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	135	144	144	155	155	
TOBACCO POSITIONS						
EXTRA HELP **	79	80	80	80	80	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	20,517	801,499		(780,982)	6,500	1,190,144		(1,183,644)
2 HOUSING	711,971	154,732		557,239	991,200	212,198		779,002
3 FOOD SERVICES	582,481	657,453		(74,972)	706,230	666,310		39,920
4 STUDENT UNION				0				0
5 BOOKSTORE	587,291	355,687		231,604	670,000	273,093		396,907
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER				0				0
8 SUBTOTAL	\$1,902,260	\$1,969,371	\$0	(\$67,111)	\$2,373,930	\$2,341,745	\$0	\$32,185
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***				0				0
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,902,260	\$1,969,371	\$0	(\$67,111)	\$2,373,930	\$2,341,745	\$0	\$32,185

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:						106
(As of June 30, 2024)						
Nonclassified Administrative Employees:						
White Male:	21	Black Male:	1	Other Male:	1	Total Male: 23
White Female:	21	Black Female:	0	Other Female:	1	Total Female: 22
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: 0
White Female:	0	Black Female:	0	Other Female:	0	Total Female: 0
Faculty:						
White Male:	18	Black Male:	2	Other Male:	5	Total Male: 25
White Female:	36	Black Female:	0	Other Female:	0	Total Female: 36
Total White Male:	39	Total Black Male:	3	Total Other Male:	6	Total Male: 48
Total White Female:	57	Total Black Female:	0	Total Other Female:	1	Total Female: 58
Total White:	96	Total Black:	3	Total Other:	7	Total Employees: 106
				<b>Total Minority:</b>	10	

FORM BR-6





**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN**  
**June 30, 2023**

<p><i>Finding No. 1:</i></p>	<p>The University of Arkansas System Internal Audit Department (IAD) conducted an audit of Procurement Card (P Card) transactions made by the University of Arkansas Community College at Rich Mountain (UACCRM) HVAC/Housekeeping Supervisor for the period June 15, 2022 through June 30, 2023. UACCRM management identified 132 transactions totaling \$102,382 that appear to be fraudulent. These transactions were determined to be unallowable purchases, equipment missing from physical inventory, or items charged to UACCRM through a Square account for the HVAC/Housekeeping Supervisors personal business. IAD performed detailed testing on 235 P-Card transactions totaling \$131,313, and 132 expense line items, totaling \$25,143 made by the HVAC/Housekeeping Supervisor and confirmed the \$102,382 identified by UACCRM management as fraudulent. On April 28, 2023 the HVAC/Housekeeping Supervisor was terminated from employment.</p>
<p><i>Institution's Response:</i></p>	<p>Management agrees with the finding. UACCRM management has made changes to internal control policies and procedures to ensure that a situation of this nature does not occur again. Changes include stronger controls of the physical P-cards, reducing the number of employees who have P-cards, adjusting spending limits to reduce exposure risk, implementing dual verification of receipt of physical goods, monthly reviews of verification reports by business office staff to ensure they are being performed in a timely manner, immediate and periodic re-training of staff on P-Card procedures, and more thorough review of transactions before approval/payment is made.</p>

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## UNIVERSITY OF ARKANSAS – PULASKI TECHNICAL COLLEGE

### Dr. Summer L. DeProw, Chancellor

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#### INSTITUTION HISTORY AND ORGANIZATION

When the Arkansas General Assembly created the Arkansas Technical and Community College System via Act 1244 of 1991, Pulaski Vocational-Technical School and 12 other vocational-technical schools became technical colleges under the coordination of the Arkansas Higher Education Coordinating Board. The school was renamed Pulaski Technical College (PTC). On May 11, 2016 the PTC Board of Trustees voted unanimously to join the University of Arkansas System. On May 26, 2016 the University of Arkansas Board of Trustees unanimously approved the joining of Pulaski Technical College to the University of Arkansas System. Pulaski Technical College officially became a member of the University of Arkansas System effective February 1, 2017 and was renamed University of Arkansas – Pulaski Technical College, or UA – Pulaski Tech (UA-PTC). Currently, Act 72 of the 2024 fiscal session of the Arkansas General Assembly provides appropriations for personal services and operating expenses for fiscal year 2024-2025.

UA-Pulaski Tech is fully accredited by the Higher Learning Commission as a two-year higher education institution and is governed by the University of Arkansas Board of Trustees. Its Mission, Vision, and Value Statements serve as a foundation for the College's defined strategies and a culture leading towards positive outcomes in the future. UA-PTC is a student-centric institution that works to connect the talent, knowledge, and resources needed to promote student success and economic growth in central Arkansas and beyond. In order to further these efforts, UA-PTC's Mission, Vision, and Values Statements are:

**Mission Statement:** University of Arkansas – Pulaski Technical College provides access to high-quality education that promotes student learning and enables individuals to develop to their fullest potential.

**Vision Statement:** University of Arkansas – Pulaski Technical College aspires to be the flagship two-year institution in the region to develop life-long learners, prepare excellent employees for careers, foster innovation in advanced technologies, and contribute to the economic and civic development of communities.

**UNIVERSITY OF ARKANSAS – PULASKI TECHNICAL COLLEGE**  
**Dr. Summer L. DeProw, Chancellor**

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Values Statements:

- **Empower**  
UA-PTC keeps students at the center of all we do.
- **Learn**  
UA-PTC commits to lifelong learning that enhances individual, community and economic development.
- **Success**
- UA-PTC provides exceptional academic curriculum and co-curricular experiences.
- **Integrity**  
UA-PTC promotes and acts with honesty and principle.
- **Belong**  
UA-PTC fosters an accessible and inclusive culture that creates a sense of belonging.
- **Community**  
UA-PTC engages campus, workforce, and community collaborations through open communication and relationship building.

UA-Pulaski Tech provides access to high-quality education that promotes student learning and enables individuals to develop to their fullest potential. UA-PTC offers technical/occupational programs, associate degrees for transfer to four-year university programs, developmental studies and continuing education/community service programs and customized training for the citizens and businesses of Arkansas.

UA-Pulaski Tech extends its reach beyond the campus to work directly with our region's employers, to ensure that their employees remain skilled and competitive in the global marketplace. Within the last year, hundreds of employees from Arkansas businesses and industries acquired new training that has improved their skills. Improved skill levels and

**UNIVERSITY OF ARKANSAS – PULASKI TECHNICAL COLLEGE**  
**Dr. Summer L. DeProw, Chancellor**

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academic achievement translate into higher incomes that benefit the students and their families, local industry and business, and boost the state's economy.

**INSTITUTION APPROPRIATION SUMMARY  
2025-2027 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS PULASKI TECHNICAL COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	16,995,805		17,039,282		17,380,068		17,816,509		17,816,509		17,816,509		17,816,509	
2 CASH	23,380,298		56,135,000		56,135,000		56,135,000		56,135,000		56,135,000		56,135,000	
3														
4														
5														
6														
7														
8														
9														
10														
11 TOTAL	\$40,376,103	705	\$73,174,282	710	\$73,515,068	780	\$73,951,509	780	\$73,951,509	780	\$73,951,509	780	\$73,951,509	780
<b>FUNDING SOURCES</b>		<b>%</b>		<b>%</b>				<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
12 PRIOR YEAR FUND BALANCE*	0	0%	8,486,084	12%			0	0%	0	0%	0	0%	0	0%
13 GENERAL REVENUE	14,725,798	30%	14,765,510	20%			14,694,332	20%	14,694,332	20%	14,694,332	20%	14,694,332	20%
14 EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15 WORKFORCE 2000	2,273,772	5%	2,273,772	3%			2,273,772	3%	2,273,772	3%	2,273,772	3%	2,273,772	3%
16 CASH FUNDS	29,645,223	60%	32,083,483	44%			36,135,000	49%	36,135,000	49%	36,135,000	49%	36,135,000	49%
17 SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18 FEDERAL FUNDS	2,823,338	6%	15,565,433	21%			20,000,000	27%	20,000,000	27%	20,000,000	27%	20,000,000	27%
19 TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20 OTHER FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21 TOTAL INCOME	\$49,468,131	100%	\$73,174,282	100%			\$73,103,104	100%	\$73,103,104	100%	\$73,103,104	100%	\$73,103,104	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$9,092,028)		\$0				\$848,405		\$848,405		\$848,405		\$848,405	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2024:	\$38,998,771
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$2,369,588
INVENTORIES	\$500,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$250,000
INSURANCE DEDUCTIBLES	\$500,000
MAJOR CRITICAL SYSTEMS FAILURES	\$2,000,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$3,705,923
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$3,000,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$26,673,260

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
2025-2027 BIENNIUM**

FUND CTP0000

INSTITUTION UNIVERSITY OF ARKANSAS PULASKI TECHNICAL COLLEGE

APPROPRIATION 734

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	15,569,054	15,565,510	15,220,068	14,958,104	14,958,104		
2 EXTRA HELP WAGES							
3 OVERTIME							
4 PERSONAL SERVICES MATCHING	1,426,751	1,473,772	1,400,000	1,500,000	1,500,000		
5 OPERATING EXPENSES			10,000	10,000	10,000		
6 CONFERENCE FEES & TRAVEL			0	0	0		
7 PROFESSIONAL FEES AND SERVICES			0	0	0		
8 CAPITAL OUTLAY			0	0	0		
9 FUNDED DEPRECIATION			750,000	500,000	500,000		
10 CONTINGENCY				848,405	848,405		
11							
12							
13 TOTAL APPROPRIATION	\$16,995,805	\$17,039,282	\$17,380,068	\$17,816,509	\$17,816,509	\$0	\$0
14 PRIOR YEAR FUND BALANCE**							
15 GENERAL REVENUE	14,725,798	14,765,510		14,694,332	14,694,332		
16 EDUCATIONAL EXCELLENCE TRUST FUND							
17 SPECIAL REVENUES * [WF2000]	2,273,772	2,273,772		2,273,772	2,273,772		
18 FEDERAL FUNDS IN STATE TREASURY							
19 TOBACCO SETTLEMENT FUNDS							
20 OTHER STATE TREASURY FUNDS							
21 TOTAL INCOME	\$16,999,570	\$17,039,282		\$16,968,104	\$16,968,104	\$0	\$0
22 EXCESS (FUNDING)/APPROPRIATION Note1	(\$3,765)	\$0		\$848,405	\$848,405	\$0	\$0

\* Report WF2000 funds on line 17 - "Special Revenues".

\*\*Line 14 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
2025-2027 BIENNIUM**

FUND 2930000

INSTITUTION UNIVERSITY OF ARKANSAS PULASKI TECHNICAL COLLEGE

APPROPRIATION B66

DESCRIPTION	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED APPROPRIATION 2024-2025	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
				2025-2026	2026-2027	2025-2026	2026-2027
1 REGULAR SALARIES	2,227,222	4,000,000	4,000,000	5,500,000	5,500,000		
2 EXTRA HELP WAGES	982,684	2,000,000	2,000,000	2,000,000	2,000,000		
3 OVERTIME	1,154	35,000	35,000	50,000	50,000		
4 PERSONAL SERVICES MATCHING	3,288,607	10,000,000	10,000,000	8,000,000	8,000,000		
5 OPERATING EXPENSES	13,613,113	16,000,000	16,000,000	20,950,000	20,950,000		
6 CONFERENCE FEES & TRAVEL	495,651	500,000	500,000	800,000	800,000		
7 PROFESSIONAL FEES AND SERVICES	302,252	3,000,000	3,000,000	3,000,000	3,000,000		
8 CAPITAL OUTLAY	1,154,544	3,000,000	3,000,000	3,000,000	3,000,000		
9 CAPITAL IMPROVEMENTS	0	10,000,000	10,000,000	6,500,000	6,500,000		
10 DEBT SERVICE	1,252,518	7,500,000	7,500,000	6,235,000	6,235,000		
11 FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12 PROMOTIONAL ITEMS	62,553	100,000	100,000	100,000	100,000		
13							
14							
15							
16 TOTAL APPROPRIATION	\$23,380,298	\$56,135,000	\$56,135,000	\$56,135,000	\$56,135,000	\$0	\$0
17 PRIOR YEAR FUND BALANCE***		8,486,084					
18 TUITION AND MANDATORY FEES	21,606,892	20,915,719		25,500,000	25,500,000		
19 ALL OTHER FEES	2,523,022	2,335,980					
20 SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	757,202	1,097,875		1,100,000	1,100,000		
21 INVESTMENT INCOME	2,112,787	1,365,000		2,000,000	2,000,000		
22 FEDERAL CASH FUNDS	2,823,338	15,565,433		20,000,000	20,000,000		
23 OTHER CASH FUNDS	2,645,320	6,368,909		7,535,000	7,535,000		
24 TOTAL INCOME	\$32,468,561	\$56,135,000		\$56,135,000	\$56,135,000	\$0	\$0
25 EXCESS (FUNDING)/APPROPRIATION	(\$9,088,263)	\$0		\$0	\$0	\$0	\$0

**TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)**

	ACTUAL 2023-2024	BUDGETED 2024-2025	AUTHORIZED 2024-2025	INSTITUTIONAL	AHECB	LEGISLATIVE RECOMMENDATION
				REQUEST 2025-2026	RECOMMEND 2026-2027	2026-2027
REGULAR POSITIONS	705	710	780	780	780	
TOBACCO POSITIONS						
EXTRA HELP **	297	300	400	400	400	

FORM BR-4

\*\* The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.

\*\*\*Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES**

UNIVERSITY OF ARKANSAS PULASKI TECHNICAL COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2023-2024				BUDGETED 2024-2025			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 HOUSING				0				0
3 FOOD SERVICES	347,726	401,977		(54,251)	500,000	950,000		(450,000)
4 STUDENT UNION				0				0
5 BOOKSTORE	163,466			163,466	175,000			175,000
6 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7 OTHER	69,062	2,496		66,566	75,000			75,000
8 SUBTOTAL	\$580,254	\$404,473	\$0	\$175,781	\$750,000	\$950,000	\$0	(\$200,000)
9 ATHLETIC TRANSFER **				0				0
10 OTHER TRANSFERS ***	0			0	200,000			200,000
11 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$580,254	\$404,473	\$0	\$175,781	\$950,000	\$950,000	\$0	\$0

\* Intercollegiate athletic income should include the institutional board of trustees' approved student athletic fees.

FORM BR-5

\*\* For both two-year and four-year institutions, line 9, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 10, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

NOTE: Line 7 - Facility Rental, Vending Machine, and Advertising

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS PULASKI TECHNICAL COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2023-2024:					445
(As of June 30, 2024)					
Nonclassified Administrative Employees:					
White Male:	49	Black Male:	15	Other Male:	4
White Female:	61	Black Female:	42	Other Female:	8
				Total Male:	68
				Total Female:	111
Nonclassified Health Care Employees:					
White Male:		Black Male:		Other Male:	
White Female:		Black Female:		Other Female:	
				Total Male:	0
				Total Female:	0
Faculty:					
White Male:	92	Black Male:	14	Other Male:	9
White Female:	112	Black Female:	32	Other Female:	7
				Total Male:	115
				Total Female:	151
Total White Male:	141	Total Black Male:	29	Total Other Male:	13
Total White Female:	173	Total Black Female:	74	Total Other Female:	15
Total White:	314	Total Black:	103	Total Other:	28
				<b>Total Minority:</b>	131
				Total Employees:	445

FORM BR-6



**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE**  
**June 30, 2023**

<i>Finding:</i>	No Findings noted
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**ARKANSAS LEGISLATIVE AUDIT**  
**AUDIT OF UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE**  
**June 30, 2023**

<i>Finding:</i>	No Findings noted
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