

Arkansas Public Higher Education Operating & Capital Recommendations

2027-2029 Biennium



7-A

**Volume 2
Colleges**

Arkansas Division of Higher Education

#4 Capitol Mall, Box 21, Little Rock, Arkansas 72201

October 2026

**ARKANSAS PUBLIC HIGHER EDUCATION
OPERATING AND CAPITAL RECOMMENDATIONS
2027-2029 BIENNIUM**

VOLUME 2

TWO-YEAR COLLEGES

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ARKANSAS NORTHEASTERN COLLEGE

Dr. Chris Heigle, President

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 93rd 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

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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

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

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
2027-2029 BIENNIUM**

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	10,815,942		10,587,702		11,218,832		11,158,719		11,158,719		11,158,719		11,158,719	
2	CASH	9,876,955		27,554,350		27,554,350		28,380,981		28,380,981		28,380,981		28,380,981	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$20,692,897	134	\$38,142,052	134	\$38,773,182	255	\$39,539,700	255	\$39,539,700	255	\$39,539,700	255	\$39,539,700	255
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	38,061	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	8,845,933	43%	8,612,168	23%			8,658,036	22%	8,658,036	22%	8,658,036	22%	8,658,036	22%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,197,494	6%	1,244,580	3%			1,238,361	3%	1,238,361	3%	1,238,361	3%	1,238,361	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	7,773,033	38%	8,636,191	23%			8,895,277	23%	8,895,277	23%	8,895,277	23%	8,895,277	23%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	2,103,922	10%	18,918,159	50%			19,485,704	50%	19,485,704	50%	19,485,704	50%	19,485,704	50%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20	OTHER FUNDS	3,500	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21	TOTAL INCOME	\$20,692,897	100%	\$38,142,052	100%			\$39,008,332	100%	\$39,008,332	100%	\$39,008,332	100%	\$39,008,332	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$531,368		\$531,368		\$531,368		\$531,368	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CWM0000000

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

APPROPRIATION

A537000.0180

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	7,700,000	7,700,000	7,700,000	7,468,632	7,468,632		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	2,051,859	2,051,859	2,000,000	2,058,719	2,058,719		
5	OPERATING EXPENSES	1,014,083	760,843	939,602	1,025,000	1,025,000		
6	CONFERENCE FEES & TRAVEL	25,000	25,000	15,000	25,000	25,000		
7	PROFESSIONAL FEES AND SERVICES	25,000	25,000	15,000	25,000	25,000		
8	CAPITAL OUTLAY		25,000	15,000	25,000	25,000		
9	FUNDED DEPRECIATION							
10	CONTINGENCY		0	534,230	531,368	531,368		
11								
12								
13	TOTAL APPROPRIATION	\$10,815,942	\$10,587,702	\$11,218,832	\$11,158,719	\$11,158,719	\$0	\$0
14	PRIOR YEAR FUND BALANCE**	38,061						
15	GENERAL REVENUE	8,845,933	8,612,168		8,658,036	8,658,036		
16	EDUCATIONAL EXCELLENCE TRUST FUND	1,197,494	1,244,580		1,238,361	1,238,361		
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 (FOOTNOTE BELOW)***	3,500						
21	TOTAL INCOME	\$10,815,942	\$10,587,702		\$10,627,351	\$10,627,351	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$531,368	\$531,368	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

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

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2130000000

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

APPROPRIATION

AB04000.0180

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	976,105	2,075,000	2,075,000	2,137,250	2,137,250		
2	EXTRA HELP WAGES	650,746	1,050,000	1,050,000	1,081,500	1,081,500		
3	OVERTIME		29,350	29,350	30,231	30,231		
4	PERSONAL SERVICES MATCHING	2,466,814	2,625,000	2,625,000	2,703,750	2,703,750		
5	OPERATING EXPENSES	5,600,904	8,375,000	8,375,000	8,626,250	8,626,250		
6	CONFERENCE FEES & TRAVEL	169,630	500,000	500,000	515,000	515,000		
7	PROFESSIONAL FEES AND SERVICES	1,884	800,000	800,000	824,000	824,000		
8	CAPITAL OUTLAY	2,783	6,000,000	6,000,000	6,180,000	6,180,000		
9	CAPITAL IMPROVEMENTS		4,500,000	4,500,000	4,635,000	4,635,000		
10	DEBT SERVICE		1,000,000	1,000,000	1,030,000	1,030,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	400,000	400,000	412,000	412,000		
12	PROMOTIONAL ITEMS	8,089	200,000	200,000	206,000	206,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$9,876,955	\$27,554,350	\$27,554,350	\$28,380,981	\$28,380,981	\$0	\$0
17	PRIOR YEAR FUND BALANCE**	0	0					
18	TUITION AND MANDATORY FEES	3,130,375	3,329,232		3,429,109	3,429,109		
19	ALL OTHER FEES	654,513	2,461,058		2,534,890	2,534,890		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	2,378,826	2,000,000		2,060,000	2,060,000		
21	INVESTMENT INCOME	288,251	175,000		180,250	180,250		
22	FEDERAL CASH FUNDS	2,103,922	18,918,159		19,485,704	19,485,704		
23	OTHER CASH FUNDS	1,321,068	670,901		691,028	691,028		
24	TOTAL INCOME	\$9,876,955	\$27,554,350		\$28,380,981	\$28,380,981	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	134	134	255	255	255	
TOBACCO POSITIONS						
EXTRA HELP ***	54	100	521	521	521	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS NORTHEASTERN COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		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	47,867	130,368		(82,501)	63,000	123,411		(60,411)
4	STUDENT UNION				0				0
5	BOOKSTORE	20,580	54,770		(34,190)	35,000	62,503		(27,503)
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	7,810	81,851		(74,041)	24,518	122,624		(98,106)
7	OTHER (FOOTNOTE BELOW)				0				0
8	SUBTOTAL	\$76,257	\$266,989	\$0	(\$190,732)	\$122,518	\$308,538	\$0	(\$186,020)
9	ATHLETIC TRANSFER**	0			0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	125,000			125,000	125,000			125,000
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$201,257	\$266,989	\$0	(\$65,732)	\$247,518	\$308,538	\$0	(\$61,020)

* 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: Transfer from Unrestricted Funds to Auxiliary (Athletic and Activity) operations to support auxiliary expenditures

EMPLOYMENT INFORMATION **IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS NORTHEASTERN COLLEGE
 (NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						219
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	33	Black Male:	16	Other Male:	6	Total Male: 55
White Female:	68	Black Female:	35	Other Female:	10	Total Female: 113
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	23	Black Male:	2	Other Male:	1	Total Male: 26
White Female:	23	Black Female:	0	Other Female:	2	Total Female: 25
Total White Male:	56	Total Black Male:	18	Total Other Male:	7	Total Male: 81
Total White Female:	91	Total Black Female:	35	Total Other Female:	12	Total Female: 138
Total White:	147	Total Black:	53	Total Other:	19	Total Employees: 219
				Total Minority:	72	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF ARKANSAS NORTHEASTERN COLLEGE
June 30, 2025

<i>Finding No. 1:</i>	From September to November 2025, ten unauthorized withdrawals totaling \$8,317 cleared the College's bank account. College personnel discovered the unauthorized withdrawals upon reviewing the affected bank account. All funds were recovered from the bank.
<i>Institution's Response:</i>	The College will continue to monitor its bank accounts on a regular basis to promptly identify and report any unauthorized activity.
<i>Finding No. 2:</i>	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 Comparative Statement of Net Position, the Comparative Statement of Revenues, Expenses, and Changes in Net Position, the Comparative Statement of Cash Flows, and Notes to the Financial Statements included: <i>Comparative Statement of Net Position</i> 1. Current cash and cash equivalents was overstated by \$82,500. 2. The failure to record a new lease according to GASB no. 87 resulted in the understatement of right to use asset and leases payable in the amount of \$196,346 and \$208,359, respectively. 3. Accounts payable was understated by \$57,798. <i>Comparative Statement of Revenues, Expenses, and Changes in Net Position</i> 1. Errors and misclassifications totaling \$89,533, resulted in operating revenues being understated by \$63,745. 2. Errors and misclassifications totaling \$395,937, resulted in operating expenses being overstated by \$199,591. 3. Errors and misclassifications totaling \$1,094,261, resulted in non-operating revenues (expenses) being overstated by \$181,123. <i>Comparative Statement of Cash Flows</i> Misstatements totaling \$503,324 related to various accounts due to errors and misclassifications resulted in the following: • Cash Flows from Operating Activities were understated by \$712,944. • Cash Flows from Noncapital Financing Activities were overstated by \$753,869.

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF ARKANSAS NORTHEASTERN COLLEGE
June 30, 2025

	• Cash Flows from Capital and Related Financing Activities were overstated by \$17,597. • Cash Flows from Investing Activities were overstated by \$23,978. <i>Notes to the Financial Statements</i> 1. In the College's Public Fund Deposits and Investments note disclosure (Note 2), collateralized amount and uninsured and uncollateralized amount were overstated and understated, respectively, by \$197,996. 2. In the College's Disaggregation of Receivable and Payable Balances note disclosure (Note 9), the disaggregation of other receivables had misclassifications totaling \$27,615. Although the financial statements provided by the College appeared in agreement and reconciled, a reported unidentified variance of \$234,524 was necessary on the Comparative Statement of Revenues, Expenses, and Changes in Net Position and the Comparative Statement of Cash Flows for the net position – end of year and cash and cash equivalents – end of year; respectively, to agree with the Comparative Statement of Net Position. In addition, the College did not implement or determine the potential financial impact from GASB Statement no. 101, Compensated Absences, which became effective June 30, 2025.
<i>Institution's Response:</i>	The College acknowledges that its internal control system did not detect or prevent material misstatements in the financial statements before audit fieldwork. The financial statements were subsequently corrected by College personnel during fieldwork. The College concurs with this finding and offers the following response to each category of misstatement identified. Except for the 2 GASB rules, the major issues were due to an issue with Fixed Assets in the new Jenzabar system. This led to the unidentified variance. <i>Comparative Statement of Net Position</i> 1. The College will implement a supervisory review of cash and cash equivalents balances, including reconciliation to bank confirmations, before finalizing draft financial statements. 2. The College will establish a process for identifying and recording all new and modified leases under GASB Statement No. 87 on a timely basis. 3. Accounts payable will be reviewed for completeness. <i>Comparative Statement of Revenues, Expenses, and Changes in Net Position</i>

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF ARKANSAS NORTHEASTERN COLLEGE
June 30, 2025

	The College will strengthen the year-end review process for revenue and expense classifications, including a detailed account-mapping review before statement preparation, and additional review of non-operating revenue/expense classification for consistency with GASB guidance. This review will be incorporated into the year-end closing checklist. <i>Comparative Statement of Cash Flows</i> The College will implement a direct reconciliation of the cash flow statement to the underlying general ledger activity by account/category before the statements are finalized. <i>Notes to the Financial Statements</i> 1. The College will revise its process for preparing Note 2 (Public Fund Deposits and Investments) to directly tie collateralized and uninsured/uncollateralized amounts to supporting bank and collateral documentation. 2. The College will review Note 9 (Disaggregation of Receivable and Payable Balances) for proper classification of other receivables prior to finalizing the notes. <i>Unidentified Variance</i> This variance was the cause of the fixed asset system in J1. The College will require that net position and cash and cash equivalents balances on the Statement of Revenues, Expenses, and Changes in Net Position and the Statement of Cash Flows be traced and agreed to the Statement of Net Position as part of the financial statement review process, with any variances researched and resolved prior to finalization. <i>GASB Statement No. 101, Compensated Absences</i> The College will evaluate the requirements of GASB Statement No. 101 and determine the potential financial statement impact, engaging the Human Resources Department as needed to compute the College's compensated absences liability in accordance with the standard.
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ARKANSAS STATE UNIVERSITY - BEEBE

Dr. Jennifer Methvin

Enabling Laws

A.C.A. §6-65-209; A.C.A. §6-53-401 & 405; §6-56-102; Act 23 of 2026.

Mission

ASU-Beebe's mission is "transforming lives through quality learning experiences." To achieve this mission, the College has adopted and is implementing a strategic plan, "Strengthen. Expand. Elevate (S.E.E) the Vanguard Vision: 2025 – 2030". The three priorities are:

Priority 1: Strengthen Enrollment and Student Success

Priority 2: Expand the Vanguard Impact

Priority 3: Elevate the Employee Experience

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 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 2025-26, ASU-Beebe served 4,823 credit students from 61 Arkansas counties, and 22 states. This student population also includes approximately 228 students living on-campus in two residence halls. During the 2025-2026 academic year, ASU-Beebe awarded 1,742 credentials.

ASU-Beebe has a large annual economic impact on its service area and is one of the largest employers in the area.

ARKANSAS STATE UNIVERSITY - BEEBE

Dr. Jennifer Methvin

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, Workforce Training, Arkansas Linking Industry to Growing Nurses Grant (ALIGN), Higher Industry Readiness through Educational Development Grant (HIRED), Metallica Scholars Initiative, 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, precision agriculture, 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
2027-2029 BIENNIUM**

INSTITUTION ARKANSAS STATE UNIVERSITY - BEEBE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	16,509,602		15,411,242		15,411,242		15,694,593		15,694,593		15,694,593		15,694,593	
2	CASH	14,524,020		38,158,145		38,158,145		38,158,145		38,158,145		38,158,145		38,158,145	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$31,033,622	329	\$53,569,387	327	\$53,569,387	502	\$53,852,738	502	\$53,852,738	502	\$53,852,738	502	\$53,852,738	502
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	11,333,296	37%	11,333,296	21%			11,674,985	22%	11,674,985	22%	11,674,985	22%	11,674,985	22%
14	EDUCATIONAL EXCELLENCE TRUST FUND	2,388,779	8%	2,482,707	5%			2,482,707	5%	2,482,707	5%	2,482,707	5%	2,482,707	5%
15	WORKFORCE 2000	801,945	3%	801,945	2%			801,945	2%	801,945	2%	801,945	2%	801,945	2%
16	CASH FUNDS	16,462,302	53%	38,074,395	72%			38,074,395	72%	38,074,395	72%	38,074,395	72%	38,074,395	72%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	47,300	0%	83,750	0%			83,750	0%	83,750	0%	83,750	0%	83,750	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	\$31,033,622	100%	\$52,776,093	100%			\$53,117,782	100%	\$53,117,782	100%	\$53,117,782	100%	\$53,117,782	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$793,294				\$734,956		\$734,956		\$734,956		\$734,956	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CMA0000000

INSTITUTION ARKANSAS STATE UNIVERSITY - BEEBE

APPROPRIATION

A300000.0120

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	11,606,459	10,966,518	11,759,812	12,043,163	12,043,163		
2	EXTRA HELP WAGES	150,000	150,000	150,000	150,000	150,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	2,097,561	2,097,561	2,097,561	2,097,561	2,097,561		
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	170,000	170,000	170,000	170,000	170,000		
10	CONTINGENCY		733,869	733,869	733,869	733,869		
11								
12								
13	TOTAL APPROPRIATION	\$14,524,020	\$14,617,948	\$15,411,242	\$15,694,593	\$15,694,593	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	11,333,296	11,333,296		11,674,985	11,674,985		
16	EDUCATIONAL EXCELLENCE TRUST FUND	2,388,779	2,482,707		2,482,707	2,482,707		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$14,524,020	\$14,617,948		\$14,959,637	\$14,959,637	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$734,956	\$734,956	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2060000000

INSTITUTION ARKANSAS STATE UNIVERSITY - BEEBE

APPROPRIATION AA71000.0120

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	2,772,608	3,750,000	3,750,000	3,750,000	3,750,000		
2	EXTRA HELP WAGES	447,578	783,145	783,145	783,145	783,145		
3	OVERTIME	0	25,000	25,000	25,000	25,000		
4	PERSONAL SERVICES MATCHING	2,389,657	2,600,000	2,600,000	2,600,000	2,600,000		
5	OPERATING EXPENSES	7,350,777	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	101,010	850,000	850,000	850,000	850,000		
8	CAPITAL OUTLAY	1,190,171	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	2,179,325	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	78,476	125,000	125,000	125,000	125,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$16,509,602	\$38,158,145	\$38,158,145	\$38,158,145	\$38,158,145	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	10,459,024	11,208,636		11,208,636	11,208,636		
19	ALL OTHER FEES							
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	89,422	31,200		31,200	31,200		
21	INVESTMENT INCOME	813,913	475,000		475,000	475,000		
22	FEDERAL CASH FUNDS	47,300	83,750		83,750	83,750		
23	OTHER CASH FUNDS	5,099,943	26,359,559		26,359,559	26,359,559		
24	TOTAL INCOME	\$16,509,602	\$38,158,145		\$38,158,145	\$38,158,145	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	329	327	502	502	502	
TOBACCO POSITIONS						
EXTRA HELP ***	78	95	225	225	225	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS STATE UNIVERSITY - BEEBE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*				0				0
2	HOUSING	752,435	461,364		291,071	717,600	459,423	489,113	(230,936)
3	FOOD SERVICES	648,171	735,661		(87,490)	762,250	785,290		(23,040)
4	STUDENT UNION	59,080	166,789		(107,709)	55,150	140,957		(85,807)
5	BOOKSTORE	45,004			45,004	35,000	0		35,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)	53,232	33,481		19,751	50,900	24,527		26,373
8	SUBTOTAL	\$1,557,922	\$1,397,295	\$0	\$160,627	\$1,620,900	\$1,410,197	\$489,113	(\$278,410)
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	(161,828)			(161,828)	278,410			278,410
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,396,094	\$1,397,295	\$0	(\$1,201)	\$1,899,310	\$1,410,197	\$489,113	\$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 and Staff House Rental; Budgeted: Staff Housing, Career Service, and Deferred Maintenance Transfer

NOTE: Line 10 - OTHER TRANSFERS: Transfer to cover deficit for Auxiliary funds & Housing Deferred Maint.

EMPLOYMENT INFORMATION **IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY - BEEBE
 (NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						320
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	57	Black Male:	3	Other Male:	4	Total Male: 64
White Female:	118	Black Female:	5	Other Female:	8	Total Female: 131
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	54	Black Male:	0	Other Male:	4	Total Male: 58
White Female:	65	Black Female:	1	Other Female:	1	Total Female: 67
Total White Male:	111	Total Black Male:	3	Total Other Male:	8	Total Male: 122
Total White Female:	183	Total Black Female:	6	Total Other Female:	9	Total Female: 198
Total White:	294	Total Black:	9	Total Other:	17	Total Employees: 320
				Total Minority:	26	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF ARKANSAS STATE UNIVERSITY - BEEBE
June 30, 2025

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

Dr. Bentley Wallace

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 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 governing 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
2027-2029 BIENNium**

INSTITUTION ARKANSAS STATE UNIVERSITY MOUNTAIN HOME

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	4,395,629		4,454,076		4,742,527		4,702,572		4,702,572		4,702,572		4,702,572	
2	CASH	7,491,658		26,525,000		26,525,000		26,525,000		26,525,000		26,525,000		26,525,000	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$11,887,287	143	\$30,979,076	151	\$31,267,527	198	\$31,227,572	198	\$31,227,572	198	\$31,227,572	198	\$31,227,572	198
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	3,571,700	30%	3,630,147	12%			3,654,711	12%	3,654,711	12%	3,654,711	12%	3,654,711	12%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15	WORKFORCE 2000	823,929	7%	823,929	3%			823,929	3%	823,929	3%	823,929	3%	823,929	3%
16	CASH FUNDS	6,264,958	53%	21,525,000	69%			24,525,000	79%	24,525,000	79%	24,525,000	79%	24,525,000	79%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	1,226,700	10%	5,000,000	16%			2,000,000	6%	2,000,000	6%	2,000,000	6%	2,000,000	6%
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	\$11,887,287	100%	\$30,979,076	100%			\$31,003,640	100%	\$31,003,640	100%	\$31,003,640	100%	\$31,003,640	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$223,932		\$223,932		\$223,932		\$223,932	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CTH0000000

INSTITUTION ARKANSAS STATE UNIVERSITY MOUNTAIN HOME

APPROPRIATION

A771000.0128

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	3,045,629	3,104,076	3,392,527	3,352,572	3,352,572		
2	EXTRA HELP WAGES	100,000	100,000	100,000	100,000	100,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	750,000	750,000	750,000	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							
11								
12								
13	TOTAL APPROPRIATION	\$4,395,629	\$4,454,076	\$4,742,527	\$4,702,572	\$4,702,572	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	3,571,700	3,630,147		3,654,711	3,654,711		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$4,395,629	\$4,454,076		\$4,478,640	\$4,478,640	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$223,932	\$223,932	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNIIUM**

FUND 2820000000

INSTITUTION ARKANSAS STATE UNIVERSITY MOUNTAIN HOME

APPROPRIATION

AB80000.0128

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	2,796,241	3,500,000	3,500,000	3,500,000	3,500,000		
2	EXTRA HELP WAGES	182,635	715,000	715,000	500,000	500,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,001,286	2,000,000	2,000,000	1,500,000	1,500,000		
5	OPERATING EXPENSES	2,523,812	5,000,000	5,000,000	4,540,000	4,540,000		
6	CONFERENCE FEES & TRAVEL	43,884	110,000	110,000	110,000	110,000		
7	PROFESSIONAL FEES AND SERVICES	250,742	325,000	325,000	750,000	750,000		
8	CAPITAL OUTLAY		11,500,000	11,500,000	12,000,000	12,000,000		
9	CAPITAL IMPROVEMENTS	632,630	2,750,000	2,750,000	3,000,000	3,000,000		
10	DEBT SERVICE	36,488	600,000	600,000	600,000	600,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12	PROMOTIONAL ITEMS	23,940	25,000	25,000	25,000	25,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$7,491,658	\$26,525,000	\$26,525,000	\$26,525,000	\$26,525,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	3,890,302	4,361,497		4,400,000	4,444,000		
19	ALL OTHER FEES	934,915	864,268		875,000	883,750		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	76,826	70,000		70,000	70,000		
21	INVESTMENT INCOME	466,629	250,000		250,000	250,000		
22	FEDERAL CASH FUNDS	1,226,700	5,000,000		2,000,000	2,000,000		
23	OTHER CASH FUNDS	896,286	15,979,235		18,930,000	18,877,250		
24	TOTAL INCOME	\$7,491,658	\$26,525,000		\$26,525,000	\$26,525,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	143	151	198	198	198	
TOBACCO POSITIONS						
EXTRA HELP ***	33	35	70	70	70	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS STATE UNIVERSITY MOUNTAIN HOME
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	29,317	245,710		(216,393)	75,000	225,000		(150,000)
2	HOUSING				0				0
3	FOOD SERVICES	49,791	109,153		(59,362)	55,000	98,000		(43,000)
4	STUDENT UNION				0				0
5	BOOKSTORE	216,731	213,534		3,197	255,000	235,000		20,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS		352		(352)				0
7	OTHER (FOOTNOTE BELOW)	64,422	59,968		4,454	70,000	47,000		23,000
8	SUBTOTAL	\$360,261	\$628,717	\$0	(\$268,456)	\$455,000	\$605,000	\$0	(\$150,000)
9	ATHLETIC TRANSFER**	150,000			150,000	150,000			150,000
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$510,261	\$628,717	\$0	(\$118,456)	\$605,000	\$605,000	\$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: Sheid Venue

EMPLOYMENT INFORMATION **IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY MOUNTAIN HOME
 (NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						98
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	22	Black Male:	0	Other Male:	0	Total Male: 22
White Female:	14	Black Female:	0	Other Female:	1	Total Female: 15
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	25	Black Male:	0	Other Male:	0	Total Male: 25
White Female:	34	Black Female:	1	Other Female:	1	Total Female: 36
Total White Male:	47	Total Black Male:	0	Total Other Male:	0	Total Male: 47
Total White Female:	48	Total Black Female:	1	Total Other Female:	2	Total Female: 51
Total White:	95	Total Black:	1	Total Other:	2	Total Employees: 98
				Total Minority:	3	

FORM BR-6

ARKANSAS STATE UNIVERSITY MOUNTAIN HOME

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED	<u>0</u>
TOTAL EXPENDITURES ON CONTRACTS AWARDED	<u>\$925,263</u>
(Total Expenditures equals ALL Contracts Exceeding \$50,000--Minority and Non-Minority)	
% OF MINORITY CONTRACTS AWARDED	0%

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME
June 30, 2025

<i>Finding:</i>	No Findings noted
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ARKANSAS STATE UNIVERSITY MID-SOUTH

Dr. Debra West, Chancellor

INSTITUTIONAL 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 institution's long-term viability would depend upon conversion to a community college, as provided for in Section 22 of Act 1244. To support that transition, the College began pursuing the local funding necessary to establish a community college district. MSTC submitted an application for conversion, which was approved by the State Board of Higher Education on October 23, 1992.

A representative, county-wide Steering Committee was formed to explore local funding options and ultimately concluded that a four-mill property tax levy would be necessary to establish and support the college. The committee presented its findings to the MSTC Board of Trustees, which endorsed the proposal, and the millage measure was placed on the ballot for February 16, 1993.

The millage campaign centered on several critical needs facing Crittenden County: the historic lack of local higher education opportunities; the distance to other state-supported colleges and universities; the county's alarmingly low college-going rate; a sluggish local economy; challenges faced by civic leaders in recruiting new businesses and industries; and the pressing need for bold initiatives to address literacy, adult education, workforce development, and job training.

Crittenden County voters responded decisively. By a margin of 2,884 to 1,137 – more than two to one - voters approved one of the highest higher education millage rates in the state, creating a community college district in Crittenden County, and paving the way for the establishment of Mid-South Community College (MSCC).

Twenty-two years later, following significant growth in academic and workforce programming, enrollment capacity, partnerships, and infrastructure, 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).

ARKANSAS STATE UNIVERSITY MID-SOUTH

Dr. Debra West, Chancellor

While its name and organizational affiliation have evolved, the institution's fundamental purpose has remained constant. ASU Mid-South continues to fulfill the role and responsibilities of a comprehensive community college, providing accessible higher education, workforce training, and economic development to support Crittenden County and the surrounding region. The College is currently appropriated under Act 62 of 2024.

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.

ARKANSAS STATE UNIVERSITY MID-SOUTH

Dr. Debra West, Chancellor

- **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 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 comprehensive continuum of educational opportunities through partnerships with its local public schools, collaborating higher education institutions, and the regional business and industry community. These partnerships provide convenient and affordable access to concurrent and dual enrollment, short-term certificates, technical credentials, associate degrees, transfer pathways, baccalaureate degrees, and non-credit customized and professional training. Providing the education, skills, and workforce preparation needed to help individuals, employers, and communities in the region prosper remains central to the College's mission.

A cornerstone of this continuum of educational opportunities is ASU Mid-South's Secondary Technical Center, located on the College campus, which provides college-level career and technical programming to more than 500 area high school students annually. Through concurrent enrollment, students can begin career pathways while still in high school, earning college credit, and in many programs, completing a Certificate of Proficiency before graduation. Students may then

ARKANSAS STATE UNIVERSITY MID-SOUTH

Dr. Debra West, Chancellor

continue along clearly defined pathways of stackable credentials, leading to additional certificates, industry recognized credentials, associate degrees, employment, and further education. Recent state legislation expanding access to concurrent enrollment has strengthened opportunities for area high school students to begin college at little or no cost to their families.

ASU Mid-South offers a broad portfolio of academic, career, and technical programs aligned with regional workforce demands. Programming spans advanced manufacturing, transportation, information technology, business, education, and healthcare. In recent years, the College has continued to expand high-demand workforce offerings, including Paramedic Technology, Practical Nursing, and Commercial Driver Training, while continuing to develop new programming in response to changing employer and community needs. Many programs incorporate industry-recognized certifications and stackable credentials that provide students with opportunities for immediate employment while preserving pathways to additional education and advancement.

The College also provides innovative programming and comprehensive supports for individuals who need additional academic preparation to succeed in college. Developmental education reforms, including co-requisite instruction and multiple measure for placement, are designed to move students more quickly into and through college-level coursework. ASU Mid-South also operates a robust Adult Education Program, serving Crittenden and Cross Counties, providing GED preparation and testing, literacy instruction, English as a Second Language (ESL), and short-term skills training that can serve as an entry point into postsecondary education and employment.

The effectiveness of this work is reflected in ASU Mid-South's student outcomes. The College's most recent IPEDS graduation rate is **71 percent**, representing a dramatic improvement from 11 percent a decade prior and significantly exceeding state and national community college benchmarks. When transfer and continued enrollment are also considered, outcomes are even stronger: an additional **7 percent** of the cohort transferred to another institution and **2 percent** remained enrolled, resulting in an overall three-year student success rate of approximately **80 percent**. Importantly, the College has also made substantial progress in eliminating historical disparities in completion outcomes among its students.

Enrollment growth provides another indication of the College's expanding reach. **Fall 2025 headcount increased approximately 13 percent over Fall 2024, while student semester credit hours increased approximately 11 percent.** Concurrent enrollment grew particularly rapidly, reflecting the College's continued emphasis on creating earlier

ARKANSAS STATE UNIVERSITY MID-SOUTH

Dr. Debra West, Chancellor

and more affordable entry points into postsecondary education.

For students seeking education beyond the associate degree, ASU Mid-South maintains articulation and transfer agreements that create pathways to numerous four-year institutions, including Arkansas State University, the University of Arkansas Fort Smith, and the University of Tennessee Health Sciences Center. In addition, ASU Mid-South partners with Arkansas State University to provide associate degree nursing and baccalaureate degree teacher education programs on the ASU Mid-South campus, further strengthening the regional healthcare and teacher education pipeline.

ASU Mid-South's workforce mission extends well beyond traditional credit programs. The College works directly with regional employers, economic development organizations, and community partners to provide customized training, incumbent-worker development, short-term workforce credentials, and rapid responses to emerging workforce needs. These partnerships are particularly important as the region experiences continued investment and growth in advanced manufacturing, transportation, healthcare, IT, and other high-demand sectors.

Governance

As a member of the Arkansas State University 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)

INSTITUTION HISTORY AND ORGANIZATION

The Arkansas Delta is undergoing a significant economic transformation. Long challenged by persistent poverty, lower educational attainment, population decline, and the transition from an agrarian economy, eastern Arkansas is now home to some of the state's most significant investments in advanced manufacturing, steel production, logistics and distribution, energy infrastructure, technology, and other high-skill industries. These investments are creating new opportunities for the region while simultaneously increasing the demand for a larger, more highly skilled, and more adaptable workforce.

The Arkansas Delta Training and Education Consortium (ADTEC) was created in 2005 to address precisely this type of regional workforce challenge. The consortium brought together four eastern Arkansas community colleges - **Arkansas Northeastern College, the University of Arkansas East Arkansas Community College (then East Arkansas Community College), Arkansas State University Mid-South (then Mid-South Community College), and Phillips Community College of the University of Arkansas** - to build workforce capacity collectively rather than institution by institution. **Arkansas State University Newport** joined the consortium in 2006.

The five ADTEC colleges are supported by two university partners - **Arkansas State University and the University of Arkansas Fort Smith**. While these universities are not members of the ADTEC consortium, their participation extends the consortium's educational reach by providing access to baccalaureate and other advanced educational opportunities that complement the workforce and technical programs offered by the ADTEC colleges. State funding for the consortium and its university partners is provided through the ADTEC/University Center Partners appropriation, administered by ASU Mid-South.

From its inception, ADTEC has operated on a simple premise: workforce challenges that cross institutional and county boundaries are best addressed through regional collaboration. Through shared faculty expertise, curriculum, equipment, facilities, employer partnerships, and best practices, the five colleges have developed career pathways and training capacity in industries critical to the Delta economy.

ARKANSAS DELTA TRAINING & EDUCATION CONSORTIUM (ADTEC)

TWO DECADES OF WORKFORCE INVESTMENT AND INNOVATION

Over two decades, ADTEC has attracted substantial federal, state, and regional investment to eastern Arkansas and has developed workforce capacity in advanced manufacturing, steel, aviation maintenance, allied health, automotive and diesel technology, commercial driving, transportation and logistics, renewable energy, and related technical fields. These early investments established much of the technical training capacity upon which the ADTEC colleges continue to build.

Advanced Manufacturing

In October 2005, the Arkansas Division of Career Education provided \$20,000 to develop the high school component of ADTEC's manufacturing career pathway. The following month, ADTEC received nearly \$6 million from the U.S. Department of Labor to establish specialized manufacturing training across the consortium: Steel Manufacturing Technology at Arkansas Northeastern College, Plastics Manufacturing Technology at East Arkansas Community College, CNC Machining at ASU Mid-South, and Welding Technology at Phillips Community College. In February 2006, the Delta Regional Authority provided an additional \$250,000 for automotive manufacturing training equipment. In 2012, a \$2.5 million U.S. Department of Labor TAACCCT grant supported the alignment of industry certifications with credential points in manufacturing and other technical career pathways.

Allied Health

A \$2 million U.S. Department of Labor initiative expanded allied health training capacity across ADTEC through curriculum development, faculty, and equipment. Participating colleges developed complementary programs in Patient Care Technician at Arkansas Northeastern College, Surgical Technology at ASU-Newport, Occupational Therapy Assistant at East Arkansas Community College, Medical Assistant at ASU Mid-South, and Medical Laboratory Technology at Phillips Community College.

Aviation Maintenance Technology

ASU Mid-South and Arkansas Northeastern College received more than \$3.3 million from the U.S. Department of Labor to develop aviation maintenance training, including FAA-certified Airframe and Powerplant technician pathways. Subsequent investments included \$1.5 million from the U.S. Department of Commerce Economic Development Administration to support construction of an airport-based training facility at ASU Mid-South and \$250,000 from the Delta Regional Authority to establish the Mid-South Institute for Non-Destructive Testing, serving aviation, manufacturing, steel, renewable energy, and other industries.

ARKANSAS DELTA TRAINING & EDUCATION CONSORTIUM (ADTEC)

Renewable Energy Technology

ADTEC received nearly \$2 million from the U.S. Department of Labor to develop renewable energy career pathways, curriculum, faculty, and equipment. This investment was supplemented by \$772,000 through the Arkansas Delta WIRED initiative for a renewable-energy crops demonstration project and \$25,000 from the Arkansas Division of Career Education for development of a secondary-level curriculum. Together, these efforts established the Center of Excellence in Renewable Energy Technology Education. ADTEC's renewable-energy work also led to development of the Marion Berry Renewable Energy Center at ASU Mid-South. Investments included \$2 million from the U.S. Department of Commerce Economic Development Administration for construction, \$100,000 from the Delta Regional Authority for a biodiesel chemical-analysis laboratory, and \$350,000 through the University of Memphis/U.S. Department of Energy for a micro-biodiesel refinery. Originally designed to support biofuel research, testing, and workforce development, the Center evolved with changing industry needs and now houses Automotive and Diesel Maintenance Technology, with the automotive pathway added in 2022, and a Commercial Driver Training program.

Transportation Technology

Among ADTEC's earliest transportation initiatives, ASU Mid-South and ASU-Newport received approximately \$1.35 million from the U.S. Department of Labor to develop a rapid-response heavy-truck-driver training model incorporating simulation technology and apprenticeship. Additional National Science Foundation and U.S. Department of Labor investments totaling approximately \$568,000 supported career pathways in distribution and logistics and diesel technology and helped establish the foundation for a broader regional transportation strategy. ADTEC subsequently received more than \$4.3 million from the U.S. Department of Labor for the Arkansas Delta Transportation Education Project, which expanded diesel and automotive pathways with an emphasis on alternative-fuel and hybrid technologies. The initiative also partnered with Montana State University-Northern to extend access to their Bachelor of Science in Diesel Technology.

Regional Workforce Development

Beginning in 2015, ADTEC implemented the \$2.066 million Arkansas Delta Accelerating Pathways Together (ADAPT) initiative through the State of Arkansas Regional Workforce Grant program. ADAPT brought together ADTEC colleges, 18 K-12 partners, 22 manufacturing employers, nine transportation employers, and four workforce development boards to strengthen advanced manufacturing and transportation, distribution, and logistics pathways and establish a regional workforce-readiness model. From 2019 through 2023, the \$2.3 million Arkansas Delta Workforce Opportunity for Rural Communities (ADWORC) initiative provided work-readiness training, case management, work-based learning, and participant incentives for individuals entering high-demand

ARKANSAS DELTA TRAINING & EDUCATION CONSORTIUM (ADTEC)

occupations, with particular emphasis on economically disadvantaged and formerly incarcerated participants. Most recently, ADTEC partnered with Black River Technical College to secure a Higher Industry Readiness through Educational Development (HIRED) grant. This initiative, which encompasses 16-counties, focuses on advanced manufacturing, steel, industrial maintenance, robotics, automation, programmable controls, commercial driving, and material handling. It is designed to extend access to short-term workforce training beyond traditional campus locations and strengthen the region's capacity to respond to emerging manufacturing and distribution demand.

A MODEL ALIGNED WITH TODAY'S WORKFORCE STRATEGY

The regional approach pioneered by ADTEC is increasingly reflected in state and federal workforce policy. Arkansas has placed greater emphasis on aligning postsecondary education with high-demand occupations, expanding short-term and noncredit workforce credentials, strengthening work-based learning and apprenticeship, and measuring educational outcomes in relation to employment and earnings. The Arkansas ACCESS higher-education reforms enacted in 2025 further strengthened this alignment by incorporating workforce outcomes and return on investment into higher-education policy, recognizing noncredit workforce education within the state's funding framework, and expanding financial assistance for workforce training.

AWARDS AND RECOGNITION

ADTEC is a proven, award-winning workforce model that has received national recognition many times, including: a 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; Recognition 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; and Southern Growth Policies Board Innovator of the Year Award, 2007.

ARKANSAS DELTA TRAINING & EDUCATION CONSORTIUM (ADTEC)

RESPONDING TO A NEW ERA OF ECONOMIC DEVELOPMENT

The economic landscape of eastern Arkansas has changed considerably since ADTEC was established. Mississippi County has emerged as one of the nation's leading steel-producing regions, supported by billions of dollars in investment in steel production, processing, fabrication, transportation, and related industries. New and expanding employers continue to increase demand for industrial maintenance technicians, welders, machinists, electrical and mechanical technicians, automation specialists, and other skilled workers.

In Crittenden County, Google's multibillion-dollar investment in its first Arkansas data center represents another significant shift in the regional economy, creating demand for technical talent associated with data-center operations, electrical and mechanical systems, information technology, construction, power generation, and mission-critical infrastructure.

Across the broader region, continuing investment in manufacturing, food production, transportation, logistics, aviation, healthcare, automation, and infrastructure is creating both opportunity and urgency. The workforce challenge is no longer simply attracting industry to the Arkansas Delta; it is ensuring that the region can develop the skilled workforce necessary to support industries already here and compete successfully for the next generation of investment. This environment creates a renewed opportunity for ADTEC.

The consortium's next generation of work will build upon the infrastructure and expertise developed during its first two decades while responding to emerging workforce needs in:

- advanced manufacturing, automation, robotics, and industrial maintenance;
- steel production, processing, and fabrication;
- electrical, mechanical, and controls technologies;
- data-center and mission-critical infrastructure;
- transportation, commercial driving, logistics, and material handling;
- aviation maintenance and advanced technical occupations;
- healthcare and allied health;

ARKANSAS DELTA TRAINING & EDUCATION CONSORTIUM (ADTEC)

- information technology and cybersecurity;
- construction and skilled trades; and
- short-term, industry-recognized credentials that provide pathways into employment, apprenticeship, and additional postsecondary education.

The five ADTEC institutions collectively provide a geographic and programmatic network capable of serving employers and residents throughout eastern and northeastern Arkansas. That network allows the region to respond to workforce needs at a scale that would be difficult for any single institution to achieve independently.

ADTEC therefore represents more than a successful historical workforce initiative. It is an established regional infrastructure through which Arkansas can connect economic development, education, workforce policy, and employer demand. As eastern Arkansas enters a period of unprecedented industrial and technological investment, the collaborative model created in 2005 may be more relevant today than at any point in its history.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION ARKANSAS STATE UNIVERSITY MID-SOUTH

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	6,255,840		6,141,694		6,517,317		6,550,724		6,550,724		6,550,724		6,550,724	
2	CASH	9,984,741		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		1,578,918		1,581,972		1,581,972		1,581,972		1,581,972	
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$17,767,581	122	\$32,668,694	158	\$33,096,235	300	\$33,132,696	300	\$33,132,696	300	\$33,132,696	300	\$33,132,696	300
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	5,585,019	31%	5,477,780	17%			5,629,843	17%	5,629,843	17%	5,629,843	17%	5,629,843	17%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15	WORKFORCE 2000	2,190,914	12%	2,190,914	7%			2,190,914	7%	2,190,914	7%	2,190,914	7%	2,190,914	7%
16	CASH FUNDS	3,089,335	17%	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	6,895,406	39%	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	6,907	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21	TOTAL INCOME	\$17,767,581	100%	\$32,668,694	100%			\$32,820,757	100%	\$32,820,757	100%	\$32,820,757	100%	\$32,820,757	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$311,939		\$311,939		\$311,939		\$311,939	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CTM0000000

INSTITUTION ARKANSAS STATE UNIVERSITY MID-SOUTH

APPROPRIATION

A109000.0177

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	4,029,876	3,767,364	3,800,000	4,000,000	4,000,000		
2	EXTRA HELP WAGES	315,625	333,850	350,000	315,000	315,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,265,439	1,145,450	1,150,000	1,260,000	1,260,000		
5	OPERATING EXPENSES	644,900	895,030	906,969	663,785	663,785		
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		0	310,348	311,939	311,939		
11								
12								
13	TOTAL APPROPRIATION	\$6,255,840	\$6,141,694	\$6,517,317	\$6,550,724	\$6,550,724	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	4,058,019	3,950,780		4,047,871	4,047,871		
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 (FOOTNOTE BELOW)***	6,907						
21	TOTAL INCOME	\$6,255,840	\$6,141,694		\$6,238,785	\$6,238,785	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$311,939	\$311,939	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

NOTE: Line 20 - OTHER STATE TREASURY FUNDS: Dog Racing Act Revenue

FORM BR-3

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CTM0000000

INSTITUTION ARKANSAS STATE UNIVERSITY MID-SOUTH - ADTEC

APPROPRIATION

A83F000.0177

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	263,334	263,334					
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	98,165	98,165					
5	OPERATING EXPENSES	39,298	39,298					
6	CONFERENCE FEES & TRAVEL	7,500	7,500					
7	PROFESSIONAL FEES AND SERVICES							
8	CAPITAL OUTLAY							
9	FUNDED DEPRECIATION							
10	SUBAWARDEE GRANTS AND AID	1,118,703	1,118,703					
11	ADTEC/UNIVERSITY CENTER PARTNERS			1,578,918	1,581,972	1,581,972		
12								
13	TOTAL APPROPRIATION	\$1,527,000	\$1,527,000	\$1,578,918	\$1,581,972	\$1,581,972	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	1,527,000	1,527,000		1,581,972	1,581,972		
16	EDUCATIONAL EXCELLENCE TRUST FUND							
17	SPECIAL REVENUES * [WF2000]							
18	FEDERAL FUNDS IN STATE TREASURY							
19	TOBACCO SETTLEMENT FUNDS							
20	OTHER STATE TREASURY FUNDS (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$1,527,000	\$1,527,000		\$1,581,972	\$1,581,972	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

ADTEC Allocations	2025-2026	2026-2027	2027-2028	2028-2029
(1) ARKANSAS NORTHEASTERN COLLEGE	159,909	159,909	165,666	165,666
(2) ARKANSAS STATE UNIVERSITY - NEWPORT	159,909	159,909	165,666	165,666
(3) UNIV. OF ARK. EAST ARKANSAS COMMUNITY COLLEGE	209,275	209,275	216,809	216,809
(4) ARKANSAS STATE UNIVERSITY - MID-SOUTH	408,297	408,297	422,996	422,996
(5) PHILLIPS COMMUNITY COLLEGE OF THE UA	184,981	184,981	191,641	191,641
(6) ARKANSAS STATE UNIVERSITY - JONESBORO	313,377	313,377	324,657	324,657
(7) UNIVERSITY OF ARKANSAS AT FORT SMITH	91,252	91,252	94,537	94,537
TOTAL AMOUNT ALLOCATED	1,527,000	1,527,000	1,581,972	1,581,972

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2810000000

INSTITUTION ARKANSAS STATE UNIVERSITY MID-SOUTH

APPROPRIATION AD03000.0177

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	3,611,942	7,000,000	7,000,000	7,000,000	7,000,000		
2	EXTRA HELP WAGES	209,643	600,000	600,000	600,000	600,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	800,409	2,500,000	2,500,000	2,500,000	2,500,000		
5	OPERATING EXPENSES	3,350,784	5,500,000	5,500,000	5,500,000	5,500,000		
6	CONFERENCE FEES & TRAVEL	292,305	300,000	300,000	300,000	300,000		
7	PROFESSIONAL FEES AND SERVICES	363,298	1,500,000	1,500,000	1,500,000	1,500,000		
8	CAPITAL OUTLAY	662,882	1,000,000	1,000,000	1,000,000	1,000,000		
9	CAPITAL IMPROVEMENTS	646,399	5,000,000	5,000,000	5,000,000	5,000,000		
10	DEBT SERVICE							
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12	PROMOTIONAL ITEMS	45,856	100,000	100,000	100,000	100,000		
13	SUBAWARDEE GRANTS AND AID	1,223	1,500,000	1,500,000	1,500,000	1,500,000		
14								
15								
16	TOTAL APPROPRIATION	\$9,984,741	\$25,000,000	\$25,000,000	\$25,000,000	\$25,000,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	1,134,289	5,000,000		5,000,000	5,000,000		
19	ALL OTHER FEES							
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21	INVESTMENT INCOME	504,241	650,000		650,000	650,000		
22	FEDERAL CASH FUNDS	6,895,406	10,000,000		10,000,000	10,000,000		
23	OTHER CASH FUNDS	1,450,805	9,350,000		9,350,000	9,350,000		
24	TOTAL INCOME	\$9,984,741	\$25,000,000		\$25,000,000	\$25,000,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	122	158	300	300	300	
TOBACCO POSITIONS						
EXTRA HELP ***	74	24	200	200	200	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS STATE UNIVERSITY MID-SOUTH
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	6,456	509,686		(503,230)	91,000	716,000		(625,000)
2	HOUSING				0				0
3	FOOD SERVICES	41,456	100,775		(59,319)	48,200	119,200		(71,000)
4	STUDENT UNION				0				0
5	BOOKSTORE	32,527			32,527	40,000			40,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)				0	5,000			5,000
8	SUBTOTAL	\$80,439	\$610,461	\$0	(\$530,022)	\$184,200	\$835,200	\$0	(\$651,000)
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	529,790			529,790	651,000			651,000
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$610,229	\$610,461	\$0	(\$232)	\$835,200	\$835,200	\$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 10: OTHER TRANSFERS - Excess Millage for Food Services and Athletics

EMPLOYMENT INFORMATION **IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY MID-SOUTH
 (NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						93
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	16	Black Male:	3	Other Male:	0	Total Male: 19
White Female:	20	Black Female:	13	Other Female:	1	Total Female: 34
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	16	Black Male:	2	Other Male:	2	Total Male: 20
White Female:	13	Black Female:	6	Other Female:	1	Total Female: 20
Total White Male:	32	Total Black Male:	5	Total Other Male:	2	Total Male: 39
Total White Female:	33	Total Black Female:	19	Total Other Female:	2	Total Female: 54
Total White:	65	Total Black:	24	Total Other:	4	Total Employees: 93
				Total Minority:	28	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF ARKANSAS STATE UNIVERSITY - MID-SOUTH
June 30, 2025

<i>Finding:</i>	No Findings noted
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ARKANSAS STATE UNIVERSITY-NEWPORT

Ike Wheeler, Interim Chancellor

Introduction: Arkansas State University-Newport (ASUN) provides life-long learning opportunities, business and industry training, and economic development support to the Northeast Arkansas region. ASU-Newport is a comprehensive community college in the Arkansas State University System that is focused on serving an eight county service area that includes Craighead, Cross, Independence, Jackson, Lawrence, Poinsett, White, and Woodruff. Currently there are about 1,900 degree-seeking students enrolled each year across more than 70 academic programs. The Carnegie Foundation designates it an Opportunity College for its strong access and earnings outcomes, and its IGNITE program already serves more than 100 area high school students annually in career and technical education. 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 are dedicated to providing 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 collectively known as ASU-Newport.

Through its three campuses, ASU-Newport provides quality and diverse educational opportunities both in health sciences and applied sciences. 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 CREST initiative, designed to equip future and current employees with the tools to advance in today's ever-changing industrial markets, benefitting the employees and the industries in northeast. 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

ARKANSAS STATE UNIVERSITY-NEWPORT

Ike Wheeler, Interim Chancellor

certificates, certificates of proficiency, and associate degrees.

Demand for ASU-Newport's health programs continue to outgrow existing space leading the college to cap nursing and allied health enrollment, even as regional hospitals and clinics report unfilled positions. ASU—Newport is building a 32,522 SF health sciences training center in Newport, Arkansas, to close a nursing and allied health workforce gap in one of the state's most distressed rural counties. The facility dedicates 25,195 SF to classrooms and simulation labs and a center for community and workforce events. It is projected that this project will allow ASU-Newport to serve an estimated 424 students each year. Groundbreaking is expected in the fall of 2026.

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 24 of 2026

Campus Administration

	Title
Mr. Ike Wheeler	Interim Chancellor
Dr. Typhanie Myers	Vice-Chancellor for Academic Affairs/Provost
Mr. Charles Walker	Vice-Chancellor for Finance & Administration
Mrs. Elizabeth Wakefield	Associate Vice Chancellor Continuous Improvement
Mr. Allen Mooneyhan	Associate Vice Chancellor for Enrollment Management

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.

ARKANSAS STATE UNIVERSITY-NEWPORT

Ike Wheeler, Interim Chancellor

Values: Belonging | Compassion | Diversity | Innovation | Integrity

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

Ike Wheeler, Interim Chancellor

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
2027-2029 BIENNIUM**

INSTITUTION ARKANSAS STATE UNIVERSITY - NEWPORT

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	7,869,298		8,289,734		8,822,029		8,796,047		8,796,047		8,796,047		8,796,047	
2	CASH	11,828,357		51,635,000		51,635,000		44,965,855		44,965,855		44,965,855		44,965,855	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$19,697,655	227	\$59,924,734	224	\$60,457,029	341	\$53,761,902	341	\$53,761,902	341	\$53,761,902	341	\$53,761,902	341
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	6,451,670	31%	6,872,106	11%			6,959,560	13%	6,959,560	13%	6,959,560	13%	6,959,560	13%
14	EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%			0	0%	0	0%	0	0%	0	0%
15	WORKFORCE 2000	1,417,628	7%	1,417,628	2%			1,417,628	3%	1,417,628	3%	1,417,628	3%	1,417,628	3%
16	CASH FUNDS	11,123,214	54%	46,135,000	77%			38,965,855	73%	38,965,855	73%	38,965,855	73%	38,965,855	73%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	1,561,165	8%	5,500,000	9%			6,000,000	11%	6,000,000	11%	6,000,000	11%	6,000,000	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	\$20,553,677	100%	\$59,924,734	100%			\$53,343,043	100%	\$53,343,043	100%	\$53,343,043	100%	\$53,343,043	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$856,022)		\$0				\$418,859		\$418,859		\$418,859		\$418,859	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CMN0000000

INSTITUTION ARKANSAS STATE UNIVERSITY - NEWPORT

APPROPRIATION

A790000.0129

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	5,500,000	5,700,000	5,850,000	5,850,000	5,850,000		
2	EXTRA HELP WAGES	50,000	50,000	125,000	125,000	125,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	817,628	1,017,628	1,200,000	1,200,000	1,200,000		
5	OPERATING EXPENSES	1,301,670	1,322,106	1,547,029	1,521,047	1,521,047		
6	CONFERENCE FEES & TRAVEL	100,000	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							
11								
12								
13	TOTAL APPROPRIATION	\$7,869,298	\$8,289,734	\$8,822,029	\$8,796,047	\$8,796,047	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	6,451,670	6,872,106		6,959,560	6,959,560		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$7,869,298	\$8,289,734		\$8,377,188	\$8,377,188	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$418,859	\$418,859	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2290000000

INSTITUTION ARKANSAS STATE UNIVERSITY - NEWPORT

APPROPRIATION AB77000.0129

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	4,458,793	5,700,000	5,700,000	5,800,000	5,800,000		
2	EXTRA HELP WAGES	236,240	400,000	400,000	412,000	412,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	2,212,969	3,500,000	3,500,000	3,605,555	3,605,555		
5	OPERATING EXPENSES	3,395,153	5,000,000	5,000,000	5,050,000	5,050,000		
6	CONFERENCE FEES & TRAVEL	94,329	300,000	300,000	309,000	309,000		
7	PROFESSIONAL FEES AND SERVICES	191,752	600,000	600,000	618,000	618,000		
8	CAPITAL OUTLAY	694,578	15,000,000	15,000,000	8,000,000	8,000,000		
9	CAPITAL IMPROVEMENTS	0	20,000,000	20,000,000	20,000,000	20,000,000		
10	DEBT SERVICE	476,045	1,000,000	1,000,000	1,030,000	1,030,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	40,000	40,000	41,300	41,300		
12	PROMOTIONAL ITEMS	68,498	95,000	95,000	100,000	100,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$11,828,357	\$51,635,000	\$51,635,000	\$44,965,855	\$44,965,855	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	8,676,294	8,573,141		9,000,000	9,000,000		
19	ALL OTHER FEES	385,691	803,860		220,000	220,000		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	33,562	20,000		50,000	50,000		
21	INVESTMENT INCOME	316,138	100,000		150,000	150,000		
22	FEDERAL CASH FUNDS	1,561,165	5,500,000		6,000,000	6,000,000		
23	OTHER CASH FUNDS	1,711,529	36,637,999		29,545,855	29,545,855		
24	TOTAL INCOME	\$12,684,379	\$51,635,000		\$44,965,855	\$44,965,855	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$856,022)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	227	224	341	341	341	
TOBACCO POSITIONS						
EXTRA HELP ***	32	60	60	60	60	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS STATE UNIVERSITY - NEWPORT
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	3,056	296,321		(293,265)				0
2	HOUSING	93,050	76,574		16,476	50,000	85,000		(35,000)
3	FOOD SERVICES	12,713	156,776		(144,063)	0	130,000		(130,000)
4	STUDENT UNION				0				0
5	BOOKSTORE	809,040	667,380		141,660	800,000	590,626		209,374
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0	0			0
7	OTHER (FOOTNOTE BELOW)	15,257			15,257	10,000			10,000
8	SUBTOTAL	\$933,116	\$1,197,051	\$0	(\$263,935)	\$860,000	\$805,626	\$0	\$54,374
9	ATHLETIC TRANSFER**	293,265			293,265				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,226,381	\$1,197,051	\$0	\$29,330	\$860,000	\$805,626	\$0	\$54,374

* 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 2025-2026:						240
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	32	Black Male:	5	Other Male:	1	Total Male: 38
White Female:	64	Black Female:	14	Other Female:	2	Total Female: 80
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	45	Black Male:	1	Other Male:	2	Total Male: 48
White Female:	69	Black Female:	4	Other Female:	1	Total Female: 74
Total White Male:	77	Total Black Male:	6	Total Other Male:	3	Total Male: 86
Total White Female:	133	Total Black Female:	18	Total Other Female:	3	Total Female: 154
Total White:	210	Total Black:	24	Total Other:	6	Total Employees: 240
				Total Minority:	30	

FORM BR-6

Institution

[illegible]

(Total Expenditures equals ALL Contracts Exceeding \$50,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED	3%
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ARKANSAS LEGISLATIVE AUDIT
AUDIT OF ARKANSAS STATE UNIVERSITY - NEWPORT
June 30, 2025

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

Mr. Shane Broadway, Interim Chancellor

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 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

ARKANSAS STATE UNIVERSITY THREE RIVERS

Mr. Shane Broadway, Interim Chancellor

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 career and technical education programs 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.

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;

ARKANSAS STATE UNIVERSITY THREE RIVERS

Mr. Shane Broadway, Interim Chancellor

- 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, integrity, respect and responsibility.

- Learning—curiosity, knowledge, understanding
- Excellence—innovation, quality, performance
- 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. Program approvals include Practical and Registered Nursing Programs, Arkansas State Board of Nursing; 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
2027-2029 BIENNIUM**

INSTITUTION ARKANSAS STATE UNIVERSITY THREE RIVERS

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	4,503,932		4,703,583		5,004,114		5,106,682		5,106,682		5,106,682		5,106,682	
2	CASH	4,319,603		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	\$8,823,535	159	\$30,589,583	149	\$30,890,114	261	\$30,992,682	261	\$30,992,682	261	\$30,992,682	261	\$30,992,682	261
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	3,347,546	33%	3,547,197	12%			3,707,121	12%	3,707,121	12%	3,707,121	12%	3,707,121	12%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15	WORKFORCE 2000	1,156,386	12%	1,156,386	4%			1,156,386	4%	1,156,386	4%	1,156,386	4%	1,156,386	4%
16	CASH FUNDS	4,542,783	45%	10,886,000	36%			10,886,000	35%	10,886,000	35%	10,886,000	35%	10,886,000	35%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	946,877	9%	15,000,000	49%			15,000,000	49%	15,000,000	49%	15,000,000	49%	15,000,000	49%
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	\$9,993,592	100%	\$30,589,583	100%			\$30,749,507	100%	\$30,749,507	100%	\$30,749,507	100%	\$30,749,507	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$1,170,057)		\$0				\$243,175		\$243,175		\$243,175		\$243,175	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNium**

FUND CTW0000000

INSTITUTION ARKANSAS STATE UNIVERSITY THREE RIVERS

APPROPRIATION

A1WZ000.0685

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	2,800,000	3,200,000	3,000,000	2,800,000	2,800,000		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	818,046	925,000	750,000	750,000	750,000		
5	OPERATING EXPENSES	885,886	578,583	1,015,823	1,313,507	1,313,507		
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		0	238,291	243,175	243,175		
11								
12								
13	TOTAL APPROPRIATION	\$4,503,932	\$4,703,583	\$5,004,114	\$5,106,682	\$5,106,682	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	3,347,546	3,547,197		3,707,121	3,707,121		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$4,503,932	\$4,703,583		\$4,863,507	\$4,863,507	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$243,175	\$243,175	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2850000000

INSTITUTION ARKANSAS STATE UNIVERSITY THREE RIVERS

APPROPRIATION

AB62000.0685

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	1,254,075	4,000,000	4,000,000	4,000,000	4,000,000		
2	EXTRA HELP WAGES	127,265	686,000	686,000	686,000	686,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	464,790	1,400,000	1,400,000	1,400,000	1,400,000		
5	OPERATING EXPENSES	1,071,705	3,000,000	3,000,000	3,000,000	3,000,000		
6	CONFERENCE FEES & TRAVEL	43,905	130,000	130,000	130,000	130,000		
7	PROFESSIONAL FEES AND SERVICES	118,351	500,000	500,000	500,000	500,000		
8	CAPITAL OUTLAY	1,235,328	2,000,000	2,000,000	2,000,000	2,000,000		
9	CAPITAL IMPROVEMENTS	0	13,380,000	13,380,000	13,380,000	13,380,000		
10	DEBT SERVICE	0	750,000	750,000	750,000	750,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12	PROMOTIONAL ITEMS	4,184	40,000	40,000	40,000	40,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$4,319,603	\$25,886,000	\$25,886,000	\$25,886,000	\$25,886,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	2,926,274	2,262,000		2,262,000	2,262,000		
19	ALL OTHER FEES	858,167	1,133,650		1,133,650	1,133,650		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21	INVESTMENT INCOME	21,812	25,000		25,000	25,000		
22	FEDERAL CASH FUNDS	946,877	15,000,000		15,000,000	15,000,000		
23	OTHER CASH FUNDS	736,530	7,465,350		7,465,350	7,465,350		
24	TOTAL INCOME	\$5,489,660	\$25,886,000		\$25,886,000	\$25,886,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$1,170,057)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	159	149	261	261	261	
TOBACCO POSITIONS						
EXTRA HELP ***	21	60	60	60	60	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS STATE UNIVERSITY THREE RIVERS
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	92,523	344,510		(251,987)	122,830	304,070		(181,240)
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	245,252	333,440		(88,188)	253,064	269,064		(16,000)
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)				0				0
8	SUBTOTAL	\$337,775	\$677,950	\$0	(\$340,175)	\$375,894	\$573,134	\$0	(\$197,240)
9	ATHLETIC TRANSFER**	251,987			251,987	181,240			181,240
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	88,188			88,188	16,000			16,000
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$677,950	\$677,950	\$0	\$0	\$573,134	\$573,134	\$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 TRANSFERS: E&G Transfer to the Campus Bookstore

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY THREE RIVERS
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						109	
(As of June 30, 2026)							
Nonclassified Administrative Employees:						Total	Male: 20
White Male:	19	Black Male:	1	Other Male:	0	Total	Female: 46
White Female:	39	Black Female:	6	Other Female:	1		
Nonclassified Health Care Employees:						Total	Male: 0
White Male:		Black Male:		Other Male:		Total	Female: 0
White Female:		Black Female:		Other Female:			
Faculty:						Total	Male: 26
White Male:	24	Black Male:	0	Other Male:	2	Total	Female: 17
White Female:	15	Black Female:	1	Other Female:	1		
Total White Male:	43	Total Black Male:	1	Total Other Male:	2	Total	Male: 46
Total White Female:	54	Total Black Female:	7	Total Other Female:	2	Total	Female: 63
Total White:	97	Total Black:	8	Total Other:	4	Total	Employees: 109
				Total Minority:	12		

FORM BR-6

ARKANSAS STATE UNIVERSITY THREE RIVERS

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED	<u>0</u>
TOTAL EXPENDITURES ON CONTRACTS AWARDED	<u>\$85,830</u>
(Total Expenditures equals ALL Contracts Exceeding \$50,000--Minority and Non-Minority)	
% OF MINORITY CONTRACTS AWARDED	0%

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF ARKANSAS STATE UNIVERSITY - THREE RIVERS
June 30, 2025

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

Martin Eggensperger, PhD, President

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 29 of the State of Arkansas 95th General Assembly, Fiscal Session, 2026, provided appropriations for Black River Technical College for the fiscal year 2026-27 to include a maximum of 222 faculty and staff positions, 75 temporary or part time employees, State appropriations of \$ 9,467,973, 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 Law Enforcement Training Academy Barracks in the spring of 2026, the

BLACK RIVER TECHNICAL COLLEGE

Martin Eggensperger, PhD, President

original 46,775 square foot campus, situated on 44 acres, has grown to 377,783 square feet with a total of 36 buildings on 100 acres.

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 Pocahontas, 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.

BLACK RIVER TECHNICAL COLLEGE
Martin Eggensperger, PhD, President

- In January of 2025, the College along with the Arkansas Delta Technology Education Consortium (ADTEC) was awarded a \$1,675,000 from ADHE through the HIRED Track 1. The College has remodeled a lab for automation technology and has been able to purchase several pieces of advanced equipment for training in materials handling, motor controls, and robotics.
- In March of 2025, the College was awarded \$ 300,000 through the Delta Workforce Program of the Delta Regional Authority to remodel a building on campus and to buy equipment to create a Collaborative Robot Welding Lab. Students are training on equipment identical to the cobots used in the new manufacturing facility next door to the College in Pocahontas.
- In January of 2026, the College's Law Enforcement Training Academy welcomed their first class of cadets to be housed in the new barracks facility. The funding for the construction of the barracks was provided through the State of Arkansas' American Rescue Plan Act's State and Local Fiscal Recovery Fund. 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.
- During fiscal year 2026, the College entered into 2 + 2 memorandums of understanding with William Baptist College and Crowley's Ridge College for BRTC students to continue their education in the fields of agriculture and elementary education, respectively.
- In the spring of 2026, the BRTC gunsmithing program became one of the four National Rifle Associations' approved affiliated educational partners.
- As a member of the Northeast Arkansas Regional Intermodal Authority and the Greene County Industrial Training Consortium (GCITC), BRTC partners to enhance area and

BLACK RIVER TECHNICAL COLLEGE
Martin Eggensperger, PhD, President

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 requested two new full-time and no new part-time positions in the Personal Services Request. The College's custodial services are no longer going to be outsourced. If the College has any additional unmet personnel needs in the immediate future, the College will request those through the Central or Surrender Pools as needed.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	9,432,856		8,904,327		9,467,973		8,979,762		8,979,762		8,979,762		8,979,762	
2	CASH	9,531,526		42,924,800		42,924,800		42,924,800		42,924,800		42,924,800		42,924,800	
3	LAW ENFORCEMENT TRAINING ACADEMY BARRACKS	0		0		4,600,000		0		0		0		0	
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$18,964,382	183	\$51,829,127	185	\$56,992,773	222	\$51,904,562	222	\$51,904,562	222	\$51,904,562	222	\$51,904,562	222
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	7,187,648	38%	6,659,119	13%			6,306,946	12%	6,306,946	12%	6,306,946	12%	6,306,946	12%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15	WORKFORCE 2000	2,245,208	12%	2,245,208	4%			2,245,208	4%	2,245,208	4%	2,245,208	4%	2,245,208	4%
16	CASH FUNDS	7,477,896	39%	38,743,338	75%			38,724,800	75%	38,724,800	75%	42,524,800	83%	42,524,800	83%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	2,053,630	11%	4,181,462	8%			4,200,000	8%	4,200,000	8%	400,000	1%	400,000	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	\$18,964,382	100%	\$51,829,127	100%			\$51,476,954	100%	\$51,476,954	100%	\$51,476,954	100%	\$51,476,954	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$427,608		\$427,608		\$427,608		\$427,608	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CTB0000000

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION

A703000.0675

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	6,200,000	6,386,000	6,386,000	6,206,946	6,206,946		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	2,245,994	2,245,208	2,245,208	2,245,208	2,245,208		
5	OPERATING EXPENSES	986,862	273,119	385,909	100,000	100,000		
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		0	450,856	427,608	427,608		
11								
12								
13	TOTAL APPROPRIATION	\$9,432,856	\$8,904,327	\$9,467,973	\$8,979,762	\$8,979,762	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	7,187,648	6,659,119		6,306,946	6,306,946		
16	EDUCATIONAL EXCELLENCE TRUST FUND							
17	SPECIAL REVENUES * [WF2000]	2,245,208	2,245,208		2,245,208	2,245,208		
18	FEDERAL FUNDS IN STATE TREASURY							
19	TOBACCO SETTLEMENT FUNDS							
20	OTHER STATE TREASURY FUNDS (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$9,432,856	\$8,904,327		\$8,552,154	\$8,552,154	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$427,608	\$427,608	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2750000000

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION AB51000.0675

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	1,167,612	12,000,000	12,000,000	12,000,000	12,000,000		
2	EXTRA HELP WAGES	624,244	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	458,114	4,000,000	4,000,000	4,000,000	4,000,000		
5	OPERATING EXPENSES	2,711,125	9,000,000	9,000,000	9,000,000	9,000,000		
6	CONFERENCE FEES & TRAVEL	132,808	250,000	250,000	250,000	250,000		
7	PROFESSIONAL FEES AND SERVICES	1,673,434	3,000,000	3,000,000	3,000,000	3,000,000		
8	CAPITAL OUTLAY	2,088,542	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	657,365	705,000	705,000	705,000	705,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS		179,800	179,800	179,800	179,800		
12	PROMOTIONAL ITEMS	18,282	80,000	80,000	80,000	80,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$9,531,526	\$42,924,800	\$42,924,800	\$42,924,800	\$42,924,800	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	5,563,607	4,966,151		5,300,000	5,600,000		
19	ALL OTHER FEES	822,229	500,567		550,000	600,000		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21	INVESTMENT INCOME	617,524	620,000		600,000	580,000		
22	FEDERAL CASH FUNDS	2,053,630	4,181,462		4,200,000	400,000		
23	OTHER CASH FUNDS	474,536	32,656,620		32,274,800	35,744,800		
24	TOTAL INCOME	\$9,531,526	\$42,924,800		\$42,924,800	\$42,924,800	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	183	185	222	222	222	
TOBACCO POSITIONS						
EXTRA HELP ***	21	75	75	75	75	

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

*** 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.

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNIUM**

FUND 2750000000

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION

AD45000.0675

LAW ENFORCEMENT TRAINING ACADEMY BARRACKS

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	CONSTRUCTION, CONSTRUCTION FEES, AND EQUIPPING A LAW ENFORCEMENT TRAINING ACADEMY BARRACKS	0	0	4,600,000	0	0		
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	TOTAL APPROPRIATION	\$0	\$0	\$4,600,000	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS						
TOBACCO POSITIONS						
EXTRA HELP ***						

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

BLACK RIVER TECHNICAL COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		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	129,840	234,954		(105,114)	150,000	220,000		(70,000)
4	STUDENT UNION				0				0
5	BOOKSTORE	360,151	383,864		(23,713)	413,500	350,000		63,500
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)	21,298	41,482		(20,183)	6,500	0		6,500
8	SUBTOTAL	\$511,290	\$660,300	\$0	(\$149,010)	\$570,000	\$570,000	\$0	\$0
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	149,010			149,010				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$660,300	\$660,300	\$0	(\$0)	\$570,000	\$570,000	\$0	\$0

* 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.

NOTE: Line 7 - OTHER: Coffee Shops, Vending, & Testing Center

NOTE: Line 10 - OTHER TRANSFERS: Bookstore, Cafeteria, & Coffee Shops

FORM BR-5

EMPLOYMENT INFORMATION **IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

BLACK RIVER TECHNICAL COLLEGE
 (NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						<u>133</u>	
(As of June 30, 2026)							
Nonclassified Administrative Employees:						Total	Male: <u>32</u>
White Male:	<u>30</u>	Black Male:	<u>1</u>	Other Male:	<u>1</u>	Total	Female: <u>51</u>
White Female:	<u>51</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>		
Nonclassified Health Care Employees:						Total	Male: <u>0</u>
White Male:	<u> </u>	Black Male:	<u> </u>	Other Male:	<u> </u>	Total	Female: <u>0</u>
White Female:	<u> </u>	Black Female:	<u> </u>	Other Female:	<u> </u>		
Faculty:						Total	Male: <u>21</u>
White Male:	<u>21</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total	Female: <u>29</u>
White Female:	<u>29</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>		
Total White Male:	<u>51</u>	Total Black Male:	<u>1</u>	Total Other Male:	<u>1</u>	Total	Male: <u>53</u>
Total White Female:	<u>80</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>0</u>	Total	Female: <u>80</u>
Total White:	<u>131</u>	Total Black:	<u>1</u>	Total Other:	<u>1</u>	Total	Employees: <u>133</u>
				Total Minority:	<u>2</u>		

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF BLACK RIVER TECHNICAL COLLEGE
June 30, 2025

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

Steve Cole, Chancellor

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 30 of 2026 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, 2027, and for other purposes. Acts 144 of 2026 amends the Arkansas Revenue Stabilization Law that sets the funding for state agencies, including Cossatot Community College of the University of Arkansas. And Act 116 of 2026 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

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 is committed to improving the lives of those in our communities by providing quality education, outstanding service, and relevant industry training.

STRATEGIC PLAN 2030

This strategic plan positions UA Cossatot for long-term success by focusing on innovation and excellence in education. Through these four strategic goals, we will create a more engaging learning environment, expand access to education, enrich campus life, and ensure operational efficiency, ultimately empowering our students and strengthening our community.

1. Enhancing the Learning Experience – Improve the quality, accessibility, and relevance of educational services to support student success.
 - Align curricula, credentials, certificates, and degrees with transfer, career, and entrepreneurial opportunities.
 - Promote civic, community, and global engagement, with opportunities for students, faculty and staff to participate in volunteer work and community organizations.
 - Promote faculty professional development to improve teaching practices, including strategies to enhance class participation, integrate technology, and enhance educational assessment.

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

- Offer flexible and innovative scheduling to help learners balance life and education.
 - Increase real-world learning opportunities through internships, apprenticeships, and shadowing programs. Use data-driven assessment to continuously improve learning outcomes.
2. Reimagine Enrollment – Provide a supportive, personalized experience for every student.
- Build relationships, expand partnerships, and develop pipeline programs with schools, community organizations, and businesses.
 - Increase affordability and financial resources to alleviate financial challenges for students.
 - Promote academic success and reduce barriers through personalized advising, mentorships, tutoring, and support services.
3. Elevate the Campus Experience – Create a welcoming, safe, and vibrant campus environment.
- Develop a plan to modernize classrooms, labs, dining areas, and communal spaces to foster belonging.
 - Implement advanced security systems and mental health resources for students and staff.
 - Expand extracurricular and student organization programs for enhanced collaboration and learning.
 - Strengthen student-athlete support systems to balance academics and sports.
4. Achieve Operational Excellence – Improve institutional effectiveness, accountability, and sustainability through efficient operations and data-driven decisions.

COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

Steve Cole, Chancellor

- Utilize data analytics to track performance and support strategic planning.
- Streamline policies and processes to increase efficiency.
- Develop a proactive fiscal strategy that aligns revenue growth with program and staffing priorities.
- Invest in modern digital infrastructure and cybersecurity to support learning and operations.
- Strengthen employee recruitment, retention, and succession planning.
- Foster a culture of employee engagement through open communication and collaboration.
- Promote eco-friendly practices, including waste reduction and energy-efficient technologies.

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 ensure 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.

COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

Steve Cole, Chancellor

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 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 is now moving into the world of AI to enhanced enrollment management with the addition of GeckoEngage. This software platform will allow us to meet our future and current students where they are by engaging them by social media and text 24/7, then once they matriculate, we then assign them to a personal advisor, thus making our high retention rate even higher. We consider this a major milestone as the enrollment cliff has been affecting UA Cossatot for several semesters and we must continue to provide innovative programs and solutions where students can feel comfortable while enrolling and learning, as they work on their workforce career.

COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

Steve Cole, Chancellor

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 funding availability. For FY28, the recommendation for UA Cossatot is \$5,389,239, which includes productivity funds. The total recommendation funds are 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 2028 and 2029 of approximately 3% to \$17,468,800. 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 benefit students and the surrounding communities.

PERSONAL SERVICES REQUEST

UA Cossatot has requested 204 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
2027-2029 BIENNIUM**

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	5,120,670		5,209,798		5,535,432		5,389,239		5,389,239		5,389,239		5,389,239	
2	CASH	11,668,058		14,981,545		16,960,000		17,468,800		17,468,800		17,468,800		17,468,800	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$16,788,728	166	\$20,191,343	166	\$22,495,432	204	\$22,858,039	204	\$22,858,039	204	\$22,858,039	204	\$22,858,039	204
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	20,000	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	3,750,333	22%	3,859,461	19%			3,782,272	17%	3,782,272	17%	3,782,272	17%	3,782,272	17%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15	WORKFORCE 2000	1,350,337	8%	1,350,337	7%			1,350,337	6%	1,350,337	6%	1,350,337	6%	1,350,337	6%
16	CASH FUNDS	6,850,313	41%	10,324,468	51%			11,968,800	53%	11,968,800	53%	11,968,800	53%	11,968,800	53%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	4,817,745	29%	4,657,077	23%			5,500,000	24%	5,500,000	24%	5,500,000	24%	5,500,000	24%
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	\$16,788,728	100%	\$20,191,343	100%			\$22,601,409	100%	\$22,601,409	100%	\$22,601,409	100%	\$22,601,409	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$256,630		\$256,630		\$256,630		\$256,630	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CTC0000000

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE
UNIVERSITY OF ARKANSAS

APPROPRIATION

A705000.0677

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	3,293,500	3,355,861	3,600,432	3,499,239	3,499,239		
2	EXTRA HELP WAGES	40,000	36,000	40,000	40,000	40,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	905,000	899,000	950,000	925,000	925,000		
5	OPERATING EXPENSES	872,170	910,937	930,000	915,000	915,000		
6	CONFERENCE FEES & TRAVEL	10,000	8,000	15,000	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							
11								
12								
13	TOTAL APPROPRIATION	\$5,120,670	\$5,209,798	\$5,535,432	\$5,389,239	\$5,389,239	\$0	\$0
14	PRIOR YEAR FUND BALANCE**	20,000						
15	GENERAL REVENUE	3,750,333	3,859,461		3,782,272	3,782,272		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$5,120,670	\$5,209,798		\$5,132,609	\$5,132,609	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$256,630	\$256,630	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNIUM**

FUND 2770000000

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION AB52000.0677

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	4,344,969	5,471,360	5,750,000	5,920,500	5,920,500		
2	EXTRA HELP WAGES	253,449	301,170	425,000	425,000	425,000		
3	OVERTIME	0	0	10,000	10,000	10,000		
4	PERSONAL SERVICES MATCHING	1,359,915	2,000,000	2,000,000	2,125,550	2,125,550		
5	OPERATING EXPENSES	4,380,462	5,403,820	5,425,000	5,587,750	5,587,750		
6	CONFERENCE FEES & TRAVEL	180,962	308,120	400,000	425,000	425,000		
7	PROFESSIONAL FEES AND SERVICES	243,216	411,395	400,000	425,000	425,000		
8	CAPITAL OUTLAY	396,418	490,480	1,250,000	1,250,000	1,250,000		
9	CAPITAL IMPROVEMENTS	0	0	500,000	500,000	500,000		
10	DEBT SERVICE	500,627	560,200	750,000	750,000	750,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12	PROMOTIONAL ITEMS	8,040	35,000	50,000	50,000	50,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$11,668,058	\$14,981,545	\$16,960,000	\$17,468,800	\$17,468,800	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	2,795,792	3,168,589		3,500,000	3,500,000		
19	ALL OTHER FEES	2,440,721	2,592,482		2,750,000	2,750,000		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	135,250	274,402		350,000	350,000		
21	INVESTMENT INCOME	181,741	188,518		200,000	200,000		
22	FEDERAL CASH FUNDS	4,817,745	4,657,077		5,500,000	5,500,000		
23	OTHER CASH FUNDS	1,296,809	4,100,477		5,168,800	5,168,800		
24	TOTAL INCOME	\$11,668,058	\$14,981,545		\$17,468,800	\$17,468,800	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	166	166	204	204	204	
TOBACCO POSITIONS						
EXTRA HELP ***	45	55	100	100	100	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

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

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	101,010	392,459		(291,449)	239,500	465,442		(225,942)
2	HOUSING	238,789	326,409		(87,620)	250,920	243,144		7,776
3	FOOD SERVICES	292,940	397,622		(104,682)	355,000	350,101		4,899
4	STUDENT UNION				0				0
5	BOOKSTORE	126,143	139,547		(13,404)	180,000	179,246		754
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)				0				0
8	SUBTOTAL	\$758,882	\$1,256,037	\$0	(\$497,155)	\$1,025,420	\$1,237,933	\$0	(\$212,513)
9	ATHLETIC TRANSFER**	291,449			291,449	225,942			225,942
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	205,706			205,706	(13,429)			(13,429)
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,256,037	\$1,256,037	\$0	\$0	\$1,237,933	\$1,237,933	\$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: \$230,956 are from unrestricted to cover costs for housing, food service and bookstore.

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

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

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						189
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	19	Black Male:	3	Other Male:	5	Total Male: 27
White Female:	46	Black Female:	6	Other Female:	17	Total Female: 69
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	19	Black Male:	1	Other Male:	2	Total Male: 22
White Female:	61	Black Female:	6	Other Female:	4	Total Female: 71
Total White Male:	38	Total Black Male:	4	Total Other Male:	7	Total Male: 49
Total White Female:	107	Total Black Female:	12	Total Other Female:	21	Total Female: 140
Total White:	145	Total Black:	16	Total Other:	28	Total Employees: 189
				Total Minority:	44	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS
June 30, 2025

<i>Finding:</i>	No Findings noted
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NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF ARKANSAS

Dr. Rick L. Massengale, Chancellor

ENABLING LAWS

A.C.A. § 6-61-501 and Act 51 of Fiscal Session, 2026

INSTITUTION HISTORY AND ORGANIZATION

North Arkansas College of the University of Arkansas, 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 primary service area includes the counties of Boone, Carroll, Marion, Searcy, Newton, and Madison. Dr. Rick Massengale became the fifth serving chief executive officer of the college in August 2021.

Authorized by Arkansas code § 6-61-501, the college started in 1974 as North Arkansas Community College 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. On April 20, 2026, the College completed the process of affiliation with the University of Arkansas System, thus becoming North Arkansas College of the University of Arkansas.

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
2027-2029 BIENNIUM**

INSTITUTION NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF ARKANSAS

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	8,843,144		9,130,215		9,700,232		9,736,960		9,736,960		9,736,960		9,736,960	
2	CASH	19,117,382		37,490,000		37,490,000		37,490,000		37,490,000		37,490,000		37,490,000	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$27,960,526	365	\$46,620,215	365	\$47,190,232	381	\$47,226,960	381	\$47,226,960	381	\$47,226,960	381	\$47,226,960	381
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	7,529,669	27%	7,787,709	17%			7,934,624	17%	7,934,624	17%	7,934,624	17%	7,934,624	17%
14	EDUCATIONAL EXCELLENCE TRUST FUND	738,299	3%	767,329	2%			763,495	2%	763,495	2%	763,495	2%	763,495	2%
15	WORKFORCE 2000	575,176	2%	575,177	1%			575,177	1%	575,177	1%	575,177	1%	575,177	1%
16	CASH FUNDS	10,592,038	38%	27,814,580	60%			27,639,750	59%	27,639,750	59%	27,639,750	59%	27,639,750	59%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	8,525,344	30%	9,675,420	21%			9,850,250	21%	9,850,250	21%	9,850,250	21%	9,850,250	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%	0	0%
21	TOTAL INCOME	\$27,960,526	100%	\$46,620,215	100%			\$46,763,296	100%	\$46,763,296	100%	\$46,763,296	100%	\$46,763,296	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$463,664		\$463,664		\$463,664		\$463,664	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CWN0000000

INSTITUTION NORTH ARKANSAS COLLEGE OF THE UNIVERSITY
OF ARKANSAS

APPROPRIATION

A291000.0185

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	7,210,191	6,996,686	7,291,916	7,298,250	7,298,250		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,087,795	968,697	1,100,000	1,104,000	1,104,000		
5	OPERATING EXPENSES	545,158	758,053	846,400	871,046	871,046		
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		406,779	461,916	463,664	463,664		
11								
12								
13	TOTAL APPROPRIATION	\$8,843,144	\$9,130,215	\$9,700,232	\$9,736,960	\$9,736,960	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	7,529,669	7,787,709		7,934,624	7,934,624		
16	EDUCATIONAL EXCELLENCE TRUST FUND	738,299	767,329		763,495	763,495		
17	SPECIAL REVENUES * [WF2000]	575,176	575,177		575,177	575,177		
18	FEDERAL FUNDS IN STATE TREASURY							
19	TOBACCO SETTLEMENT FUNDS							
20	OTHER STATE TREASURY FUNDS (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$8,843,144	\$9,130,215		\$9,273,296	\$9,273,296	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$463,664	\$463,664	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2140000000

INSTITUTION NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION

AA62000.0185

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	4,257,005	4,750,000	4,750,000	4,750,000	4,750,000		
2	EXTRA HELP WAGES	657,968	886,000	886,000	886,000	886,000		
3	OVERTIME	0	40,000	40,000	40,000	40,000		
4	PERSONAL SERVICES MATCHING	2,616,809	3,426,000	3,426,000	3,426,000	3,426,000		
5	OPERATING EXPENSES	5,175,966	5,250,000	5,250,000	5,250,000	5,250,000		
6	CONFERENCE FEES & TRAVEL	214,642	390,000	390,000	390,000	390,000		
7	PROFESSIONAL FEES AND SERVICES	550,896	575,000	575,000	575,000	575,000		
8	CAPITAL OUTLAY	658,118	2,950,000	2,950,000	2,950,000	2,950,000		
9	CAPITAL IMPROVEMENTS	1,903,277	11,200,000	11,200,000	11,200,000	11,200,000		
10	DEBT SERVICE	0	2,250,000	2,250,000	2,250,000	2,250,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	3,080,081	5,723,000	5,723,000	5,723,000	5,723,000		
12	PROMOTIONAL ITEMS	2,620	50,000	50,000	50,000	50,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$19,117,382	\$37,490,000	\$37,490,000	\$37,490,000	\$37,490,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	7,832,428	8,224,050		8,635,252	8,635,252		
19	ALL OTHER FEES	1,087,106	1,141,461		1,198,534	1,198,534		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	3,601	4,890		5,112	5,112		
21	INVESTMENT INCOME	171,280	185,236		187,540	187,540		
22	FEDERAL CASH FUNDS	8,525,344	9,675,420		9,850,250	9,850,250		
23	OTHER CASH FUNDS	1,497,623	18,258,943		17,613,312	17,613,312		
24	TOTAL INCOME	\$19,117,382	\$37,490,000		\$37,490,000	\$37,490,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	365	365	381	381	381	
TOBACCO POSITIONS						
EXTRA HELP ***	40	50	500	500	500	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF ARKANSAS
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	7,437	529,195		(521,758)	7,500	570,649		(563,149)
2	HOUSING	395,887	324,430		71,457	393,700	328,377		65,323
3	FOOD SERVICES	219,174	303,488		(84,314)	240,000	305,965		(65,965)
4	STUDENT UNION				0				0
5	BOOKSTORE	1,204,085	1,116,053		88,032	1,311,000	1,301,140		9,860
6	STUDENT ORGANIZATIONS AND PUBLICATIONS		10,816		(10,816)		21,119		(21,119)
7	OTHER (FOOTNOTE BELOW)	14,722	50,609		(35,887)	19,500	45,346		(25,846)
8	SUBTOTAL	\$1,841,305	\$2,334,591	\$0	(\$493,286)	\$1,971,700	\$2,572,596	\$0	(\$600,896)
9	ATHLETIC TRANSFER**	532,378			532,378	544,896			544,896
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	74,362			74,362	75,408			75,408
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$2,448,045	\$2,334,591	\$0	\$113,454	\$2,592,004	\$2,572,596	\$0	\$19,408

* 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, Camps revenue; Expenses incl. Intramurals, Copy Center, Student Activities

NOTE: Line 10 - OTHER TRANSFERS: Student Government Association Fees & Student Support Fees

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF ARKANSAS
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						180
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	44	Black Male:	0	Other Male:	1	Total Male: 45
White Female:	71	Black Female:	0	Other Female:	4	Total Female: 75
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	24	Black Male:	0	Other Male:	3	Total Male: 27
White Female:	32	Black Female:	0	Other Female:	1	Total Female: 33
Total White Male:	68	Total Black Male:	0	Total Other Male:	4	Total Male: 72
Total White Female:	103	Total Black Female:	0	Total Other Female:	5	Total Female: 108
Total White:	171	Total Black:	0	Total Other:	9	Total Employees: 180
				Total Minority:	9	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF ARKANSAS
June 30, 2025

<i>Finding No. 1:</i>	College management identified nine "ghost students" enrolled for the 2025 Spring semester through an online fraud and identity theft scheme. These students appeared eligible to receive federal aid totaling \$57,160, and the funds were disbursed by the College. Subsequently, the College was required to reimburse the U.S. Department of Education, resulting in a loss to the College of \$57,160. As of report date, the funds had not been recovered.
<i>Institution's Response:</i>	North Arkansas College acknowledges the finding and the circumstances as presented. This criminal activity has been recognized as a current crisis impacting the higher education industry nationwide, and low-cost colleges offering online instruction are particularly vulnerable targets. In response to the identification of this fraudulent online activity at Northark, the matter was reported to appropriate law enforcement authorities and federal agencies. Immediately upon detection of the fraudulent enrollments in the spring of 2025, the College took steps to revise and improve various administrative procedures and processes that have proven effective in mitigating the risks associated with false identity use towards theft of federal student aid funds. Since the initial discovery, there have been no instances where attempted fake enrollments went undetected or where unauthorized access to student aid was not prevented in a timely manner. Following subsequent affiliation with the University of Arkansas System, the College is engaged in actively pursuing additional protections and implementing industry best practices in the areas of student identity verification and related online fraud detection.

NATIONAL PARK COLLEGE

Wade Derden, Ph.D., President

ENABLING LAWS

Act 678 of 2003 | Act 141 of 2016 | Act 41 of 2026

INSTITUTION HISTORY AND ORGANIZATION

National Park College (NPC) is a comprehensive public two-year institution serving the educational, workforce, and community needs of residents throughout southwest and central Arkansas. The College was created through the merger of Garland County Community College and Quapaw Technical Institute, bringing together two institutions with longstanding commitments to providing accessible postsecondary education and workforce training. Both institutions began offering postsecondary education and training in the early 1970s.

National Park Community College was established by Act 678 of the 2003 Regular Session of the 84th Arkansas General Assembly, with official operations beginning July 1, 2003. In 2014, the institution rebranded as National Park College, reflecting its broad and evolving role as a comprehensive community college. Subsequent legislation, including Act 141 of 2016 and Act 41 of 2026, further support the College's statutory and operational framework.

NPC is governed by an elected Board of Trustees and operates as a formula-funded institution within the Arkansas higher education system. The College is accredited by the Higher Learning Commission and works in coordination with the Arkansas Division of Higher Education and the Arkansas Higher Education Coordinating Board to fulfill its statutory mission and respond to the changing educational and workforce needs of the state.

Located on approximately 128 acres in Garland County, just outside the city limits of Hot Springs, NPC provides a comprehensive educational environment that combines university-transfer education, career and technical education, health professions, workforce training, adult education, and community education. The College currently serves approximately 7,000 students annually through credit and noncredit coursework, workforce training, and adult education.

NATIONAL PARK COLLEGE

Wade Derden, Ph.D., President

NPC is the fourth-largest community college in Arkansas and offers more than 50 degrees and certificates, along with numerous transfer pathways and workforce-focused programs.

Access and affordability are central to NPC's mission. The College's annual cost of attendance is approximately half that of the average Arkansas university, and more than 92 percent of NPC students receive some form of financial aid or scholarship assistance. NPC's approach combines affordable education with comprehensive student support, allowing students to begin close to home, earn credentials efficiently, transfer to a four-year institution, or enter high-demand careers.

The College's impact is reflected in both its growing student success and its expanding role in the community. During the 2025–26 academic year, NPC awarded a record 1,017 degrees and certificates to 635 graduates, representing the largest graduating class and highest number of credentials awarded in the College's history. The College also expanded bachelor's-degree opportunities through partnerships with four-year institutions, providing students with additional opportunities to complete advanced credentials without leaving the region.

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).

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

- 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).

CONCLUSION

National Park College's mission is "Learning is our focus; student success is our goal." This mission exists to ensure that students—regardless of where they live, their economic circumstances, or their educational starting point—have access to an affordable, high-quality pathway to a degree, credential, career, or transfer opportunity. Through its academic programs, workforce initiatives, community partnerships, and commitment to student success, NPC serves as an important educational and economic asset for Garland County, the surrounding region, and the State of Arkansas.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION NATIONAL PARK COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	11,532,815		11,709,409		12,380,951		12,534,562		12,534,562		12,534,562		12,534,562	
2	CASH	12,370,142		21,500,000		21,500,000		19,000,000		19,000,000		19,000,000		19,000,000	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$23,902,957	248	\$33,209,409	336	\$33,880,951	380	\$31,534,562	379	\$31,534,562	379	\$31,534,562	379	\$31,534,562	379
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	12,648,141	32%	11,504,600	35%			9,004,600	29%	9,004,600	29%	9,004,600	29%	9,004,600	29%
13	GENERAL REVENUE	8,995,082	23%	9,098,158	27%			9,336,137	30%	9,336,137	30%	9,336,137	30%	9,336,137	30%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,869,712	5%	1,943,230	6%			1,943,230	6%	1,943,230	6%	1,943,230	6%	1,943,230	6%
15	WORKFORCE 2000	668,021	2%	668,021	2%			668,021	2%	668,021	2%	668,021	2%	668,021	2%
16	CASH FUNDS	9,432,665	24%	9,995,400	30%			9,995,400	32%	9,995,400	32%	9,995,400	32%	9,995,400	32%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	5,903,061	15%	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	\$39,516,682	100%	\$33,209,409	100%			\$30,947,388	100%	\$30,947,388	100%	\$30,947,388	100%	\$30,947,388	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$15,613,725)		\$0				\$587,174		\$587,174		\$587,174		\$587,174	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CWG0000000

INSTITUTION NATIONAL PARK COLLEGE

APPROPRIATION

A302000.0175

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	9,266,566	9,251,113	8,865,207	9,011,503	9,011,503		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,120,000	1,200,000	1,400,000	1,400,000	1,400,000		
5	OPERATING EXPENSES	1,120,074	1,232,121	1,500,000	1,500,000	1,500,000		
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	26,175	26,175	26,175	26,175	26,175		
10	CONTINGENCY		0	589,569	596,884	596,884		
11								
12								
13	TOTAL APPROPRIATION	\$11,532,815	\$11,709,409	\$12,380,951	\$12,534,562	\$12,534,562	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	8,995,082	9,098,158		9,336,137	9,336,137		
16	EDUCATIONAL EXCELLENCE TRUST FUND	1,869,712	1,943,230		1,943,230	1,943,230		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$11,532,815	\$11,709,409		\$11,947,388	\$11,947,388	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$587,174	\$587,174	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2120000000

INSTITUTION NATIONAL PARK COLLEGE

APPROPRIATION

AA72000.0175

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	672,740	2,600,000	2,600,000	2,600,000	2,600,000		
2	EXTRA HELP WAGES	786,001	500,000	500,000	500,000	500,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	666,934	1,250,000	1,250,000	1,250,000	1,250,000		
5	OPERATING EXPENSES	5,297,441	7,050,000	7,050,000	7,050,000	7,050,000		
6	CONFERENCE FEES & TRAVEL	49,943	200,000	200,000	200,000	200,000		
7	PROFESSIONAL FEES AND SERVICES	65,522	200,000	200,000	200,000	200,000		
8	CAPITAL OUTLAY	2,794,006	7,500,000	7,500,000	5,000,000	5,000,000		
9	CAPITAL IMPROVEMENTS							
10	DEBT SERVICE	2,037,555	2,200,000	2,200,000	2,200,000	2,200,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12								
13								
14								
15								
16	TOTAL APPROPRIATION	\$12,370,142	\$21,500,000	\$21,500,000	\$19,000,000	\$19,000,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**	12,648,141	11,504,600		9,004,600	9,004,600		
18	TUITION AND MANDATORY FEES	9,078,560	9,745,400		9,745,400	9,745,400		
19	ALL OTHER FEES							
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21	INVESTMENT INCOME	225,546	125,000		125,000	125,000		
22	FEDERAL CASH FUNDS	5,903,061						
23	OTHER CASH FUNDS	128,559	125,000		125,000	125,000		
24	TOTAL INCOME	\$27,983,867	\$21,500,000		\$19,000,000	\$19,000,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$15,613,725)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	248	336	380	379	379	
TOBACCO POSITIONS						
EXTRA HELP ***	88	122	402	402	402	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

NATIONAL PARK COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*		995,652		(995,652)		1,232,162		(1,232,162)
2	HOUSING	1,781,566	734,663	500,665	546,238	2,067,000	534,965	819,831	712,204
3	FOOD SERVICES	1,265,070	1,154,117	53,663	57,290				0
4	STUDENT UNION				0			1,214,738	(1,214,738)
5	BOOKSTORE	1,140,320	1,053,806		86,514	1,125,500	1,034,710		90,790
6	STUDENT ORGANIZATIONS AND PUBLICATIONS		58,186		(58,186)				0
7	OTHER (FOOTNOTE BELOW)	451,125	138,054		313,071	2,094,181	234,668		1,859,513
8	SUBTOTAL	\$4,638,081	\$4,134,478	\$554,328	(\$50,725)	\$5,286,681	\$3,036,505	\$2,034,569	\$215,607
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	554,328			554,328	460,000			460,000
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$5,192,409	\$4,134,478	\$554,328	\$503,603	\$5,746,681	\$3,036,505	\$2,034,569	\$675,607

* 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: Student Activity, Room Rental Fees, Vending Machine Revenue, Grants and Auxiliary Accountant & Event Coordinator

NOTE: Line 10 - OTHER: Residence Hall & Food Service

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

NATIONAL PARK COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						288
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	57	Black Male:	6	Other Male:	8	Total Male: 71
White Female:	106	Black Female:	6	Other Female:	12	Total Female: 124
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	37	Black Male:	1	Other Male:	1	Total Male: 39
White Female:	48	Black Female:	3	Other Female:	3	Total Female: 54
Total White Male:	94	Total Black Male:	7	Total Other Male:	9	Total Male: 110
Total White Female:	154	Total Black Female:	9	Total Other Female:	15	Total Female: 178
Total White:	248	Total Black:	16	Total Other:	24	Total Employees: 288
				Total Minority:	40	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF NATIONAL PARK COLLEGE
June 30, 2024

<i>Finding No. 1:</i>	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 due to the turnover of accounting personnel. 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: Statement of Net Position • Other receivables was overstated by \$265,559 due to an error in accruals. • Accumulated depreciation was understated by \$29,164 due to an error in recording a capital asset equipment item into the general ledger. • Deferred outflows related to postemployment health insurance was understated by \$18,040. • Net position - investment in capital assets was understated by \$94,935. Statement of Revenues, Expenses, and Changes in Net Position • Nonoperating federal grants and contracts was understated and scholarships and fellowships was understated by \$229,996 due to misclassification of Pell and Direct Loan receipts. • Amortization expense and accumulated amortization related to right to use assets was overstated by \$56,544 due to duplicate posting in the general ledger. • A loss on the disposal of capital assets in the amount of \$12,240 was recognized in error due to improper disposal of library holdings. • Personal services was overstated by \$518,635 due to an error in accruals. • Cash Flows from Operating Activities was misstated by \$670,172 due to understatements in payments to suppliers (\$516,318) and payments for scholarships and fellowships (\$153,854). • Cash Flows from Capital and Related Financing Activities was misstated by \$342,020 due to overstating purchases of capital assets.
<i>Institution's Response:</i>	These errors occurred for a variety of reasons, mainly including staff turnover. Various processes have been put into place to help ensure these errors aren't repeated including; but not limited to, further review capital assets changes; in-depth review of accruals, accounts receivable, amortization/depreciation, among other things; and a dual review of the financial statements and the preparation process to help ensure accuracy.

NORTHWEST ARKANSAS COMMUNITY COLLEGE
Dr. Dennis C. Rittle, Chief Executive Officer and President

INSTITUTION HISTORY AND ORGANIZATION

VISION

To make high-quality education unmistakably accessible – for everyone, for life.

MISSION

As a community-responsive college, NWACC ignites passion, unlocks potential, and creates economic mobility.

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 is on The Higher Learning Commission's Standard Pathway.

NWACC's ADHE assigned service area is Benton and Washington counties, which has a combined estimated population of over 600,000 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 2.6-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 138,286 in AY 2025. The

NORTHWEST ARKANSAS COMMUNITY COLLEGE
Dr. Dennis C. Rittle, Chief Executive Officer and President

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 39% of revenues to instruction, 22.9% to instructional administration, 11.6% to student support, 13% to administration, and 13.5% to maintenance of physical plant. Additionally, NWACC 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

NORTHWEST ARKANSAS COMMUNITY COLLEGE
Dr. Dennis C. Rittle, Chief Executive Officer and President

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.

In 2025, NWACC enhanced student wellness and athletic opportunities by opening a new Fitness Court on the Bentonville campus and launching track and soccer programs for both men and women.

NWACC served 10,706 individual learners and provided 2,315 degrees and certificates in Academic Year (AY) 2025. 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 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.

NORTHWEST ARKANSAS COMMUNITY COLLEGE
Dr. Dennis C. Rittle, Chief Executive Officer and President

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
2027-2029 BIENNIUM**

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	13,131,556		13,419,027		14,221,641		14,413,285		14,413,285		14,413,285		14,413,285	
2	CASH	27,483,373		96,557,111		96,557,111		108,207,335		108,207,335		111,503,908		111,503,908	
3	CHILD PROTECTION TRAINING CENTER	0		0		274,075		0		0		0		0	
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$40,614,929	898	\$109,976,138	898	\$111,052,827	1,137	\$122,620,620	1,187	\$122,620,620	1,187	\$125,917,193	1,187	\$125,917,193	1,187
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	11,479,213	14%	11,701,713	11%			12,018,205	10%	12,018,205	10%	12,018,205	10%	12,018,205	10%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,652,343	2%	1,717,314	2%			1,708,733	1%	1,708,733	1%	1,708,733	1%	1,708,733	1%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
16	CASH FUNDS	54,564,684	68%	80,028,447	73%			90,852,238	75%	90,852,238	75%	93,281,056	74%	93,281,056	74%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	13,116,182	16%	16,528,664	15%			17,355,097	14%	17,355,097	14%	18,222,852	15%	18,222,852	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	\$80,812,422	100%	\$109,976,138	100%			\$121,934,273	100%	\$121,934,273	100%	\$125,230,846	100%	\$125,230,846	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$40,197,493)		\$0				\$686,347		\$686,347		\$686,347		\$686,347	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CWA0000000

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION

A313000.0198

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	13,068,588	13,409,027	13,534,420	13,626,938	13,626,938		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING							
5	OPERATING EXPENSES	62,968	10,000	10,000	100,000	100,000		
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		0	677,221	686,347	686,347		
11								
12								
13	TOTAL APPROPRIATION	\$13,131,556	\$13,419,027	\$14,221,641	\$14,413,285	\$14,413,285	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	11,479,213	11,701,713		12,018,205	12,018,205		
16	EDUCATIONAL EXCELLENCE TRUST FUND	1,652,343	1,717,314		1,708,733	1,708,733		
17	SPECIAL REVENUES * [WF2000]							
18	FEDERAL FUNDS IN STATE TREASURY							
19	TOBACCO SETTLEMENT FUNDS							
20	OTHER STATE TREASURY FUNDS (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$13,131,556	\$13,419,027		\$13,726,938	\$13,726,938	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$686,347	\$686,347	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CWA010000

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE
CHILD PROTECTION TRAINING CENTER

APPROPRIATION AN33000.0198

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	0	0	142,043				
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	0	0	34,657				
5	OPERATING EXPENSES	0	0	51,250				
6	CONFERENCE FEES & TRAVEL	0	0	10,250				
7	PROFESSIONAL FEES AND SERVICES	0	0	35,875				
8	CAPITAL OUTLAY	0	0	0				
9	FUNDED DEPRECIATION							
10	CONTINGENCY							
11								
12								
13	TOTAL APPROPRIATION	\$0	\$0	\$274,075	\$0	\$0	\$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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$0	\$0		\$0	\$0	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2200000000

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION

AB17000.0198

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	8,409,602	29,375,751	29,375,751	30,844,539	32,386,765		
2	EXTRA HELP WAGES	504,900	1,939,625	1,939,625	2,036,606	2,138,437		
3	OVERTIME	0	58,335	58,335	61,252	64,314		
4	PERSONAL SERVICES MATCHING	7,298,238	20,330,537	20,330,537	20,330,537	20,330,537		
5	OPERATING EXPENSES	9,108,877	19,657,120	19,657,120	20,639,976	21,671,975		
6	CONFERENCE FEES & TRAVEL	261,683	659,206	659,206	7,750,000	7,750,000		
7	PROFESSIONAL FEES AND SERVICES	1,082,770	2,237,215	2,237,215	2,349,076	2,466,530		
8	CAPITAL OUTLAY	515,157	4,149,710	4,149,710	5,000,000	5,500,000		
9	CAPITAL IMPROVEMENTS	0	14,000,000	14,000,000	14,000,000	14,000,000		
10	DEBT SERVICE	267,398	4,054,263	4,054,263	5,100,000	5,100,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12	PROMOTIONAL ITEMS	34,748	95,349	95,349	95,350	95,350		
13								
14								
15								
16	TOTAL APPROPRIATION	\$27,483,373	\$96,557,111	\$96,557,111	\$108,207,335	\$111,503,908	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	29,220,128	42,054,701		44,157,436	46,365,308		
19	ALL OTHER FEES	3,114,139	4,302,839		4,517,981	4,743,880		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	0	0		0	0		
21	INVESTMENT INCOME	1,491,503	934,913		1,500,000	1,500,000		
22	FEDERAL CASH FUNDS	13,116,182	16,528,664		17,355,097	18,222,852		
23	OTHER CASH FUNDS	20,738,914	32,735,994		40,676,821	40,671,868		
24	TOTAL INCOME	\$67,680,866	\$96,557,111		\$108,207,335	\$111,503,908	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$40,197,493)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	898	898	1,137	1,187	1,187	
TOBACCO POSITIONS						
EXTRA HELP ***	59	360	360	360	360	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

NORTHWEST ARKANSAS COMMUNITY COLLEGE
(NAME OF INSTITUTION)

#	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	1,305,430	802,839		502,591				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 (FOOTNOTE BELOW)	291,833	146,509		145,324				0
8	SUBTOTAL	\$1,597,263	\$949,348	\$0	\$647,915	\$0	\$0	\$0	\$0
9	ATHLETIC TRANSFER**	(472,542)			(472,542)				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,124,721	\$949,348	\$0	\$175,373	\$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.

NOTE: Line 7 - OTHER: Food Services Aux, Parking, Facilities & Vending

EMPLOYMENT INFORMATION **IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

NORTHWEST ARKANSAS COMMUNITY COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						1,004
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	101	Black Male:	7	Other Male:	23	Total Male: 131
White Female:	159	Black Female:	9	Other Female:	44	Total Female: 212
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	247	Black Male:	10	Other Male:	57	Total Male: 314
White Female:	272	Black Female:	10	Other Female:	65	Total Female: 347
Total White Male:	348	Total Black Male:	17	Total Other Male:	80	Total Male: 445
Total White Female:	431	Total Black Female:	19	Total Other Female:	109	Total Female: 559
Total White:	779	Total Black:	36	Total Other:	189	Total Employees: 1,004
				Total Minority:	225	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF NORTHWEST ARKANSAS COMMUNITY COLLEGE
June 30, 2024

<i>Finding No. 1:</i>	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 due to lack of sufficient accounting personnel and management oversight. The financial statements were subsequently corrected by College personnel during audit fieldwork. Key errors in the Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, Statement of Cash Flows, and Notes to Financial Statements included: Statement of Net Position • Cash and cash equivalents was overstated by \$5,802,759. • Investments was understated by \$5,616,456. • Accounts receivable was overstated by \$1,437,688. • Interest receivable was overstated by \$21,360. • Capital assets was understated by \$476,160. • Prepaid expenses was overstated by \$126,961. • Accounts payable was understated by \$461,179. • Lease liability was understated by \$501,086. • Misclassification of net position resulted in unrestricted net position being overstated by \$5,521,977 and net position net investment in capital assets being understated by \$5,521,977. Statement of Revenues, Expenses, and Changes in Net Position • Errors totaling \$4,372,784, resulted in operating revenues being overstated by \$3,289,566. • Errors totaling \$3,352,279, resulted in operating expenses being overstated by \$2,800,385. • Errors totaling \$3,639,138, resulted in nonoperating revenues being overstated by \$1,769,236. Statement of Cash Flows • Misclassification of cash flows resulted in the following: Cash flows from operating activities were overstated by \$394,022. Cash flows from noncapital financing activities were overstated by \$684,135. Cash flows from capital and related financing activities were understated by \$1,116,820. Cash flows from investing activities were overstated by \$5,651,233. • The noncash transactions were overstated by \$656,558. • The reconciliation of net operating loss to net cash used by operating activities did not initially agree to cash flows from operating activities. Notes to the Financial Statements • Notes to the financial statements prepared by the College were incomplete and contained material errors. Material errors were identified in Note 8 Employee Retirement Plans.
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ARKANSAS LEGISLATIVE AUDIT
AUDIT OF NORTHWEST ARKANSAS COMMUNITY COLLEGE
June 30, 2024

	A similar finding was noted in the previous four audits.
<i>Institution's Response:</i>	Management concurs with the findings. The Cash and Cash Equivalents overstatements and Investments understatement were due to classifying investments with terms of 3-6 months as Cash rather than Investments. Another issue resulting in an overstatement of Accounts Receivable was related to the inability of Workday to defer revenue from future Fiscal Year registrations. Also related to Accounts Receivable overstatement was a duplication of accrual for Property Taxes Receivable. Workday recognized revenue at the time of registration and had to be manually adjusted to move the revenue to the proper year. The FY23 journal entry to correct this was reversed twice in FY24 in error. Also related to Accounts Receivable overstatement was a duplication of accrual for Property Taxes Receivable. The FY23 journal entry to correct this was reversed twice in FY24 in error. Adjusting entries were overlooked for accruals of prepaid expenses and payments for FY24 made after the close. A review of trial balances monthly, as well as a review of past year trends is being implemented. Finance will develop a standard operating procedure for AR and AP reconciliation each month. Lease liability was understated due to contract extension that occurred after the end of the fiscal year, but prior to audit completion. Cash account reconciliation remains a top priority. A new methodology for compiling the Statement of Cash Flows will simplify and aid in reconciling the Statement in future years. The Notes to Financials were initially prepared using an old template. That has been corrected.
<i>Finding No. 2:</i>	An internal control system consists of five interrelated components – control environment, risk assessment of the system, monitoring of the system, information system and communication, and control activities. Those charged with governance, management, and other personnel are responsible for designing, implementing, and maintaining a system of internal control that will provide reasonable assurance about the achievement of an entity's objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The College implemented a new student information system on April 15, 2023. During testing of 2024 revenues, it was determined that students who registered for classes after the academic period effective date were not charged student tuition. This internal control deficiency in the new system was not identified timely by management and impacted 223 student accounts resulting in a loss of \$143,684 in tuition revenue for the fiscal year ended June 30, 2024.
<i>Institution's Response:</i>	Management concurs with the findings. Errors in posting tuition to student accounts resulting from configuration errors in the student information system have been corrected.

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OZARKA COLLEGE

Josh Wilson, President

INSTITUTION HISTORY AND ORGANIZATION

Ozarka College opened in 1975 as Ozarka Vocational-Technical School to provide career and technical education for residents of Fulton, Izard, Sharp, and Stone Counties. In July 1976, the institution graduated its first class of 43 students in Automotive Service, Food Service, Business Education, Building Trades, Industrial Equipment Technology, Licensed Practical Nursing, and Major Appliance Service. The institution also offered instruction leading to the GED credential.

Today, Ozarka serves approximately 1,100 students each semester. In 1991, the Arkansas General Assembly enacted Act 1244, converting Ozarka and several other vocational-technical schools into technical colleges. This transition expanded the institution's role beyond its existing occupational programs to include college-transfer coursework supported by articulation agreements with other Arkansas colleges and universities.

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

Reflecting its continued growth and broader educational mission, the institution became Ozarka College in 1999. Removing "Technical" from the name recognized the full range of transfer, career, and technical programs available to students.

Ozarka College maintains transfer and articulation agreements with four-year colleges and universities throughout Arkansas. These agreements support a clear pathway for students completing Associate of Arts, Associate of Science, and other transfer-oriented coursework to continue toward a bachelor's degree.

As its academic offerings have expanded, Ozarka has extended educational access throughout the region. The main campus is in Melbourne, with additional locations in Ash Flat and Mountain View and concurrent enrollment partnerships with high schools across the four-county service area. Online courses and fully online degree options provide additional

OZARKA COLLEGE
Josh Wilson, President

scheduling and geographic flexibility. Ozarka also operates Technical Education Centers in Ash Flat and Mountain View, where students receive hands-on, workforce-focused instruction in areas including welding, automotive service technology, machining, and skilled trades.

Ozarka College's mission is: "Ozarka College provides life-changing experiences through education." This mission guides the College's academic, workforce, and student-service activities. Ozarka offers certificates of proficiency, technical certificates, and associate degrees in applied science, arts, science, and general studies in accordance with its program inventory approved by the Arkansas Higher Education Coordinating Board. The College also provides adult education, concurrent enrollment, continuing education, and workforce training for the region.

Ozarka College is governed by a seven-member Board of Trustees appointed by the Governor. Board members represent the students, communities, and interests of the College's service area. Trustees serve seven-year terms and may be eligible for reappointment by the Governor.

Ozarka College is institutionally 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 and Culinary Arts program maintain applicable specialized accreditation, and the Commercial Pilot and Professional Pilot programs are approved by the Federal Aviation Administration to provide Part 141 training. Ozarka is also approved to enroll eligible students using veterans' education benefits under the GI Bill.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION OZARKA COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	4,452,849		4,371,035		4,644,419		4,620,193		4,620,193		4,620,193		4,620,193	
2	CASH	6,124,894		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	\$10,577,743	173	\$19,872,035	175	\$20,145,419	220	\$20,121,193	220	\$20,121,193	220	\$20,121,193	220	\$20,121,193	220
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	3,183,318	29%	3,099,194	16%			3,128,343	16%	3,128,343	16%	3,128,343	16%	3,128,343	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	5,774,658	52%	8,901,000	45%			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	852,281	8%	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	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21	TOTAL INCOME	\$11,082,098	100%	\$19,872,035	100%			\$19,901,184	100%	\$19,901,184	100%	\$19,901,184	100%	\$19,901,184	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$504,355)		\$0				\$220,009		\$220,009		\$220,009		\$220,009	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CTO0000000

INSTITUTION OZARKA COLLEGE

APPROPRIATION

A1XC000.0687

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	3,348,159	3,234,775	3,510,000	3,180,184	3,180,184		
2	EXTRA HELP WAGES	30,000	55,000	125,000	115,000	115,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,071,841	1,071,841	1,000,000	1,095,000	1,095,000		
5	OPERATING EXPENSES	2,849	9,419	9,419	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		0	0	220,009	220,009		
11								
12								
13	TOTAL APPROPRIATION	\$4,452,849	\$4,371,035	\$4,644,419	\$4,620,193	\$4,620,193	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	3,183,318	3,099,194		3,128,343	3,128,343		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$4,455,159	\$4,371,035		\$4,400,184	\$4,400,184	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	(\$2,310)	\$0		\$220,009	\$220,009	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2870000000

INSTITUTION OZARKA COLLEGE

APPROPRIATION

AB63000.0687

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	1,989,036	4,000,000	4,500,000	4,500,000	4,500,000		
2	EXTRA HELP WAGES	84,746	300,000	300,000	300,000	300,000		
3	OVERTIME	0	1,000	1,000	1,000	1,000		
4	PERSONAL SERVICES MATCHING	1,079,331	2,750,000	3,000,000	3,000,000	3,000,000		
5	OPERATING EXPENSES	2,435,415	5,000,000	5,000,000	5,000,000	5,000,000		
6	CONFERENCE FEES & TRAVEL	9,031	100,000	100,000	100,000	100,000		
7	PROFESSIONAL FEES AND SERVICES	0	200,000	200,000	200,000	200,000		
8	CAPITAL OUTLAY	171,273	600,000	600,000	600,000	600,000		
9	CAPITAL IMPROVEMENTS	0	1,500,000	1,000,000	1,000,000	1,000,000		
10	DEBT SERVICE	356,062	1,000,000	750,000	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	\$6,124,894	\$15,501,000	\$15,501,000	\$15,501,000	\$15,501,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	2,657,711	3,500,000		4,000,000	4,000,000		
19	ALL OTHER FEES	2,030,535	2,000,000		2,000,000	2,000,000		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21	INVESTMENT INCOME	113,862	75,000		75,000	75,000		
22	FEDERAL CASH FUNDS	852,281	6,600,000		6,000,000	6,000,000		
23	OTHER CASH FUNDS	972,550	3,326,000		3,426,000	3,426,000		
24	TOTAL INCOME	\$6,626,939	\$15,501,000		\$15,501,000	\$15,501,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$502,045)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	173	175	220	220	220	
TOBACCO POSITIONS						
EXTRA HELP ***	76	100	100	100	100	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

OZARKA COLLEGE

(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*				0				0
2	HOUSING	85,941	31,361		54,580	100,000	36,800		63,200
3	FOOD SERVICES	13,257	14,830		(1,573)	10,000	18,150		(8,150)
4	STUDENT UNION				0				0
5	BOOKSTORE				0				0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)				0				0
8	SUBTOTAL	\$99,198	\$46,191	\$0	\$53,008	\$110,000	\$54,950	\$0	\$55,050
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$99,198	\$46,191	\$0	\$53,008	\$110,000	\$54,950	\$0	\$55,050

* 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**

OZARKA COLLEGE

(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						<u>123</u>	
(As of June 30, 2026)							
Nonclassified Administrative Employees:						Total	Male: <u>19</u>
White Male:	<u>18</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total	Female: <u>35</u>
White Female:	<u>33</u>	Black Female:	<u>0</u>	Other Female:	<u>2</u>		
Nonclassified Health Care Employees:						Total	Male: <u>0</u>
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total	Female: <u>18</u>
White Female:	<u>18</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>		
Faculty:						Total	Male: <u>36</u>
White Male:	<u>36</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total	Female: <u>15</u>
White Female:	<u>15</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>		
Total White Male:	<u>54</u>	Total Black Male:	<u>0</u>	Total Other Male:	<u>1</u>	Total	Male: <u>55</u>
Total White Female:	<u>66</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>2</u>	Total	Female: <u>68</u>
Total White:	<u>120</u>	Total Black:	<u>0</u>	Total Other:	<u>3</u>	Total	Employees: <u>123</u>
				Total Minority:	<u>3</u>		

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF OZARKA COLLEGE
June 30, 2024

<i>Finding:</i>	No Findings noted
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PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS
Dr. G. Keith Pinchback - Chancellor

ENABLING LAWS

Act 560 of 1965 and Act 60 of the Fiscal Session, 2026

MISSION AND CORE VALUES

PCCUA is a multi-campus, two-year college serving the communities in Eastern Arkansas. Through robust partnerships, the College is committed to building stronger communities by delivering quality, affordable education for college transfer and work skills training. We provide multiple services and support to ensure student access with success and encourage the pursuit of knowledge and life-long learning striving to build a foundation for a better life for all.

Phillips Community College respects the differences of 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:

Student Success	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.
The Power of Education	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.
Respect for All	We respect the inherent worth and dignity of every person.

PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

Dr. G. Keith Pinchback - Chancellor

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.

November 1, 1965	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.
May, 1968	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	

PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

Dr. G. Keith Pinchback - Chancellor

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.

March, 1996

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.

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

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

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
2027-2029 BIENNIUM**

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	10,503,601		10,551,988		11,189,289		11,179,997		11,179,997		11,179,997		11,179,997	
2	CASH	8,390,472		25,275,000		25,275,000		25,285,000		25,285,000		25,285,000		25,285,000	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$18,894,073	192	\$35,826,988	241	\$36,464,289	296	\$36,464,997	296	\$36,464,997	296	\$36,464,997	296	\$36,464,997	296
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	8,756,310	46%	8,756,826	24%			8,858,777	25%	8,858,777	25%	8,858,777	25%	8,858,777	25%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,217,435	6%	1,265,306	4%			1,258,983	4%	1,258,983	4%	1,258,983	4%	1,258,983	4%
15	WORKFORCE 2000	529,856	3%	529,856	1%			529,856	1%	529,856	1%	529,856	1%	529,856	1%
16	CASH FUNDS	5,961,907	32%	23,275,000	65%			23,285,000	65%	23,285,000	65%	23,285,000	65%	23,285,000	65%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	2,428,565	13%	2,000,000	6%			2,000,000	6%	2,000,000	6%	2,000,000	6%	2,000,000	6%
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	\$18,894,073	100%	\$35,826,988	100%			\$35,932,616	100%	\$35,932,616	100%	\$35,932,616	100%	\$35,932,616	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$532,381		\$532,381		\$532,381		\$532,381	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNium**

FUND CWP000000

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY
OF ARKANSAS

APPROPRIATION

A308000.0190

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	6,962,554	7,001,988	7,106,466	7,629,997	7,629,997		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,740,764	1,725,000	1,725,000	1,725,000	1,725,000		
5	OPERATING EXPENSES	1,800,283	1,825,000	1,825,000	1,825,000	1,825,000		
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		0	532,823				
11								
12								
13	TOTAL APPROPRIATION	\$10,503,601	\$10,551,988	\$11,189,289	\$11,179,997	\$11,179,997	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	8,756,310	8,756,826		8,858,777	8,858,777		
16	EDUCATIONAL EXCELLENCE TRUST FUND	1,217,435	1,265,306		1,258,983	1,258,983		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$10,503,601	\$10,551,988		\$10,647,616	\$10,647,616	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$532,381	\$532,381	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2150000000

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION AA73000.0190

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	1,725,428	4,200,000	4,200,000	4,200,000	4,200,000		
2	EXTRA HELP WAGES	406,337	1,000,000	1,000,000	1,000,000	1,000,000		
3	OVERTIME	19,583	200,000	200,000	200,000	200,000		
4	PERSONAL SERVICES MATCHING	573,255	2,000,000	2,000,000	2,000,000	2,000,000		
5	OPERATING EXPENSES	2,906,248	5,485,000	5,485,000	5,485,000	5,485,000		
6	CONFERENCE FEES & TRAVEL	433,067	450,000	450,000	450,000	450,000		
7	PROFESSIONAL FEES AND SERVICES	330,304	1,100,000	1,100,000	1,100,000	1,100,000		
8	CAPITAL OUTLAY	1,275,181	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	706,958	1,500,000	1,500,000	1,500,000	1,500,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12	PROMOTIONAL ITEMS	14,111	40,000	40,000	50,000	50,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$8,390,472	\$25,275,000	\$25,275,000	\$25,285,000	\$25,285,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	2,500,639	2,636,353		2,700,000	2,700,000		
19	ALL OTHER FEES							
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	188,115	213,000		213,000	213,000		
21	INVESTMENT INCOME	217,054	195,000		195,000	195,000		
22	FEDERAL CASH FUNDS	2,428,565	2,000,000		2,000,000	2,000,000		
23	OTHER CASH FUNDS	3,056,099	20,230,647		20,177,000	20,177,000		
24	TOTAL INCOME	\$8,390,472	\$25,275,000		\$25,285,000	\$25,285,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	192	241	296	296	296	
TOBACCO POSITIONS						
EXTRA HELP ***	28	900	900	900	900	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

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

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	16,897	248,902		(232,005)	19,718	218,964		(199,246)
2	HOUSING	134,660	6,123		128,537	140,000	140,000		0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	354,777	275,440		79,337	310,000	310,000		0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)	113,685	29,152		84,533	77,000	77,000		0
8	SUBTOTAL	\$620,019	\$559,617	\$0	\$60,402	\$546,718	\$745,964	\$0	(\$199,246)
9	ATHLETIC TRANSFER**	100,000			100,000	199,246			199,246
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$720,019	\$559,617	\$0	\$160,402	\$745,964	\$745,964	\$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 & Gift Income

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

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

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						182
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	12	Black Male:	13	Other Male:	0	Total Male: 25
White Female:	38	Black Female:	27	Other Female:	0	Total Female: 65
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	21	Black Male:	3	Other Male:	4	Total Male: 28
White Female:	40	Black Female:	23	Other Female:	1	Total Female: 64
Total White Male:	33	Total Black Male:	16	Total Other Male:	4	Total Male: 53
Total White Female:	78	Total Black Female:	50	Total Other Female:	1	Total Female: 129
Total White:	111	Total Black:	66	Total Other:	5	Total Employees: 182
				Total Minority:	71	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS
June 30, 2025

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

Dr. Stephanie Tully-Dartez President

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 Vocational 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 Community 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 its 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 105 of the Fiscal Session of 2018 authorizes an appropriation for Personal Services and Operating Expenses.

SOUTH ARKANSAS COLLEGE

Dr. Stephanie Tully-Dartez President

Act 245 of the regular session in 2023 authorized South Arkansas Community College to amend the name of the College to South Arkansas College. The College continued governance by the existing Board of Trustees of South Arkansas Community College.

Board of Trustees

South Arkansas College is governed by a seven-member Board of Trustees. This Board was previously nine members and changed under Arkansas Code 6-53-302 in the First Extraordinary Session in 2026. Under the current Arkansas code, the positions on the Board shall become vacant as current terms expire and persons who are residents and qualified electors of the college district shall be appointed by the Governor for a term of seven (7) 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

The primary activities of South Arkansas College are outlined in the College's purposes as follows: to provide an environment that fosters excellence in learning and teaching; to provide a university transfer program of high academic quality for students who plan to continue their education; to offer degree and certificate programs to develop or enhance occupational skills that prepare learners for a changing global economy; to provide developmental courses to prepare students to do college level work; to provide adult education and workforce development; to provide comprehensive student services to enhance students' success; to promote the civic and cultural life and the economic development of the community; and to make education accessible through innovative instructional methods. In August, 2026, South Arkansas College opened its first building for student housing. This major milestone for the College has been many years in the planning and discussion and now it is a reality. The addition of housing has expanded the college's ability to recruit traditional transfer students as well as those choosing to prepare for a career through one of the specialized associates of science programs. This construction was funded by private donors and bond issuance by the College.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION SOUTH ARKANSAS COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	7,283,364		7,312,666		7,747,508		8,004,322		8,004,322		8,004,322		8,004,322	
2	CASH	23,405,036		34,273,972		34,273,972		27,681,654		27,681,654		29,803,952		29,803,952	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$30,688,400	172	\$41,586,638	176	\$42,021,480	305	\$35,685,976	305	\$35,685,976	305	\$37,808,274	305	\$37,808,274	305
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	19,621,449	33%	19,347,032	40%			6,185,963	18%	6,185,963	18%	0	0%	0	0%
13	GENERAL REVENUE	5,962,675	10%	5,962,675	12%			6,277,613	18%	6,277,613	18%	6,277,613	17%	6,277,613	17%
14	EDUCATIONAL EXCELLENCE TRUST FUND	854,984	1%	888,602	2%			888,602	3%	888,602	3%	888,602	2%	888,602	2%
15	WORKFORCE 2000	461,389	1%	461,389	1%			461,389	1%	461,389	1%	461,389	1%	461,389	1%
16	CASH FUNDS	25,567,433	44%	15,542,407	33%			15,813,785	45%	15,813,785	45%	24,008,408	64%	24,008,408	64%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	6,243,620	11%	5,570,496	12%			5,681,906	16%	5,681,906	16%	5,795,544	15%	5,795,544	15%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
20	OTHER FUNDS	4,316	0%	0	0%			0	0%	0	0%	0	0%	0	0%
21	TOTAL INCOME	\$58,715,866	100%	\$47,772,601	100%			\$35,309,258	100%	\$35,309,258	100%	\$37,431,556	100%	\$37,431,556	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$28,027,466)		(\$6,185,963)				\$376,718		\$376,718		\$376,718		\$376,718	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CWS0000000

INSTITUTION SOUTH ARKANSAS COLLEGE

APPROPRIATION

A793000.0193

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	4,328,520	4,306,098	4,372,011	4,413,086	4,413,086		
2	EXTRA HELP WAGES	210,542	214,227	214,227	263,012	263,012		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,316,878	1,339,930	1,339,930	1,545,064	1,545,064		
5	OPERATING EXPENSES	1,427,424	1,452,411	1,452,411	1,783,160	1,783,160		
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		0	368,929				
11								
12								
13	TOTAL APPROPRIATION	\$7,283,364	\$7,312,666	\$7,747,508	\$8,004,322	\$8,004,322	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	5,962,675	5,962,675		6,277,613	6,277,613		
16	EDUCATIONAL EXCELLENCE TRUST FUND	854,984	888,602		888,602	888,602		
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 (FOOTNOTE BELOW)***	4,316						
21	TOTAL INCOME	\$7,283,364	\$7,312,666		\$7,627,604	\$7,627,604	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$376,718	\$376,718	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

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

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNIUM**

FUND 2210000000

INSTITUTION SOUTH ARKANSAS COLLEGE

APPROPRIATION

AB78000.0193

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	2,789,613	6,500,000	6,500,000	8,000,000	8,785,381		
2	EXTRA HELP WAGES	61,303	400,000	400,000	375,000	432,640		
3	OVERTIME	5,235	50,000	50,000	12,000	50,000		
4	PERSONAL SERVICES MATCHING	861,547	2,645,000	2,645,000	2,916,630	3,209,979		
5	OPERATING EXPENSES	3,989,957	7,801,664	7,801,664	10,000,000	11,777,259		
6	CONFERENCE FEES & TRAVEL	133,038	217,389	217,389	215,000	257,418		
7	PROFESSIONAL FEES AND SERVICES	7,141	100,000	100,000	60,024	62,424		
8	CAPITAL OUTLAY	74,131	500,000	500,000	300,000	100,851		
9	CAPITAL IMPROVEMENTS	14,840,966	14,896,454	14,896,454	5,000,000	5,000,000		
10	DEBT SERVICE	615,073	1,000,000	1,000,000	750,000	75,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	2,860	100,000	100,000	3,000	3,000		
12	PROMOTIONAL ITEMS	24,172	63,465	63,465	50,000	50,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$23,405,036	\$34,273,972	\$34,273,972	\$27,681,654	\$29,803,952	\$0	\$0
17	PRIOR YEAR FUND BALANCE**	19,621,449	19,347,032		6,185,963			
18	TUITION AND MANDATORY FEES	4,020,079	4,316,841		4,403,177	4,491,205		
19	ALL OTHER FEES	549,658	347,940		550,000	550,000		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	218,534	222,259		226,704	231,238		
21	INVESTMENT INCOME	705,153	567,500		560,000	560,000		
22	FEDERAL CASH FUNDS	6,243,620	5,570,496		5,681,906	5,795,544		
23	OTHER CASH FUNDS	20,074,009	10,087,867		10,073,904	18,175,965		
24	TOTAL INCOME	\$51,432,502	\$40,459,935		\$27,681,654	\$29,803,952	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$28,027,466)	(\$6,185,963)		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	172	176	305	305	305	
TOBACCO POSITIONS						
EXTRA HELP ***	34	40	175	175	175	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SOUTH ARKANSAS COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	0	452,351	0	(452,351)	0	588,461	0	(588,461)
2	HOUSING	2,490	6,598	0	(4,108)	836,484	836,484	0	0
3	FOOD SERVICES	74,023	127,224	0	(53,201)	337,500	472,566	0	(135,066)
4	STUDENT UNION	0	0	0	0	0	0	0	0
5	BOOKSTORE	431,283	453,082	0	(21,799)	434,000	480,405	0	(46,405)
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	0	0	0	0	0	0	0	0
7	OTHER (FOOTNOTE BELOW)	1,116,580	206,163	0	910,417	620,764	764,434	0	(143,670)
8	SUBTOTAL	\$1,624,376	\$1,245,418	\$0	\$378,958	\$2,228,748	\$3,142,350	\$0	(\$913,602)
9	ATHLETIC TRANSFER**				0	577,661			577,661
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				0	335,941			335,941
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,624,376	\$1,245,418	\$0	\$378,958	\$3,142,350	\$3,142,350	\$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/Rental, Student Activities, Ticket Sales Student Athletics, and El Dorado Conference Center

EMPLOYMENT INFORMATION **IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SOUTH ARKANSAS COLLEGE
 (NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						148
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	25	Black Male:	7	Other Male:	0	Total Male: 32
White Female:	36	Black Female:	30	Other Female:	4	Total Female: 70
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	14	Black Male:	1	Other Male:	0	Total Male: 15
White Female:	25	Black Female:	6	Other Female:	0	Total Female: 31
Total White Male:	39	Total Black Male:	8	Total Other Male:	0	Total Male: 47
Total White Female:	61	Total Black Female:	36	Total Other Female:	4	Total Female: 101
Total White:	100	Total Black:	44	Total Other:	4	Total Employees: 148
				Total Minority:	48	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF SOUTH ARKANSAS COMMUNITY COLLEGE
June 30, 2025

<i>Finding:</i>	No Findings noted
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SOUTHERN ARKANSAS UNIVERSITY TECH

Jerry Thomas, Chancellor

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. 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.

SOUTHERN ARKANSAS UNIVERSITY TECH

Jerry Thomas, Chancellor

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 on a three-year cycle, is led by a Chancellor appointed planning committee. The current planning cycle covers the 2026-2029 academic years. SAU Tech's mission states Southern Arkansas University Tech is a comprehensive community college that provides innovative, student-centered educational programs and technical training that empowers and encourages critical thinking required for today's dynamic workforce. The Vision Statement states SAU Tech strives to be a premier institution of higher learning, empowering students to achieve academic excellence, career readiness, and lifelong success.

The Core Values consist of six components:

Family – Preparing students to be workforce ready.

Accessible – Dedicated to removing barriers to aid students in achieving their educations and professional endeavors.

Mastery – Providing a variety of opportunities for students to demonstrate excellence in their chosen career.

Integrity – Upholding strong ethics, principles, and trust in everything we do.

Leadership – Developing today's students to be tomorrow's leaders.

YOU – We put YOU first by prioritizing the needs of our students, partners, and community.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY - TECH

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	5,868,500		5,877,005		6,259,232		6,054,383		6,054,383		6,054,383		6,054,383	
2	CASH	8,976,220		34,525,000		34,525,000		36,625,000		36,625,000		26,725,000		26,725,000	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$14,844,720	133	\$40,402,005	184	\$40,784,232	242	\$42,679,383	242	\$42,679,383	242	\$32,779,383	242	\$32,779,383	242
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	79,085	1%	98,721	0%			75,000	0%	75,000	0%	0	0%	0	0%
13	GENERAL REVENUE	5,531,452	37%	5,528,091	14%			5,417,529	13%	5,417,529	13%	5,417,529	17%	5,417,529	17%
14	EDUCATIONAL EXCELLENCE TRUST FUND	337,048	2%	350,301	1%			350,301	1%	350,301	1%	350,301	1%	350,301	1%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
16	CASH FUNDS	4,897,135	33%	9,426,279	23%			11,550,000	27%	11,550,000	27%	9,225,000	28%	9,225,000	28%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	4,000,000	27%	25,000,000	62%			25,000,000	59%	25,000,000	59%	17,500,000	54%	17,500,000	54%
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	\$14,844,720	100%	\$40,403,392	100%			\$42,392,830	100%	\$42,392,830	100%	\$32,492,830	100%	\$32,492,830	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		(\$1,387)				\$286,553		\$286,553		\$286,553		\$286,553	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNium**

FUND CSS0000000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY - TECH

APPROPRIATION

A294000.0115

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	3,885,005	4,200,000	4,200,000	4,284,000	4,284,000		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	959,357	1,200,000	1,200,000	1,222,249	1,222,249		
5	OPERATING EXPENSES	924,138	477,005	504,546	500,000	500,000		
6	CONFERENCE FEES & TRAVEL	50,000	0	56,627	23,134	23,134		
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8	CAPITAL OUTLAY	50,000	0	0	25,000	25,000		
9	FUNDED DEPRECIATION							
10	CONTINGENCY			298,059				
11								
12								
13	TOTAL APPROPRIATION	\$5,868,500	\$5,877,005	\$6,259,232	\$6,054,383	\$6,054,383	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	5,531,452	5,528,091		5,417,529	5,417,529		
16	EDUCATIONAL EXCELLENCE TRUST FUND	337,048	350,301		350,301	350,301		
17	SPECIAL REVENUES * [WF2000]							
18	FEDERAL FUNDS IN STATE TREASURY							
19	TOBACCO SETTLEMENT FUNDS							
20	OTHER STATE TREASURY FUNDS (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$5,868,500	\$5,878,392		\$5,767,830	\$5,767,830	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	(\$1,387)		\$286,553	\$286,553	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2170000000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY - TECH

APPROPRIATION AA65000.0115

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	2,724,944	3,000,000	3,000,000	3,000,000	3,000,000		
2	EXTRA HELP WAGES	100,081	150,000	150,000	150,000	150,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,018,288	1,100,000	1,100,000	1,200,000	1,200,000		
5	OPERATING EXPENSES	3,565,582	4,500,000	4,500,000	4,500,000	4,500,000		
6	CONFERENCE FEES & TRAVEL	119,088	200,000	200,000	200,000	200,000		
7	PROFESSIONAL FEES AND SERVICES	29,310	300,000	300,000	300,000	300,000		
8	CAPITAL OUTLAY	496,917	1,300,000	1,300,000	1,300,000	1,400,000		
9	CAPITAL IMPROVEMENTS	0	23,000,000	23,000,000	25,000,000	15,000,000		
10	DEBT SERVICE	322,011	375,000	375,000	375,000	375,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	599,999	600,000	600,000	600,000	600,000		
12								
13								
14								
15								
16	TOTAL APPROPRIATION	\$8,976,220	\$34,525,000	\$34,525,000	\$36,625,000	\$26,725,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**	79,085	98,721		75,000			
18	TUITION AND MANDATORY FEES	4,116,134	5,014,174		5,250,000	5,250,000		
19	ALL OTHER FEES	529,649	874,855		1,000,000	1,000,000		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	28,620	37,250		50,000	50,000		
21	INVESTMENT INCOME	222,732	250,000		250,000	250,000		
22	FEDERAL CASH FUNDS	4,000,000	25,000,000		25,000,000	17,500,000		
23	OTHER CASH FUNDS		3,250,000		5,000,000	2,675,000		
24	TOTAL INCOME	\$8,976,220	\$34,525,000		\$36,625,000	\$26,725,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	133	184	242	242	242	
TOBACCO POSITIONS						
EXTRA HELP ***	175	175	175	175	175	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SOUTHERN ARKANSAS UNIVERSITY - TECH
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	226,497	607,754	0	(381,257)	293,067	650,426	0	(357,359)
2	HOUSING	456,590	332,954	0	123,636	435,700	434,800	0	900
3	FOOD SERVICES	365,891	363,351	0	2,540	426,900	349,667	0	77,233
4	STUDENT UNION	7,189	1,258	0	5,930	5,000	0	0	5,000
5	BOOKSTORE	28,560	0	0	28,560	20,000	0	0	20,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	0	0	0	0	0	0	0	0
7	OTHER (FOOTNOTE BELOW)	0	0	0	0	0	0	0	0
8	SUBTOTAL	\$1,084,726	\$1,305,318	\$0	(\$220,592)	\$1,180,667	\$1,434,893	\$0	(\$254,226)
9	ATHLETIC TRANSFER**	222,080			222,080	280,613			280,613
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	0			0	0			0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,306,806	\$1,305,318	\$0	\$1,488	\$1,461,280	\$1,434,893	\$0	\$26,387

* 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**

SOUTHERN ARKANSAS UNIVERSITY - TECH
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						114
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	12	Black Male:	9	Other Male:	0	Total Male: 21
White Female:	18	Black Female:	22	Other Female:	1	Total Female: 41
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	19	Black Male:	4	Other Male:	1	Total Male: 24
White Female:	22	Black Female:	5	Other Female:	1	Total Female: 28
Total White Male:	31	Total Black Male:	13	Total Other Male:	1	Total Male: 45
Total White Female:	40	Total Black Female:	27	Total Other Female:	2	Total Female: 69
Total White:	71	Total Black:	40	Total Other:	3	Total Employees: 114
				Total Minority:	43	

FORM BR-6

[illegible]

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

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

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.

Training Statistics:

AETA FY 2023-2025 Biennium Training Statistics:

- Number of Classes: approx. 950
- Number of Students: **approx. 7,000**
- Number of Training Hours: approx. **14,000**

The Short Term:

The on-going covid-19 pandemic caused all of our off-campus training locations to close for most of 2020-2022. To continue providing training for state licensing programs statewide, the Academy built three zoom rooms. This allowed us

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

to continue providing services to students statewide. Due to the success and growth of our programs and the increasing demand for training state wide, the Academy is requesting an increase in funding of \$120,000 for FY28 to hire an additional 2 FT Instructors and an additional \$120,000 for FY29 to hire two more FT instructors. Total biennial request is \$360,000 to increase FT instructors incrementally over FY 28 and FY29.

The Long Term Needs:

The Academy is seeking an increase in base funding to lease Administrative and Instructional space in Central Arkansas and hire additional staff to serve our increasing student population.

Due to the success and growth of our training programs and the increasing demand for training, the Academy is in need of a permanent facility in Central Arkansas and additional staff. This increase funding will allow the Academy to hire three additional Instructors, administrative support, and provide a permanent Administrative/Instructional facility in the Central part of the state. This will allow the Academy to provide more training in the central region to serve more students in that region. In addition, based on the population of that region of the state, it will attract more candidates for future employment.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH - ENVIRONMENTAL TRAINING ACADEMY

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	429,754		431,359		444,110		446,782		446,782		446,782		446,782	
2	CASH	561,736		677,900		677,900		775,500		775,500		775,500		775,500	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$991,490	23	\$1,109,259	23	\$1,122,010	26	\$1,222,282	26	\$1,222,282	26	\$1,222,282	26	\$1,222,282	26
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	373,431	28%	375,036	31%			388,537	32%	388,537	32%	388,537	32%	388,537	32%
14	EDUCATIONAL EXCELLENCE TRUST FUND	56,323	4%	58,538	5%			58,245	5%	58,245	5%	58,245	5%	58,245	5%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
16	CASH FUNDS	899,102	68%	778,800	64%			775,500	63%	775,500	63%	775,500	63%	775,500	63%
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	\$1,328,856	100%	\$1,212,374	100%			\$1,222,282	100%	\$1,222,282	100%	\$1,222,282	100%	\$1,222,282	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$337,366)		(\$103,115)				\$0		\$0		\$0		\$0	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CSS0000000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH -
ENVIRONMENTAL TRAINING ACADEMY

APPROPRIATION

A296000.0115

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	229,500	244,110	244,110	244,110	244,110		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	45,000	45,000	45,000	45,000	45,000		
5	OPERATING EXPENSES	125,254	125,000	125,000	125,000	125,000		
6	CONFERENCE FEES & TRAVEL	30,000	17,249	30,000	32,672	32,672		
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8	CAPITAL OUTLAY	0	0	0	0	0		
9	FUNDED DEPRECIATION							
10	CONTINGENCY							
11								
12								
13	TOTAL APPROPRIATION	\$429,754	\$431,359	\$444,110	\$446,782	\$446,782	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	373,431	375,036		388,537	388,537		
16	EDUCATIONAL EXCELLENCE TRUST FUND	56,323	58,538		58,245	58,245		
17	SPECIAL REVENUES * [WF2000]							
18	FEDERAL FUNDS IN STATE TREASURY							
19	TOBACCO SETTLEMENT FUNDS							
20	OTHER STATE TREASURY FUNDS (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$429,754	\$433,574		\$446,782	\$446,782	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	(\$2,215)		\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNIIUM**

FUND 2170000000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH - ENVIRONMENTAL TRAINING ACADEMY

APPROPRIATION AA67000.0115

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	229,710	242,000	242,000	250,000	250,000		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	108,862	119,900	119,900	120,000	120,000		
5	OPERATING EXPENSES	90,838	165,000	165,000	213,000	213,000		
6	CONFERENCE FEES & TRAVEL	25,488	30,000	30,000	40,000	40,000		
7	PROFESSIONAL FEES AND SERVICES	7,100	11,000	11,000	12,500	12,500		
8	CAPITAL OUTLAY	99,739	55,000	55,000	65,000	65,000		
9	CAPITAL IMPROVEMENTS	0	55,000	55,000	75,000	75,000		
10	DEBT SERVICE							
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12								
13								
14								
15								
16	TOTAL APPROPRIATION	\$561,736	\$677,900	\$677,900	\$775,500	\$775,500	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	831,902	728,500		725,000	725,000		
19	ALL OTHER FEES	4,070			0	0		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	4,210	300		500	500		
21	INVESTMENT INCOME	58,920	50,000		50,000	50,000		
22	FEDERAL CASH FUNDS							
23	OTHER CASH FUNDS							
24	TOTAL INCOME	\$899,102	\$778,800		\$775,500	\$775,500	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$337,366)	(\$100,900)		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	23	23	26	26	26	
TOBACCO POSITIONS						
EXTRA HELP ***	12	12	50	50	50	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SOUTHERN ARKANSAS UNIVERSITY TECH - ENVIRONMENTAL TRAINING ACADEMY
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		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 (FOOTNOTE BELOW)				0				0
8	SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				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**

SOUTHERN ARKANSAS UNIVERSITY TECH - ENVIRONMENTAL TRAINING ACADEMY
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						<u>11</u>	
(As of June 30, 2026)							
Nonclassified Administrative Employees:						Total	Male: <u>2</u>
White Male:	<u>2</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total	Female: <u>2</u>
White Female:	<u>1</u>	Black Female:	<u>1</u>	Other Female:	<u>0</u>		
Nonclassified Health Care Employees:						Total	Male: <u>0</u>
White Male:	<u> </u>	Black Male:	<u> </u>	Other Male:	<u> </u>	Total	Female: <u>0</u>
White Female:	<u> </u>	Black Female:	<u> </u>	Other Female:	<u> </u>		
Faculty:						Total	Male: <u>7</u>
White Male:	<u>7</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total	Female: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>		
Total White Male:	<u>9</u>	Total Black Male:	<u>0</u>	Total Other Male:	<u>0</u>	Total	Male: <u>9</u>
Total White Female:	<u>1</u>	Total Black Female:	<u>1</u>	Total Other Female:	<u>0</u>	Total	Female: <u>2</u>
Total White:	<u>10</u>	Total Black:	<u>1</u>	Total Other:	<u>0</u>	Total	Employees: <u>11</u>
				Total Minority:	<u>1</u>		

FORM BR-6

Institution	SOUTHERN ARKANSAS UNIVERSITY TECH - ENVIRONMENTAL TRAINING ACADEMY
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TOTAL NUMBER OF MINORITY CONTRACTS AWARDED	0
TOTAL EXPENDITURES ON CONTRACTS AWARDED	\$0
(Total Expenditures equals ALL Contracts Exceeding \$50,000--Minority and Non-Minority)	
% OF MINORITY CONTRACTS AWARDED	0%

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

INSTITUTION HISTORY AND ORGANIZATION

The Arkansas Fire Training Academy (AFTA) was established in 1967 and is responsible for the 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 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 2025, the AFTA generated 12,923 certificates and conducted 1,664 classes. From January – April of 2026, 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

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 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

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

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

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
2027-2029 BIENNium**

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH - FIRE TRAINING ACADEMY

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	1,919,179		1,923,496		1,984,048		1,992,475		1,992,475		1,992,475		1,992,475	
2	CASH	341,140		915,951		915,951		650,000		650,000		650,000		650,000	
3	STATE TREASURY	0		0		3,045,637		3,045,637		3,045,637		3,045,637		3,045,637	
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$2,260,319	46	\$2,839,447	46	\$5,945,636	65	\$5,688,112	65	\$5,688,112	65	\$5,688,112	65	\$5,688,112	65
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	264,195	9%			0	0%	0	0	0	0	0	0
13	GENERAL REVENUE	1,776,626	70%	1,780,943	63%			1,845,057	70%	1,845,057	70%	1,845,057	0.6982	1,845,057	0.6982
14	EDUCATIONAL EXCELLENCE TRUST FUND	142,553	6%	148,158	5%			147,418	6%	147,418	6%	147,418	0.0558	147,418	0.0558
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%	0	0	0	0
16	CASH FUNDS	605,335	24%	651,756	23%			650,000	25%	650,000	25%	650,000	0.246	650,000	0.246
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	\$2,524,514	100%	\$2,845,052	100%			\$2,642,475	100%	\$2,642,475	100%	\$2,642,475	100%	\$2,642,475	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$264,195)		(\$5,605)				\$3,045,637		\$3,045,637		\$3,045,637		\$3,045,637	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CSS0000000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH -
FIRE TRAINING ACADEMY

APPROPRIATION

A295000.0115

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	958,121	1,022,990	1,022,990	1,022,990	1,022,990		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	393,776	393,776	393,776	393,776	393,776		
5	OPERATING EXPENSES	500,000	477,948	500,000	511,322	511,322		
6	CONFERENCE FEES & TRAVEL	17,282	28,782	38,500	34,387	34,387		
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8	CAPITAL OUTLAY	50,000	0	28,782	30,000	30,000		
9	FUNDED DEPRECIATION							
10	CONTINGENCY							
11								
12								
13	TOTAL APPROPRIATION	\$1,919,179	\$1,923,496	\$1,984,048	\$1,992,475	\$1,992,475	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	1,776,626	1,780,943		1,845,057	1,845,057		
16	EDUCATIONAL EXCELLENCE TRUST FUND	142,553	148,158		147,418	147,418		
17	SPECIAL REVENUES * [WF2000]							
18	FEDERAL FUNDS IN STATE TREASURY							
19	TOBACCO SETTLEMENT FUNDS							
20	OTHER STATE TREASURY FUNDS (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$1,919,179	\$1,929,101		\$1,992,475	\$1,992,475	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	(\$5,605)		\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNium**

FUND CSS0000000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH -
FIRE TRAINING ACADEMY

APPROPRIATION

A295000.0115

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
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 (FOOTNOTE BELOW)***							
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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2170000000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH - FIRE TRAINING ACADEMY

APPROPRIATION AA66000.0115

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	0	265,200	265,200	200,000	200,000		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	0	80,000	80,000	80,000	80,000		
5	OPERATING EXPENSES	205,907	300,000	300,000	225,000	225,000		
6	CONFERENCE FEES & TRAVEL	13,233	65,000	65,000	20,000	20,000		
7	PROFESSIONAL FEES AND SERVICES	2,000	85,751	85,751	25,000	25,000		
8	CAPITAL OUTLAY	120,000	120,000	120,000	100,000	100,000		
9	CAPITAL IMPROVEMENTS							
10	DEBT SERVICE							
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12								
13								
14								
15								
16	TOTAL APPROPRIATION	\$341,140	\$915,951	\$915,951	\$650,000	\$650,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**		264,195					
18	TUITION AND MANDATORY FEES	284,011	300,000		350,000	350,000		
19	ALL OTHER FEES	185,476	185,000		175,000	175,000		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	113,196	115,000		105,000	105,000		
21	INVESTMENT INCOME	22,651	20,000		20,000	20,000		
22	FEDERAL CASH FUNDS							
23	OTHER CASH FUNDS		31,756					
24	TOTAL INCOME	\$605,335	\$915,951		\$650,000	\$650,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$264,195)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	46	46	65	65	65	
TOBACCO POSITIONS						
EXTRA HELP ***	25	25	55	55	55	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SOUTHERN ARKANSAS UNIVERSITY TECH - FIRE TRAINING ACADEMY
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		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 (FOOTNOTE BELOW)				0				0
8	SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				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**

SOUTHERN ARKANSAS UNIVERSITY TECH - FIRE TRAINING ACADEMY
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						<u>25</u>	
(As of June 30, 2026)							
Nonclassified Administrative Employees:							
White Male:	<u>3</u>	Black Male:	<u>1</u>	Other Male:	<u>0</u>	Total Male:	<u>4</u>
White Female:	<u>5</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female:	<u>5</u>
Nonclassified Health Care Employees:							
White Male:	<u> </u>	Black Male:	<u> </u>	Other Male:	<u> </u>	Total Male:	<u>0</u>
White Female:	<u> </u>	Black Female:	<u> </u>	Other Female:	<u> </u>	Total Female:	<u>0</u>
Faculty:							
White Male:	<u>10</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male:	<u>11</u>
White Female:	<u>5</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female:	<u>5</u>
Total White Male:	<u>13</u>	Total Black Male:	<u>1</u>	Total Other Male:	<u>1</u>	Total Male:	<u>15</u>
Total White Female:	<u>10</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>0</u>	Total Female:	<u>10</u>
Total White:	<u>23</u>	Total Black:	<u>1</u>	Total Other:	<u>1</u>	Total Employees:	<u>25</u>
				Total Minority:	<u>2</u>		

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF SOUTHERN ARKANSAS UNIVERSITY TECH
June 30, 2024

<i>Finding No. 1:</i>	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 due to turnover and lack of sufficient accounting personnel. The financial statements were subsequently corrected by College personnel during audit fieldwork. Significant financial reporting errors in the Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, Statement of Cash Flows, and Notes to the Financial Statements included: Statement of Net Position • Current and noncurrent cash were overstated and understated by \$5,743,749, respectively. • Net pension liability was overstated by \$62,097 and the deferred outflows and inflows related to pensions were overstated and understated by \$16,632 and \$901,021, respectively, resulting in an overstatement of net position of \$855,556. • Capital Assets were understated by \$406,672 due to items not being capitalized and depreciation expense not being properly recorded, resulting in an understatement of net position of \$406,672. • Net Position restricted for capital projects and restricted for other were understated and overstated by \$5,743,878, respectively. Statement of Revenues, Expenses, and Changes in Net Position • Other operating revenues and investment income were overstated and understated by \$415,595, respectively. • Amounts reported for scholarship allowance and scholarship and fellowship expenses lack sufficient supporting documentation to determine they were allocated correctly. Statement of Cash Flows • Cash inflows and outflows from operating activities were understated by \$36,415. • Cash inflows and outflows from noncapital financing activities were understated by \$2,491. • Cash inflows and outflows from capital and related financing activities were understated by \$38,906. Notes to the Financial Statements • Amounts reported for operating expenses by functional classifications included errors totaling \$928,199 and was not in agreement with the amount reported on the Statement of Revenues, Expenses, and Changes in Net Position. • Amount reported for student fee revenue source related to pledged revenues was overstated by \$1,631,801 and was not in agreement with the amount reported on the Statement of Revenues, Expenses, and Changes in Net Position. • Commitments totaling \$4,554,245 related to construction projects were reported in error.
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ARKANSAS LEGISLATIVE AUDIT
AUDIT OF SOUTHERN ARKANSAS UNIVERSITY TECH
June 30, 2024

<i>Institution's Response:</i>	Southern Arkansas University Tech acknowledges Material Weakness Finding 2024-001. During the 2024 engagement year, SAU Tech experienced two occurrences which greatly affected our ability to represent SAU Tech's financial statements accurately. In March 2024, SAU Tech converted from its legacy operating system of 25 years, POISE. While historical balances were converted, a lot of detailed history was not converted. We experienced issues retrieving historical data and reports after the conversion was completed. In March 2024, SAU Tech experienced an untimely retirement of its Controller of thirty-two years. SAU Tech hired a new controller in July 2024. However, during the audit process, the decision was made to dismiss the new controller from employment. SAU Tech has since hired a licensed C.P.A. as Controller of its business office. The new controller is reviewing all internal controls to ensure accuracy of financial reporting going forward.
<i>Finding No. 2</i>	Three unauthorized withdrawals totaling \$19,901 were made from the College's bank account between March 27, 2025 and April 18, 2025. College and bank personnel discovered the unauthorized withdrawals, and the funds were recovered from the bank.
<i>Institution's Response:</i>	Southern Arkansas University Tech acknowledges the finding. SAU Tech enabled Positive Pay with its bank. Positive Pay allows SAU Tech to upload its daily check register in order to reject unauthorized or fraudulent checks from clearing its accounts. While SAU Tech did not suffer a financial loss, Positive Pay is a proactive service for clearing checks.

SOUTHEAST ARKANSAS COLLEGE

Dr. Tyrone Jackson, President

ENABLING LAWS

Act 1244 of 1991, Act 88 of 2014

MISSION STATEMENT

Southeast Arkansas College provides high-quality, accessible, and student-centered education designed to empower individuals from all backgrounds to achieve their personal, academic, and professional goals. We are committed to fostering an inclusive and supportive environment that promotes continued learning, critical thinking, and innovation. Through collaborative partnerships, workforce development initiatives, and a focus on excellence, we prepare our students to thrive as engaged citizens and leaders in a diverse, dynamic world.

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."

SOUTHEAST ARKANSAS COLLEGE

Dr. Tyrone Jackson, President

The above act re-designated and redefined the mission of eleven (11) existing postsecondary vocational-technical 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 increase in general revenue funding is a result of the recommendation made by the Arkansas Higher Education Coordinating Board based upon the funding formula results.

Cash Appropriation Request

Southeast Arkansas College is requesting Cash Appropriations that include pending capital projects that may be funded in part from private donations, federal grant funds and/or financing proceeds.

Personal Service Request

Southeast Arkansas College is not requesting additional positions for the 2027-29 Biennium.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	7,276,607		7,363,602		7,831,788		8,092,884		8,092,884		8,092,884		8,092,884	
2	CASH	5,167,569		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	\$12,444,176	302	\$47,063,602	291	\$47,531,788	375	\$47,792,884	375	\$47,792,884	375	\$47,792,884	375	\$47,792,884	375
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	5,301,408	43%	5,388,403	11%			5,732,309	12%	5,732,309	12%	5,732,309	12%	5,732,309	12%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15	WORKFORCE 2000	1,975,199	16%	1,975,199	4%			1,975,199	4%	1,975,199	4%	1,975,199	4%	1,975,199	4%
16	CASH FUNDS	4,624,679	37%	4,690,326	10%			4,690,326	10%	4,690,326	10%	4,690,326	10%	4,690,326	10%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	542,912	4%	35,009,674	74%			35,009,674	74%	35,009,674	74%	35,009,674	74%	35,009,674	74%
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	\$12,444,198	100%	\$47,063,602	100%			\$47,407,508	100%	\$47,407,508	100%	\$47,407,508	100%	\$47,407,508	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$22)		\$0				\$385,376		\$385,376		\$385,376		\$385,376	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CTT0000000

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

APPROPRIATION

A1XD000.0691

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	4,869,999	5,028,199	5,193,802	5,107,509	5,107,509		
2	EXTRA HELP WAGES	776,604	705,000	576,604	900,000	900,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000		
5	OPERATING EXPENSES	30,004	30,403	88,440	100,000	100,000		
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		0	372,942	385,375	385,375		
11								
12								
13	TOTAL APPROPRIATION	\$7,276,607	\$7,363,602	\$7,831,788	\$8,092,884	\$8,092,884	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	5,301,408	5,388,403		5,732,309	5,732,309		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$7,276,607	\$7,363,602		\$7,707,508	\$7,707,508	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$385,376	\$385,376	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2910000000

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

APPROPRIATION AB65000.0691

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	366,947	2,000,000	2,000,000	2,000,000	2,000,000		
2	EXTRA HELP WAGES	126,100	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	351,539	1,800,000	1,800,000	1,800,000	1,800,000		
5	OPERATING EXPENSES	3,604,875	5,000,000	5,000,000	5,000,000	5,000,000		
6	CONFERENCE FEES & TRAVEL	122,872	500,000	500,000	500,000	500,000		
7	PROFESSIONAL FEES AND SERVICES	334,551	1,500,000	1,500,000	1,500,000	1,500,000		
8	CAPITAL OUTLAY	260,685	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	\$5,167,569	\$39,700,000	\$39,700,000	\$39,700,000	\$39,700,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	2,690,328	2,912,875		2,912,875	2,912,875		
19	ALL OTHER FEES	1,934,351	1,687,451		1,687,451	1,687,451		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS							
21	INVESTMENT INCOME							
22	FEDERAL CASH FUNDS	542,912	35,009,674		35,009,674	35,009,674		
23	OTHER CASH FUNDS		90,000		90,000	90,000		
24	TOTAL INCOME	\$5,167,591	\$39,700,000		\$39,700,000	\$39,700,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$22)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	302	291	375	375	375	
TOBACCO POSITIONS						
EXTRA HELP ***	56	60	200	200	200	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SOUTHEAST ARKANSAS COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	1,500	633,826		(632,326)				0
2	HOUSING	880,527	1,041,182		(160,655)				0
3	FOOD SERVICES	491,250	642,827		(151,577)				0
4	STUDENT UNION				0				0
5	BOOKSTORE				0				0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)	477,054	214,172		262,882				0
8	SUBTOTAL	\$1,850,331	\$2,532,007	\$0	(\$681,676)	\$0	\$0	\$0	\$0
9	ATHLETIC TRANSFER**	240,732			240,732				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$2,091,063	\$2,532,007	\$0	(\$440,944)	\$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.

NOTE: Line 10 - OTHER: \$85,460 Revenue for Child Care Center, \$391,594 Net Student Activity Fees to Support Athletics, and Operating Expenses for Child Care Center

EMPLOYMENT INFORMATION **IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SOUTHEAST ARKANSAS COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						100
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	9	Black Male:	12	Other Male:	2	Total Male: 23
White Female:	19	Black Female:	27	Other Female:	3	Total Female: 49
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	11	Black Male:	2	Other Male:	1	Total Male: 14
White Female:	11	Black Female:	3	Other Female:	0	Total Female: 14
Total White Male:	20	Total Black Male:	14	Total Other Male:	3	Total Male: 37
Total White Female:	30	Total Black Female:	30	Total Other Female:	3	Total Female: 63
Total White:	50	Total Black:	44	Total Other:	6	Total Employees: 100
				Total Minority:	50	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF SOUTHEAST ARKANSAS COLLEGE
June 30, 2024

<i>Finding No. 1:</i>	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 primarily due to new accounting transactions for the College's addition of student housing including a service concession arrangement and student scholarships. The financial statements were subsequently corrected by College personnel during audit fieldwork. Financial reporting errors in the Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, and the Statement of Cash Flows included: Statement of Net Position - Deferred outflows and Deferred inflows related to OPEB journal entries were understated by \$202,995 and \$157,383, respectively. This resulted in an understatement of Net Position totaling \$45,612. Statement of Revenues, Expenses, and Changes in Net Position - Operating revenues- student tuition and fees and operating expenses- scholarships and fellowships were both overstated by \$336,397. The impact to Net Position was \$0. Statement of Cash Flows - Cash inflows from operating activities and cash outflows from capital and related financing activities included an entry totaling \$312,848 for a noncash transaction related to the amortization of a service concession arrangement. The net impact to the Statement of Cash Flows was \$0.
<i>Institution's Response:</i>	The difference in presentation requirements have been noted and will be done appropriately in the future.

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UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE
Brian Shonk, Chancellor

Budget Assumptions and Philosophy

The College's budget development is a collaborative process of the College's administrative and cabinet members with their respective budget managers. The budget is prepared to align resources with the institution's strategic plan of improving lives and promoting student success. The FY27 budget is built upon State funding of General Revenue of \$4,422,953, and Workforce 2000 projection of \$866,760, along with Tuition and Fee projections of \$4,523,399. The FY27 budget creates an efficient direction toward improving student success and retention and meeting the needs of our community through community-based programs.

The operating budget was prepared assuming the following:

- State appropriations category A, \$4,393,950, Workforce 2000, \$866,760, and AHECB reduction adjustment of \$11,513 totaling \$5,289,713. An increase of \$63,973 from FY26.
- Increase in tuition and mandatory fees of 4.69%.
- Increases in program-specific fees due to inflationary costs.
- A two percent cost of living increase for full-time employees.
- Revenue from the ¼ cent county sales tax is forecasted to generate \$2,250,000, an increase of \$200,000 from FY26.
- Flat projections in student enrollment FTE and SSCH.
- Department operating budgets were prepared based on a 3-year average methodology.
- Final debt service payment of \$207,556 for the Workforce Training Center.
- Expenses associated with Workday.
- Increase in premium cost for health insurance and property insurance.
- Gateway Center Farm Project operational expenses forecasted and budgeted.
- Deferred critical maintenance mandatory transfer of \$1,000,000 for depreciation expense.

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE
Brian Shonk, Chancellor

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 situations of higher inflation and a transitional student population accommodating traditional College students along with an increasing High School concurrent enrollment. Reallocations were recorded to cover the cost of departmental budgets.

Scholarships remain an especially important part of the UACCB mission. The FY27 budget has student scholarships funded at \$500,000.

Debt service for FY27 is \$207,556. This payment is to the Arkansas Revolving Loan Account for funds used in the construction of the Workforce Training Center. This will be the last payment freeing up funds for operational costs in the future.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	5,185,224		5,260,710		5,600,277		5,511,657		5,511,657		5,511,657		5,511,657	
2	CASH	10,234,478		13,126,000		13,126,000		14,386,000		14,386,000		14,386,000		14,386,000	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$15,419,702	196	\$18,386,710	202	\$18,726,277	243	\$19,897,657	276	\$19,897,657	276	\$19,897,657	276	\$19,897,657	276
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	4,318,464	25%	4,393,950	24%			4,382,437	22%	4,382,437	22%	4,382,437	22%	4,382,437	22%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15	WORKFORCE 2000	866,760	5%	866,760	5%			866,760	4%	866,760	4%	866,760	4%	866,760	4%
16	CASH FUNDS	7,341,442	42%	7,849,422	43%			7,935,000	40%	7,935,000	40%	7,935,000	40%	7,935,000	40%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	4,868,016	28%	5,276,578	29%			6,451,000	33%	6,451,000	33%	6,451,000	33%	6,451,000	33%
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	\$17,394,682	100%	\$18,386,710	100%			\$19,635,197	100%	\$19,635,197	100%	\$19,635,197	100%	\$19,635,197	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$1,974,980)		\$0				\$262,460		\$262,460		\$262,460		\$262,460	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CTG0000000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE
AT BATESVILLE

APPROPRIATION

A1RT000.0168

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	4,388,389	4,565,951	4,333,597	4,481,657	4,481,657		
2	EXTRA HELP WAGES	194,335	93,950	245,000	225,000	225,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	600,273	600,000	750,000	800,000	800,000		
5	OPERATING EXPENSES	2,227	809	5,000	5,000	5,000		
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			266,680	0	0		
11								
12								
13	TOTAL APPROPRIATION	\$5,185,224	\$5,260,710	\$5,600,277	\$5,511,657	\$5,511,657	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	4,318,464	4,393,950		4,382,437	4,382,437		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$5,185,224	\$5,260,710		\$5,249,197	\$5,249,197	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$262,460	\$262,460	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNIUM**

FUND 2790000000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

APPROPRIATION AB39000.0168

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	1,817,852	1,955,000	1,955,000	2,500,000	2,500,000		
2	EXTRA HELP WAGES	63,900	285,000	285,000	285,000	285,000		
3	OVERTIME	235	1,000	1,000	1,000	1,000		
4	PERSONAL SERVICES MATCHING	1,258,919	1,800,000	1,800,000	1,900,000	1,900,000		
5	OPERATING EXPENSES	2,633,895	4,700,000	4,700,000	4,700,000	4,700,000		
6	CONFERENCE FEES & TRAVEL	95,900	185,000	185,000	200,000	200,000		
7	PROFESSIONAL FEES AND SERVICES	38,590	300,000	300,000	300,000	300,000		
8	CAPITAL OUTLAY	4,093,433	1,500,000	1,500,000	3,000,000	3,000,000		
9	CAPITAL IMPROVEMENTS	0	1,000,000	1,000,000	500,000	500,000		
10	DEBT SERVICE	207,556	900,000	900,000	500,000	500,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	500,000	500,000	500,000	500,000		
12	PROMOTIONAL ITEMS	24,198	0	0	0	0		
13								
14								
15								
16	TOTAL APPROPRIATION	\$10,234,478	\$13,126,000	\$13,126,000	\$14,386,000	\$14,386,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	4,287,381	4,023,399		4,030,000	4,030,000		
19	ALL OTHER FEES	47,834	25,000		75,000	75,000		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	210,287	181,000		180,000	180,000		
21	INVESTMENT INCOME	151,414	130,000		150,000	150,000		
22	FEDERAL CASH FUNDS	4,868,016	5,276,578		6,451,000	6,451,000		
23	OTHER CASH FUNDS	2,644,526	3,490,023		3,500,000	3,500,000		
24	TOTAL INCOME	\$12,209,458	\$13,126,000		\$14,386,000	\$14,386,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$1,974,980)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	196	202	243	276	276	
TOBACCO POSITIONS						
EXTRA HELP ***	100	100	100	100	100	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

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

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		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	126,624	194,490		(67,866)	120,000	172,444		(52,444)
4	STUDENT UNION				0				0
5	BOOKSTORE	114,057	181,538		(67,481)	100,000	171,798		(71,798)
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)	11,822	0		11,822	14,100			14,100
8	SUBTOTAL	\$252,503	\$376,028	\$0	(\$123,525)	\$234,100	\$344,242	\$0	(\$110,142)
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	128,353			128,353	110,142			110,142
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$380,856	\$376,028	\$0	\$4,828	\$344,242	\$344,242	\$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: Independence Hall, Vending & EV Charger

NOTE: Line 10 - OTHER TRANSFERS: Food Service & Bookstore

EMPLOYMENT INFORMATION **IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

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

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						180
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	18	Black Male:	2	Other Male:	1	Total Male: 21
White Female:	44	Black Female:	3	Other Female:	1	Total Female: 48
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	38	Black Male:	0	Other Male:	2	Total Male: 40
White Female:	64	Black Female:	3	Other Female:	4	Total Female: 71
Total White Male:	56	Total Black Male:	2	Total Other Male:	3	Total Male: 61
Total White Female:	108	Total Black Female:	6	Total Other Female:	5	Total Female: 119
Total White:	164	Total Black:	8	Total Other:	8	Total Employees: 180
				Total Minority:	16	

FORM BR-6

Institution

[illegible]

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ARKANSAS LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATEVILLE
June 30, 2025

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

Dr. Ricky Tompkins, Chancellor

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.

In December of 2025 to January of 2026, the College extended the Hope Campus by purchasing 26 acres for future development and growth opportunities.

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

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE HOPE-TEXARKANA

Dr. Ricky Tompkins, Chancellor

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.

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 major foundation repair and stabilization to the Texarkana Professional Building estimated at \$2.5 million; funds for renovating and expanding the Technical and Industrial Building(s) on the Hope Campus estimated at \$2 million; funds for the JW Rowe Administration Building that received a moderate risk assessment in 2024 for various critical maintenance issues and for renovation estimated at \$5 million if the structure were to be demolished and reconstructed; funds for parking lot replacements at \$750k; funds for Hempstead Hall repairs and renovations at \$300k; and funds for the Rapert Complex for various projects in the theater, sound booth, and conference room totaling \$200k.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	6,513,630		6,399,046		6,797,752		6,718,998		6,718,998		6,718,998		6,718,998	
2	CASH	4,798,137		18,490,197		18,490,197		18,490,197		18,490,197		18,490,197		18,490,197	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$11,311,767	142	\$24,889,243	150	\$25,287,949	216	\$25,209,195	216	\$25,209,195	216	\$25,209,195	216	\$25,209,195	216
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	4,554,683	40%	4,440,099	18%			4,440,099	18%	4,440,099	18%	4,440,099	18%	4,440,099	18%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15	WORKFORCE 2000	1,958,947	17%	1,958,947	8%			1,958,947	8%	1,958,947	8%	1,958,947	8%	1,958,947	8%
16	CASH FUNDS	3,548,544	31%	14,359,324	58%			14,359,324	58%	14,359,324	58%	14,359,324	58%	14,359,324	58%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	1,249,593	11%	4,130,873	17%			4,130,873	17%	4,130,873	17%	4,130,873	17%	4,130,873	17%
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	\$11,311,767	100%	\$24,889,243	100%			\$24,889,243	100%	\$24,889,243	100%	\$24,889,243	100%	\$24,889,243	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$319,952		\$319,952		\$319,952		\$319,952	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CTR00000000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT
HOPE-TEXARKANA

APPROPRIATION

A1BU000.0167

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	5,462,550	5,300,000	5,239,312	5,239,312	5,239,312		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,050,080	1,099,046	1,274,318	1,159,734	1,159,734		
5	OPERATING EXPENSES	1,000						
6	CONFERENCE FEES & TRAVEL							
7	PROFESSIONAL FEES AND SERVICES							
8	CAPITAL OUTLAY							
9	FUNDED DEPRECIATION							
10	CONTINGENCY		0	284,122	319,952	319,952		
11								
12								
13	TOTAL APPROPRIATION	\$6,513,630	\$6,399,046	\$6,797,752	\$6,718,998	\$6,718,998	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	4,554,683	4,440,099		4,440,099	4,440,099		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$6,513,630	\$6,399,046		\$6,399,046	\$6,399,046	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$319,952	\$319,952	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNIIUM**

FUND 2950000000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA

APPROPRIATION AA98000.0167

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	1,235,400	1,744,197	1,744,197	1,744,197	1,744,197		
2	EXTRA HELP WAGES	450,554	500,000	500,000	500,000	500,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	698,774	700,000	700,000	700,000	700,000		
5	OPERATING EXPENSES	1,905,977	5,325,000	5,325,000	5,325,000	5,325,000		
6	CONFERENCE FEES & TRAVEL	32,172	125,000	125,000	125,000	125,000		
7	PROFESSIONAL FEES AND SERVICES	119,879	350,000	350,000	350,000	350,000		
8	CAPITAL OUTLAY	322,951	2,320,000	2,320,000	2,320,000	2,320,000		
9	CAPITAL IMPROVEMENTS	0	6,751,000	6,751,000	6,751,000	6,751,000		
10	DEBT SERVICE	26,963	650,000	650,000	650,000	650,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12	PROMOTIONAL ITEMS	5,468	25,000	25,000	25,000	25,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$4,798,137	\$18,490,197	\$18,490,197	\$18,490,197	\$18,490,197	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	776,711	3,860,424		3,860,424	3,860,424		
19	ALL OTHER FEES							
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	228,818	181,070		181,070	181,070		
21	INVESTMENT INCOME	329,345	542,562		542,562	542,562		
22	FEDERAL CASH FUNDS	1,249,593	4,130,873		4,130,873	4,130,873		
23	OTHER CASH FUNDS	2,213,670	9,775,268		9,775,268	9,775,268		
24	TOTAL INCOME	\$4,798,137	\$18,490,197		\$18,490,197	\$18,490,197	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	142	150	216	216	216	
TOBACCO POSITIONS						
EXTRA HELP ***	70	100	200	200	200	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		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	337,624			337,624	375,000			375,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)		21,737		(21,737)	41,000	30,000		11,000
8	SUBTOTAL	\$337,624	\$21,737	\$0	\$315,887	\$416,000	\$30,000	\$0	\$386,000
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$337,624	\$21,737	\$0	\$315,887	\$416,000	\$30,000	\$0	\$386,000

* 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 - OTHER: Hempstead Hall Performing Arts Expenses: Events/Performers, Rentals, and Food/Supplies

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						158
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	14	Black Male:	5	Other Male:	2	Total Male: 21
White Female:	37	Black Female:	17	Other Female:	2	Total Female: 56
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	26	Black Male:	6	Other Male:	2	Total Male: 34
White Female:	37	Black Female:	8	Other Female:	2	Total Female: 47
Total White Male:	40	Total Black Male:	11	Total Other Male:	4	Total Male: 55
Total White Female:	74	Total Black Female:	25	Total Other Female:	4	Total Female: 103
Total White:	114	Total Black:	36	Total Other:	8	Total Employees: 158
				Total Minority:	44	

FORM BR-6

ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$50,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2026
Required by A.C.A. 25-36-104

Institution

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA

[illegible]

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED	0
TOTAL EXPENDITURES ON CONTRACTS AWARDED	\$1,036,510
(Total Expenditures equals ALL Contracts Exceeding \$50,000--Minority and Non-Minority)	
% OF MINORITY CONTRACTS AWARDED	0%

NOTES:
total expenditures is for ALL contracts awarded by institution
% = minority contracts/all contracts

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

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 63 years, from an initial enrollment of 278 students and 13 programs in 1963 to the over 2,700 credit students enrolled for the fall 2025 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 operator training; industrial mechanics and maintenance; 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

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 addition, UACCM offers a multi-level boot camp that has expanded into the secondary education sector 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 22 entities in the

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON
Lisa Willenberg, Chancellor

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 both general education and/or technical programs at UACCM. These classes are of no cost to the student, with the tuition and fees shared between the state Access to Acceleration scholarship and/or the Districts. This gives high school students the opportunity to earn credits toward a college degree 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. UACCM currently offers concurrent enrollment to 32 different districts and concurrently enrolled students account for approximately 40% of UACCM students.

In fall 2020, UACCM began a partnership with the Office of Skills Development to operate the UACCM Career Center. The Center offers skilled training free of charge to high school juniors and seniors from multiple regional districts. 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, 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

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON
Lisa Willenberg, Chancellor

the nearly 36,000 square foot facility in May 2024 and classes began in the building in October 2025. 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 could double its current capacity for nursing and science programs with the addition of the new center. As well, UACCM is having multiple discussions with stakeholders to bring a UACCM clinic to campus that will serve as a clinical experience site for our health professions programs. Lab, classroom, and lounge sponsorships also afforded many businesses the opportunity to advise on needed additional programming in our region to enhance their operations and ultimately the overall health of Arkansans.

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 9 of the 2026 Fiscal Session and is an excellent example of business and education working together to provide opportunities for Arkansans.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	6,365,065		6,621,336		7,047,112		6,988,767		6,988,767		6,988,767		6,988,767	
2	CASH	13,950,172		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	\$20,315,237	169	\$35,621,336	184	\$36,047,112	289	\$35,988,767	289	\$35,988,767	289	\$35,988,767	289	\$35,988,767	289
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	5,073,879	25%	5,330,150	15%			5,364,782	15%	5,364,782	15%	5,364,782	15%	5,364,782	15%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
15	WORKFORCE 2000	1,291,186	6%	1,291,186	4%			1,291,186	4%	1,291,186	4%	1,291,186	4%	1,291,186	4%
16	CASH FUNDS	12,233,848	60%	26,000,000	73%			26,000,000	73%	26,000,000	73%	26,000,000	73%	26,000,000	73%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	1,927,303	9%	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	\$20,526,216	100%	\$35,621,336	100%			\$35,655,968	100%	\$35,655,968	100%	\$35,655,968	100%	\$35,655,968	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$210,979)		\$0				\$332,799		\$332,799		\$332,799		\$332,799	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CTJ0000000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE
AT MORRILTON

APPROPRIATION

A729000.0689

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	5,072,879	5,330,150	5,420,349	5,687,581	5,687,581		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,291,186	1,291,186	1,281,186	1,291,186	1,291,186		
5	OPERATING EXPENSES	1,000	0	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		0	335,577				
11								
12								
13	TOTAL APPROPRIATION	\$6,365,065	\$6,621,336	\$7,047,112	\$6,988,767	\$6,988,767	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	5,073,879	5,330,150		5,364,782	5,364,782		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$6,365,065	\$6,621,336		\$6,655,968	\$6,655,968	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$332,799	\$332,799	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2890000000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON

APPROPRIATION AB64000.0689

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	3,747,030	5,700,000	5,700,000	5,700,000	5,700,000		
2	EXTRA HELP WAGES	407,428	750,000	750,000	750,000	750,000		
3	OVERTIME	0	2,000	2,000	2,000	2,000		
4	PERSONAL SERVICES MATCHING	1,372,623	2,500,000	2,500,000	2,500,000	2,500,000		
5	OPERATING EXPENSES	3,702,302	7,748,000	7,748,000	7,748,000	7,748,000		
6	CONFERENCE FEES & TRAVEL	50,671	200,000	200,000	200,000	200,000		
7	PROFESSIONAL FEES AND SERVICES	93,586	400,000	400,000	400,000	400,000		
8	CAPITAL OUTLAY	2,256,507	6,000,000	6,000,000	6,000,000	6,000,000		
9	CAPITAL IMPROVEMENTS	1,680,123	4,200,000	4,200,000	4,200,000	4,200,000		
10	DEBT SERVICE	616,850	1,500,000	1,500,000	1,500,000	1,500,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12	PROMOTIONAL ITEMS	23,052						
13								
14								
15								
16	TOTAL APPROPRIATION	\$13,950,172	\$29,000,000	\$29,000,000	\$29,000,000	\$29,000,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	6,917,980	8,400,000		8,400,000	8,400,000		
19	ALL OTHER FEES							
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	334,746	300,000		300,000	300,000		
21	INVESTMENT INCOME	193,648	300,000		300,000	300,000		
22	FEDERAL CASH FUNDS	1,927,303	3,000,000		3,000,000	3,000,000		
23	OTHER CASH FUNDS	4,787,474	17,000,000		17,000,000	17,000,000		
24	TOTAL INCOME	\$14,161,151	\$29,000,000		\$29,000,000	\$29,000,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$210,979)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	169	184	289	289	289	
TOBACCO POSITIONS						
EXTRA HELP ***	45	110	110	110	110	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

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

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		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 (FOOTNOTE BELOW)				0				0
8	SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				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 AT MORRILTON
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						160
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	25	Black Male:	2	Other Male:	1	Total Male: 28
White Female:	70	Black Female:	3	Other Female:	0	Total Female: 73
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	32	Black Male:	0	Other Male:	0	Total Male: 32
White Female:	26	Black Female:	0	Other Female:	1	Total Female: 27
Total White Male:	57	Total Black Male:	2	Total Other Male:	1	Total Male: 60
Total White Female:	96	Total Black Female:	3	Total Other Female:	1	Total Female: 100
Total White:	153	Total Black:	5	Total Other:	2	Total Employees: 160
				Total Minority:	7	

FORM BR-6

ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$50,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2026
Required by A.C.A. 25-36-104

Institution

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)						Women
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran	
Pettus Office Products	\$418,984	X						

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 1

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$5,217,594
 (Total Expenditures equals ALL Contracts Exceeding \$50,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 8%

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON
June 30, 2025

<i>Finding:</i>	No Findings noted
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UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE RICH MOUNTAIN

Dr. Phillip Wilson, Chancellor

Institution History and Organization

Enabling Laws:

Act 16 of 1983 & Act 96 of Fiscal Session, 2026

Mission:

The University of Arkansas Community College Rich Mountain provides transformative education to all learners.

Introduction:

The University of Arkansas Rich Mountain (UA Rich Mountain) serves the educational and workforce development needs of western Arkansas and the surrounding region. Originally established as Rich Mountain Vocational-Technical School in 1973, the institution began offering classes in 1975 under the Arkansas Department of Vocational Education. In 1983, following voter approval of the Polk County Community College District and authorization by the Arkansas General Assembly, the vocational-technical school merged with Henderson State University's outreach program to form Rich Mountain Community College.

Classes commenced in August 1983 with an enrollment of 290 students. The institution earned full accreditation from the Higher Learning Commission in 1990 and continues to participate in ongoing accreditation and quality assurance processes that support continuous improvement, institutional effectiveness, and student success.

Throughout its history, the institution has demonstrated resilience and adaptability. Following significant damage caused by a tornado in 2009, campus operations were quickly restored, and instructional services continued with minimal disruption. The recovery effort resulted in facility improvements that strengthened the college's capacity to serve students and the community.

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE RICH MOUNTAIN
Dr. Phillip Wilson, Chancellor

In recent years, UA Rich Mountain has expanded its role as a regional institution through the addition of student housing, intercollegiate athletics, expanded workforce training opportunities, and strengthened transfer pathways. These initiatives have increased access to higher education and enhanced the college's ability to attract and support students from Arkansas and neighboring states. Further demonstrating its commitment to workforce development and healthcare education, UA Rich Mountain secured a \$12 million federal grant from the U.S. Department of Health and Human Services (HHS) to construct a new Allied Health Building. The facility will expand instructional capacity, provide modern learning environments for healthcare programs, and support the preparation of nurses and allied health professionals needed to address critical workforce shortages throughout western Arkansas and the surrounding region. This significant investment reflects the institution's continued commitment to meeting regional workforce demands while improving educational opportunities for current and future students.

Today, UA Rich Mountain remains committed to providing affordable, accessible, and high-quality educational opportunities that support student achievement, workforce development, and regional economic growth. With an enrollment of approximately 780 students in Fall 2026, the institution continues to align its programs and services with the evolving needs of students, employers, and communities across its service area while positioning itself for continued growth and impact in the years ahead.

**INSTITUTION APPROPRIATION SUMMARY
2027-2029 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	3,986,913		3,892,306		4,132,734		4,134,145		4,134,145		4,134,145		4,134,145	
2	CASH	12,341,090		12,500,000		30,875,000		15,700,000		15,700,000		15,700,000		15,700,000	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$16,328,003	111	\$16,392,306	112	\$35,007,734	156	\$19,834,145	156	\$19,834,145	156	\$19,834,145	156	\$19,834,145	156
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	3,656,930	22%	3,549,348	22%			3,596,036	18%	3,596,036	18%	3,596,036	18%	3,596,036	18%
14	EDUCATIONAL EXCELLENCE TRUST FUND	329,983	2%	342,958	2%			342,958	2%	342,958	2%	342,958	2%	342,958	2%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
16	CASH FUNDS	2,844,594	17%	4,500,000	27%			7,200,000	37%	7,200,000	37%	7,200,000	37%	7,200,000	37%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	9,527,216	58%	8,000,000	49%			8,500,000	43%	8,500,000	43%	8,500,000	43%	8,500,000	43%
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	\$16,358,723	100%	\$16,392,306	100%			\$19,638,994	100%	\$19,638,994	100%	\$19,638,994	100%	\$19,638,994	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$30,720)		\$0				\$195,151		\$195,151		\$195,151		\$195,151	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CWR0000000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE
AT RICH MOUNTAIN

APPROPRIATION

AA26000.0192

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	2,551,234	2,628,269	2,628,269	2,642,281	2,642,281		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	575,000	575,000	575,000	575,000	575,000		
5	OPERATING EXPENSES	860,679	689,037	732,668	720,000	720,000		
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		0	196,797	196,864	196,864		
11								
12								
13	TOTAL APPROPRIATION	\$3,986,913	\$3,892,306	\$4,132,734	\$4,134,145	\$4,134,145	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	3,656,930	3,549,348		3,596,036	3,596,036		
16	EDUCATIONAL EXCELLENCE TRUST FUND	329,983	342,958		342,958	342,958		
17	SPECIAL REVENUES * [WF2000]							
18	FEDERAL FUNDS IN STATE TREASURY							
19	TOBACCO SETTLEMENT FUNDS							
20	OTHER STATE TREASURY FUNDS (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$3,986,913	\$3,892,306		\$3,938,994	\$3,938,994	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$195,151	\$195,151	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNium**

FUND 2190000000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN

APPROPRIATION AA26000.0192

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	2,495,253	4,500,000	4,500,000	4,600,000	4,600,000		
2	EXTRA HELP WAGES	664,738	400,000	750,000				
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,035,116	1,500,000	2,000,000	2,250,000	2,250,000		
5	OPERATING EXPENSES	2,348,778	2,500,000	2,500,000	2,750,000	2,750,000		
6	CONFERENCE FEES & TRAVEL	38,239	150,000	200,000	200,000	200,000		
7	PROFESSIONAL FEES AND SERVICES	66,265	50,000	75,000	100,000	100,000		
8	CAPITAL OUTLAY	5,318,814	1,500,000	6,300,000	1,500,000	1,500,000		
9	CAPITAL IMPROVEMENTS	0	1,500,000	13,750,000	3,500,000	3,500,000		
10	DEBT SERVICE	368,763	400,000	800,000	800,000	800,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12	PROMOTIONAL ITEMS	5,124						
13								
14								
15								
16	TOTAL APPROPRIATION	\$12,341,090	\$12,500,000	\$30,875,000	\$15,700,000	\$15,700,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	1,878,141	2,000,000		2,100,000	2,100,000		
19	ALL OTHER FEES	415,635	500,000		650,000	650,000		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	50,818	45,000		50,000	50,000		
21	INVESTMENT INCOME							
22	FEDERAL CASH FUNDS	9,527,216	8,000,000		8,500,000	8,500,000		
23	OTHER CASH FUNDS	500,000	1,955,000		4,400,000	4,400,000		
24	TOTAL INCOME	\$12,371,810	\$12,500,000		\$15,700,000	\$15,700,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$30,720)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	111	112	156	156	156	
TOBACCO POSITIONS						
EXTRA HELP ***	80	80	80	80	80	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS*	1,000	644,432		(643,432)	3,000	686,504		(683,504)
2	HOUSING	552,262	250,180		302,082	751,900	205,728		546,172
3	FOOD SERVICES	778,730	1,014,095		(235,365)	676,852	695,629		(18,777)
4	STUDENT UNION				0				0
5	BOOKSTORE	594,928	418,242		176,686	479,164	323,055		156,109
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)				0				0
8	SUBTOTAL	\$1,926,920	\$2,326,949	\$0	(\$400,029)	\$1,910,916	\$1,910,916	\$0	\$0
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,926,920	\$2,326,949	\$0	(\$400,029)	\$1,910,916	\$1,910,916	\$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 AT RICH MOUNTAIN
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						105
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	7	Black Male:	0	Other Male:	4	Total Male: 11
White Female:	13	Black Female:	0	Other Female:	0	Total Female: 13
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	26	Black Male:	0	Other Male:	3	Total Male: 29
White Female:	50	Black Female:	0	Other Female:	2	Total Female: 52
Total White Male:	33	Total Black Male:	0	Total Other Male:	7	Total Male: 40
Total White Female:	63	Total Black Female:	0	Total Other Female:	2	Total Female: 65
Total White:	96	Total Black:	0	Total Other:	9	Total Employees: 105
				Total Minority:	9	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN
June 30, 2025

<i>Finding:</i>	No Findings noted
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UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY COLLEGE

Adam O’Neal, Chancellor

INSTITUTION HISTORY AND ORGANIZATION

ENABLING LAWS

Act 103 of 1973, Act 636 of 2017, Act 25 of 2025

INSTITUTION HISTORY AND ORGANIZATION

The statutory justification for UA-EACC’s legal authorization was established in Legislative Act 103 as passed by the State General Assembly in 1973. UA-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, UA-EACC was authorized to grant degrees through regulations of the State Board of Higher Education.

On July 26, 2017, the institution’s Board voted to accept the decision of the Board of Directors of the Crowley’s Ridge Technical Institute to merge under the provisions of Act 636 of 2017. With final approval of the Arkansas Higher Education Coordinating Board, the institution’s Board assumed control of CRTI on August 1, 2017.

In 2024, the college joined the University of Arkansas System and Act 25 of 2025 officially reflected the merger between the University of Arkansas and EACC by changing the name to University of Arkansas-East Arkansas Community College.

UA-EACC is managed, controlled, and governed by the Board of Trustees of the University of Arkansas, which governs the University of Arkansas System consisting of 19 institutions, divisions, or units. The University broadened its land grant mission by merging with EACC to respond to the need for expanded higher education opportunities for citizens in the State of Arkansas and the greater East Arkansas region. The college expanded its scope of providing more accessible

UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY COLLEGE

Adam O'Neal, Chancellor

quality higher education and job training opportunities for the economic, educational, and cultural development of Eastern Arkansas through the University of Arkansas System merger.

The Chancellor is the Chief Executive Officer of the institution. On May 20, 2026, the Board of Trustees of the University of Arkansas approved the University of Arkansas System President's recommendation of Adam O'Neal to serve as UA-EACC's Chancellor beginning July 1, 2026, following the retirement of Dr. Cathie Cline.

MISSION STATEMENT

UA-EACC's mission 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
2027-2029 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	10,744,982		10,892,322		11,511,085		11,508,243		11,508,243		11,508,243		11,508,243	
2	CASH	2,777,431		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	\$13,522,413	150	\$39,069,014	239	\$39,687,777	286	\$39,684,935	286	\$39,684,935	286	\$39,684,935	286	\$39,684,935	286
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	3,156	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	8,708,498	55%	8,809,839	23%			8,884,240	23%	8,884,240	23%	8,884,240	23%	8,884,240	23%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,250,107	8%	1,299,262	3%			1,292,770	3%	1,292,770	3%	1,292,770	3%	1,292,770	3%
15	WORKFORCE 2000	783,221	5%	783,221	2%			783,221	2%	783,221	2%	783,221	2%	783,221	2%
16	CASH FUNDS	4,970,865	32%	28,144,024	72%			28,143,692	72%	28,143,692	72%	28,143,692	72%	28,143,692	72%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	16,979	0%	32,668	0%			33,000	0%	33,000	0%	33,000	0%	33,000	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	\$15,732,826	100%	\$39,069,014	100%			\$39,136,923	100%	\$39,136,923	100%	\$39,136,923	100%	\$39,136,923	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$2,210,413)		\$0				\$548,012		\$548,012		\$548,012		\$548,012	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNIUM**

FUND CWE0000000

INSTITUTION UNIVERSITY OF ARKANSAS EAST ARKANSAS
COMMUNITY COLLEGE

APPROPRIATION

A538000.0170

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	6,059,166	6,394,001	6,489,324	6,489,324	6,489,324		
2	EXTRA HELP WAGES	150,000	175,000	175,000	175,000	175,000		
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	2,125,000	1,675,000	2,125,000	2,125,000	2,125,000		
5	OPERATING EXPENSES	2,399,227	2,588,321	2,588,321	2,658,919	2,658,919		
6	CONFERENCE FEES & TRAVEL	11,589	60,000	60,000	60,000	60,000		
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0		
8	CAPITAL OUTLAY	0	0	0	0	0		
9	FUNDED DEPRECIATION							
10	CONTINGENCY			73,440				
11								
12								
13	TOTAL APPROPRIATION	\$10,744,982	\$10,892,322	\$11,511,085	\$11,508,243	\$11,508,243	\$0	\$0
14	PRIOR YEAR FUND BALANCE**	3,156						
15	GENERAL REVENUE	8,708,498	8,809,839		8,884,240	8,884,240		
16	EDUCATIONAL EXCELLENCE TRUST FUND	1,250,107	1,299,262		1,292,770	1,292,770		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$10,744,982	\$10,892,322		\$10,960,231	\$10,960,231	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$548,012	\$548,012	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNIIUM**

FUND 2110000000

INSTITUTION UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION AB05000.0170

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	0	2,589,098	2,589,098	2,589,098	2,589,098		
2	EXTRA HELP WAGES	121,970	439,631	439,631	439,631	439,631		
3	OVERTIME	0	10,000	10,000	10,000	10,000		
4	PERSONAL SERVICES MATCHING	284,003	1,736,697	1,736,697	1,736,697	1,736,697		
5	OPERATING EXPENSES	1,221,241	3,059,000	3,059,000	3,059,000	3,059,000		
6	CONFERENCE FEES & TRAVEL	82,368	338,000	338,000	338,000	338,000		
7	PROFESSIONAL FEES AND SERVICES	150,013	315,000	315,000	315,000	315,000		
8	CAPITAL OUTLAY	897,941	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	19,895	50,000	50,000	50,000	50,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$2,777,431	\$28,176,692	\$28,176,692	\$28,176,692	\$28,176,692	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	2,989,848	2,909,130		3,000,000	3,000,000		
19	ALL OTHER FEES	931,835	919,845		1,000,000	1,000,000		
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	3,364	2,500		2,500	2,500		
21	INVESTMENT INCOME	56,529	75,000		75,000	75,000		
22	FEDERAL CASH FUNDS	16,979	32,668		33,000	33,000		
23	OTHER CASH FUNDS	989,289	24,237,549		24,066,192	24,066,192		
24	TOTAL INCOME	\$4,987,844	\$28,176,692		\$28,176,692	\$28,176,692	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	(\$2,210,413)	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	150	239	286	286	286	
TOBACCO POSITIONS						
EXTRA HELP ***	72	275	275	275	275	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		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	74,866	223,974		(149,108)	150,000	237,000		(87,000)
4	STUDENT UNION				0				0
5	BOOKSTORE	241,936	395,795		(153,859)	245,000	389,969		(144,969)
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	18,629	75,120		(56,491)	90,000	92,043		(2,043)
7	OTHER (FOOTNOTE BELOW)				0				0
8	SUBTOTAL	\$335,431	\$694,889	\$0	(\$359,458)	\$485,000	\$719,012	\$0	(\$234,012)
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)				0	234,012			234,012
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$335,431	\$694,889	\$0	(\$359,458)	\$719,012	\$719,012	\$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 EAST ARKANSAS COMMUNITY COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						129
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	24	Black Male:	12	Other Male:	0	Total Male: 36
White Female:	32	Black Female:	21	Other Female:	0	Total Female: 53
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	13	Black Male:	2	Other Male:	1	Total Male: 16
White Female:	19	Black Female:	5	Other Female:	0	Total Female: 24
Total White Male:	37	Total Black Male:	14	Total Other Male:	1	Total Male: 52
Total White Female:	51	Total Black Female:	26	Total Other Female:	0	Total Female: 77
Total White:	88	Total Black:	40	Total Other:	1	Total Employees: 129
				Total Minority:	41	

FORM BR-6

[illegible]

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

<i>Finding:</i>	No Findings noted
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UNIVERSITY OF ARKANSAS – PULASKI TECHNICAL COLLEGE

Dr. Summer L. DeProw, Chancellor

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 26, 2016, the PTC Board of Trustees voted unanimously to join 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 39 of the 2026 fiscal session of the Arkansas General Assembly provides appropriations for personnel services and operating expenses for fiscal year 2026-2027.

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 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

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, 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

UNIVERSITY OF ARKANSAS – PULASKI TECHNICAL COLLEGE
Dr. Summer L. DeProw, Chancellor

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 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
2027-2029 BIENNIUM**

INSTITUTION UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION							
		FY26		FY27		FY27		FY28		FY28		FY29		FY29	
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	16,968,104		17,128,440		18,255,338		18,321,475		18,321,475		18,321,475		18,321,475	
2	CASH	33,538,639		81,135,000		81,135,000		81,135,000		81,135,000		81,135,000		81,135,000	
3															
4															
5															
6															
7															
8															
9															
10															
11	TOTAL	\$50,506,743	482	\$98,263,440	483	\$99,390,338	780	\$99,456,475	775	\$99,456,475	775	\$99,456,475	775	\$99,456,475	775
	FUNDING SOURCES		%		%				%		%		%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%	0	0%	0	0%
13	GENERAL REVENUE	14,694,332	29%	14,854,668	15%			15,175,252	15%	15,175,252	15%	15,175,252	15%	15,175,252	15%
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	2%			2,273,772	2%	2,273,772	2%	2,273,772	2%	2,273,772	2%
16	CASH FUNDS	32,521,755	64%	41,135,000	42%			41,135,000	42%	41,135,000	42%	41,135,000	42%	41,135,000	42%
17	SPECIAL REVENUES		0%		0%				0%	0	0%		0%	0	0%
18	FEDERAL FUNDS	1,016,884	2%	40,000,000	41%			40,000,000	41%	40,000,000	41%	40,000,000	41%	40,000,000	41%
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	\$50,506,743	100%	\$98,263,440	100%			\$98,584,024	100%	\$98,584,024	100%	\$98,584,024	100%	\$98,584,024	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$872,451		\$872,451		\$872,451		\$872,451	

**APPROPRIATION ACT FORM - STATE TREASURY
2027-2029 BIENNium**

FUND CTP0000000

INSTITUTION UNIVERSITY OF ARKANSAS -
PULASKI TECHNICAL COLLEGE

APPROPRIATION

A734000.0693

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	15,461,683	15,618,440	18,245,338	17,439,024	17,439,024		
2	EXTRA HELP WAGES							
3	OVERTIME							
4	PERSONAL SERVICES MATCHING	1,500,000	1,500,000					
5	OPERATING EXPENSES	6,421	10,000	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				872,451	872,451		
11								
12								
13	TOTAL APPROPRIATION	\$16,968,104	\$17,128,440	\$18,255,338	\$18,321,475	\$18,321,475	\$0	\$0
14	PRIOR YEAR FUND BALANCE**							
15	GENERAL REVENUE	14,694,332	14,854,668		15,175,252	15,175,252		
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 (FOOTNOTE BELOW)***							
21	TOTAL INCOME	\$16,968,104	\$17,128,440		\$17,449,024	\$17,449,024	\$0	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$872,451	\$872,451	\$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.

*** Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 20 "Other State Treasury Funds" and identified in a footnote.

FORM BR-3

**APPROPRIATION ACT FORM - CASH FUNDS
2027-2029 BIENNIIUM**

FUND 2930000000

INSTITUTION UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE

APPROPRIATION

AB66000.0693

	DESCRIPTION	ACTUAL FY26	BUDGETED FY27	AUTHORIZED APPROPRIATION FY27	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION		LEGISLATIVE RECOMMENDATION	
					FY28	FY29	FY28	FY29
1	REGULAR SALARIES	4,785,140	5,500,000	5,500,000	5,500,000	5,500,000		
2	EXTRA HELP WAGES	1,221,486	2,000,000	2,000,000	2,000,000	2,000,000		
3	OVERTIME	3,375	50,000	50,000	50,000	50,000		
4	PERSONAL SERVICES MATCHING	4,252,301	8,000,000	8,000,000	8,000,000	8,000,000		
5	OPERATING EXPENSES	17,468,018	20,950,000	20,950,000	20,950,000	20,950,000		
6	CONFERENCE FEES & TRAVEL	299,337	800,000	800,000	800,000	800,000		
7	PROFESSIONAL FEES AND SERVICES	443,771	3,000,000	3,000,000	3,000,000	3,000,000		
8	CAPITAL OUTLAY	638,364	3,000,000	3,000,000	3,000,000	3,000,000		
9	CAPITAL IMPROVEMENTS	0	31,500,000	31,500,000	31,500,000	31,500,000		
10	DEBT SERVICE	4,367,640	6,235,000	6,235,000	6,235,000	6,235,000		
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS							
12	PROMOTIONAL ITEMS	59,208	100,000	100,000	100,000	100,000		
13								
14								
15								
16	TOTAL APPROPRIATION	\$33,538,640	\$81,135,000	\$81,135,000	\$81,135,000	\$81,135,000	\$0	\$0
17	PRIOR YEAR FUND BALANCE**							
18	TUITION AND MANDATORY FEES	26,207,393	26,734,152		35,500,000	35,500,000		
19	ALL OTHER FEES	3,455,047	3,301,109					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	893,048	1,000,000		2,000,000	2,000,000		
21	INVESTMENT INCOME	1,966,268	1,000,000		2,000,000	2,000,000		
22	FEDERAL CASH FUNDS	1,016,884	22,719,609		25,000,000	25,000,000		
23	OTHER CASH FUNDS		26,380,130		16,635,000	16,635,000		
24	TOTAL INCOME	\$33,538,640	\$81,135,000		\$81,135,000	\$81,135,000	\$0	\$0
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	\$0	\$0

FORM BR-4

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL FY26	BUDGETED FY27	AUTHORIZED FY27	REQUEST FY28	AHECB RECOMMEND FY29	LEGISLATIVE RECOMMENDATION FY29
REGULAR POSITIONS	482	483	780	775	775	
TOBACCO POSITIONS						
EXTRA HELP ***	93	100	400	400	400	

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

*** 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.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL FY26				BUDGETED FY27			
		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	320,593	613,535		(292,942)	500,000	958,972		(458,972)
4	STUDENT UNION				0				0
5	BOOKSTORE	221,467			221,467	175,000			175,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER (FOOTNOTE BELOW)	80,796	5,932		74,864	75,000			75,000
8	SUBTOTAL	\$622,856	\$619,467	\$0	\$3,389	\$750,000	\$958,972	\$0	(\$208,972)
9	ATHLETIC TRANSFER**				0				0
10	OTHER TRANSFERS*** (FOOTNOTE BELOW)	304,086			304,086	208,972			208,972
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$926,942	\$619,467	\$0	\$307,475	\$958,972	\$958,972	\$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 Rentals, Ticket Sales, and Vending Machine Income

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2025-2026:						412
(As of June 30, 2026)						
Nonclassified Administrative Employees:						
White Male:	49	Black Male:	15	Other Male:	7	Total Male: 71
White Female:	64	Black Female:	47	Other Female:	6	Total Female: 117
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Faculty:						
White Male:	81	Black Male:	14	Other Male:	9	Total Male: 104
White Female:	95	Black Female:	21	Other Female:	4	Total Female: 120
Total White Male:	130	Total Black Male:	29	Total Other Male:	16	Total Male: 175
Total White Female:	159	Total Black Female:	68	Total Other Female:	10	Total Female: 237
Total White:	289	Total Black:	97	Total Other:	26	Total Employees: 412
				Total Minority:	123	

FORM BR-6

[illegible]

ARKANSAS LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE
June 30, 2025

<i>Finding:</i>	No Findings noted
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