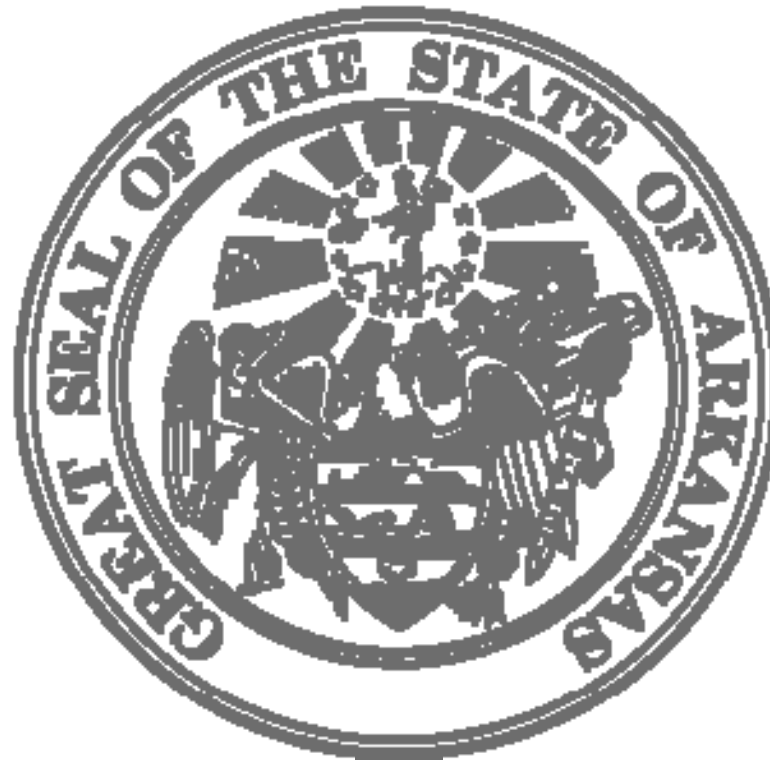


# Arkansas Public Higher Education Operating Recommendations

**FISCAL YEAR 2010-11**



Volume 2

Colleges

**Arkansas Department of Higher Education**

114 East Capitol, Little Rock, Arkansas 72201

January 2010

**ARKANSAS PUBLIC HIGHER EDUCATION  
OPERATING RECOMMENDATIONS  
2010-11 FISCAL YEAR  
VOLUME 2  
TWO-YEAR COLLEGES**

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**ARKANSAS PUBLIC HIGHER EDUCATION  
OPERATING RECOMMENDATIONS  
2010-11 FISCAL YEAR  
VOLUME 2  
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# Institutional Abbreviations

## Four-Year Institutions

Arkansas State University (Jonesboro)	ASUJ
Arkansas Tech University (Russellville)	ATU
Henderson State University (Arkadelphia)	HSU
Southern Arkansas University (Magnolia)	SAUM
University of Arkansas (Fayetteville)	UAF
University of Arkansas at Fort Smith	UAFS
University of Arkansas at Little Rock	UALR
University of Arkansas at Monticello	UAM
University of Arkansas at Pine Bluff	UAPB
University of Central Arkansas	UCA

## Two-Year Institutions

Arkansas Northeastern College (Blytheville)	ANC
Arkansas State University - Beebe	ASUB
Arkansas State University - Mountain Home	ASUMH
Arkansas State University - Newport	ASUN
Black River Technical College (Pocahontas)	BRTC
Cossatot Community College of the UA (DeQueen)	CCCUA
East Arkansas Community College (Forrest City)	EACC
Mid-South Community College (West Memphis)	MSCC
National Park Community College (Hot Springs)	NPCC
North Arkansas College (Harrison)	NAC
Northwest Arkansas Community College (Bentonville)	NWACC
Ouachita Technical College (Malvern)	OTC
Ozarka College (Melbourne)	OZC
Phillips Community College of the UA (Helena)	PCCUA
Pulaski Technical College (North Little Rock)	PTC
Rich Mountain Community College (Mena)	RMCC
South Arkansas Community College (El Dorado)	SACC
Southeast Arkansas College (Pine Bluff)	SEAC
Southern Arkansas University - Tech (Camden)	SAUT
UA Community College at Batesville	UACCB
UA Community College at Hope	UACCH
UA Community College at Morrilton	UACCM

## Non-Formula Institutions / Entities

Arkansas Delta Training and Education Consortium	ADTEC
Arkansas Research and Educational Optical Network	ARE-ON
ASU - System	ASU-SYS
HSU - Southwest Arkansas Technology Learning Center	HSU-SWATLC
SAUT - Environmental Academy	SAUT-ECA
SAUT - Fire Academy	SAUT-FTA
UA - System (Little Rock)	UA-SYS
UA - Archeological Survey (Fayetteville)	UA-AS
UA - Clinton School of Public Service (Little Rock)	UA-CS
UA - Criminal Justice Institute (Little Rock)	UA-CJI
UA - Division of Agriculture (Fayetteville and Little Rock)	UA-DIV AGRI
UA - School of Mathematics, Sciences, and the Arts (Hot Springs)	UA-ASMSA
UALR - Research and Public Service	UALR-RAPS
UAF - Garvan Woodland Gardens (Hot Springs)	UAF-GWG
UA-Winthrop Rockefeller Institute Knowledge Based Economic Development Program	UA-WRI KBED
University of Arkansas at Pine Bluff (Non-Formula)	UAPB
University of Arkansas for Medical Sciences	UAMS

## Technical Centers

ATU - Ozark Campus	ATU-OZARK
UAM - College of Technology - Crossett	UAM-CROSSETT
UAM - College of Technology - McGehee	UAM-MCGEHEE

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## **ARKANSAS NORTHEASTERN COLLEGE**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Requests:

Arkansas Northeastern College is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation.

#### Personnel Request:

Arkansas Northeastern College is not requesting any additional positions or revisions to Line-Item Maximums.



**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	9,869,399		10,004,326		10,252,336		10,088,777		10,088,777	
2 CASH	6,935,892		28,150,000		28,150,000		28,150,000		28,150,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$16,805,291	231	\$38,154,326	295	\$38,402,336	354	\$38,238,777	258	\$38,238,777	258
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%	80,967	0%				0%		0%
13 GENERAL REVENUE	8,570,698	51%	8,619,252	23%			8,784,670	23%	8,784,670	23%
14 EDUCATIONAL EXCELLENCE TRUST FUND	713,342	4%	717,428	2%			717,428	2%	717,428	2%
15 WORKFORCE 2000	623,395	4%	586,679	2%			586,679	2%	586,679	2%
16 CASH FUNDS	5,355,757	32%	3,772,681	10%			4,070,296	11%	4,070,296	11%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	1,580,135	9%	24,377,319	64%			24,079,704	63%	24,079,704	63%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS	12,986	0%		0%				0%		0%
21 TOTAL INCOME	\$16,856,313	100%	\$38,154,326	100%			\$38,238,777	100%	\$38,238,777	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$51,022)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$4,837,020
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$761,560
INVENTORIES	\$24,393
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$31,500
MAJOR CRITICAL SYSTEMS FAILURES	\$850,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,650,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$500,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$1,019,567

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

\*Line 20 - ADTEC

12,986

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

ARKANSAS NORTHEASTERN COLLEGE  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	7,619,048	7,702,762	7,856,817
2 RESEARCH			
3 PUBLIC SERVICE	569,276	566,996	578,336
4 ACADEMIC SUPPORT	379,024	426,441	434,970
5 STUDENT SERVICES	961,207	890,084	907,886
6 INSTITUTIONAL SUPPORT	2,952,003	1,657,233	1,690,378
7 PHYSICAL PLANT M&O	2,308,223	1,888,031	1,925,792
8 SCHOLARSHIPS & FELLOWSHIPS	177,518	259,700	264,894
9			
10			
11			
12			
13 MANDATORY TRANSFERS			
14 AUXILIARY TRANSFERS	47,159	47,159	47,159
15 NON-MANDATORY TRANSFERS			
16 TOTAL UNREST. E&G EXP.	\$15,013,458	\$13,438,406	\$13,706,232
17 NET LOCAL INCOME	4,714,488	3,339,840	3,617,455
18 PRIOR YEAR BALANCE***	268,224	62,413	
STATE FUNDS:			
19 GENERAL REVENUE	8,570,698	8,619,251	8,784,670
20 EDUCATIONAL EXCELLENCE	713,342	717,428	717,428
21 WORKFORCE 2000	623,395	586,679	586,679
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	123,311	112,795	
24 TOTAL SOURCES OF INCOME	\$15,013,458	\$13,438,406	\$13,706,232

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

** General Improvement Fund Operating	<b>2008-09</b>	<b>2009-10</b>
Tuition Adjustments	110,325	10,000
ADTEC	12,986	102,795
	123,311	112,795

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

ARKANSAS NORTHEASTERN COLLEGE  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	2,389,442	2,215,014	2,325,000
2 ALL OTHER FEES	322,806	291,373	310,000
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	60,837	31,250	31,250
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	156,551	90,000	100,000
7 * OTHER CASH INCOME:	1,784,852	712,203	851,205
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	4,714,488	3,339,840	3,617,455
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES	47,159	47,159	47,159
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$4,667,329	\$3,292,681	\$3,570,296

FORM 10-3

	<b>2008-09</b>	<b>2009-10</b>
*Continued Education	629,916	350,000
Community Education Tours	71,768	93,750
Savings Bonds Reimbursements	836,172	0
University Center	42,284	35,000
Reimbursements for Scholarships	25,000	25,000
Grant Overhead, Misc.	179,712	208,453
	<hr/> 1,784,852	<hr/> 712,203

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CWM0000

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

APPROPRIATION 537

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	AHECB RECOMMENDATION	LEGISLATIVE
	2008-09	2009-10	2009-10	2010-11	2010-11
1 REGULAR SALARIES	7,518,041	7,593,732	7,800,000	7,700,000	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	1,787,672	1,800,000	1,800,000	1,710,000	
5 OPERATING EXPENSES	540,291	560,594	575,000	595,000	
6 CONFERENCE FEES & TRAVEL	23,395	25,000	25,000	25,000	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)		25,000	25,000	25,000	
8 CAPITAL OUTLAY			25,000	25,000	
9 DATA PROCESSING SERVICES			2,336	8,777	
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$9,869,399	\$10,004,326	\$10,252,336	\$10,088,777	\$0
15 PRIOR YEAR FUND BALANCE**		80,967			
16 GENERAL REVENUE	8,570,698	8,619,252		8,784,670	
17 EDUCATIONAL EXCELLENCE TRUST FUNDS	713,342	717,428		717,428	
18 SPECIAL REVENUES * [WF2000]	623,395	586,679		586,679	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS	12,986				
22 TOTAL INCOME	\$9,920,421	\$10,004,326		\$10,088,777	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$51,022)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2130000

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

APPROPRIATION B04

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	840,948	4,184,227	4,184,227	3,000,000	
2 EXTRA HELP WAGES	519,535	4,203,000	4,203,000	3,000,000	
3 OVERTIME	363	28,000	28,000	28,000	
4 PERSONAL SERVICES MATCHING	463,340	3,355,032	3,355,032	3,000,000	
5 OPERATING EXPENSES	4,143,594	8,038,399	8,038,399	7,000,000	
6 CONFERENCE FEES & TRAVEL	276,381	824,319	824,319	800,000	
7 PROFESSIONAL FEES AND SERVICES	277,454	270,000	270,000	500,000	
8 DATA PROCESSING			0		
9 CAPITAL OUTLAY	414,277	2,165,000	2,165,000	2,000,000	
10 CAPITAL IMPROVEMENTS		3,600,000	3,600,000	4,000,000	
11 DEBT SERVICE		862,023	862,023	800,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS		470,000	470,000	400,000	
13		150,000	150,000	150,000	
14					
15					
16 CONTINGENCY				3,472,000	
17 TOTAL APPROPRIATION	\$6,935,892	\$28,150,000	\$28,150,000	\$28,150,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	4,657,729	3,292,681		3,570,296	
20 FEDERAL CASH FUNDS	1,580,135	24,377,319		24,079,704	
21 OTHER CASH FUNDS	698,028	480,000		500,000	
22 TOTAL INCOME	\$6,935,892	\$28,150,000		\$28,150,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$0)	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS REQUESTED	NON-CLASSIFIED POSITIONS RECOMMENDED	LEG REC
	2008-09	2009-10	2009-10	2010-11	2010-11	2010-11
REGULAR POSITIONS	231	295	354	258	258	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	191	210	521	521	521	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

ARKANSAS NORTHEASTERN COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES	36,891	52,995		(16,104)	38,000	50,234		(12,234)
6 COLLEGE UNION				0				0
7 BOOKSTORE	44,496			44,496	50,000			50,000
8 STUDENT ORGANIZATIONS AND PUBLICATIONS	6,010	38,929		(32,919)		47,159		(47,159)
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$87,397	\$91,924	\$0	(\$4,527)	\$88,000	\$97,393	\$0	(\$9,393)
12 ATHLETIC TRANSFER **	47,159			47,159	47,159			47,159
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$134,556	\$91,924	\$0	\$42,632	\$135,159	\$97,393	\$0	\$37,766

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS NORTHEASTERN COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>187</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>9</u>	Black Male:	<u>2</u>	Other Male:	<u>0</u>	Total Male: <u>11</u>
White Female:	<u>35</u>	Black Female:	<u>4</u>	Other Female:	<u>0</u>	Total Female: <u>39</u>
Nonclassified Health Care Employees:						
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>0</u>
Classified Employees:						
White Male:	<u>15</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male: <u>16</u>
White Female:	<u>31</u>	Black Female:	<u>11</u>	Other Female:	<u>1</u>	Total Female: <u>43</u>
Faculty:						
White Male:	<u>26</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male: <u>27</u>
White Female:	<u>47</u>	Black Female:	<u>4</u>	Other Female:	<u>0</u>	Total Female: <u>51</u>
Total White Male:	<u>50</u>	Total Black Male:	<u>2</u>	Total Other Male:	<u>2</u>	Total Male: <u>54</u>
Total White Female:	<u>113</u>	Total Black Female:	<u>19</u>	Total Other Female:	<u>1</u>	Total Female: <u>133</u>
Total White:	<u>163</u>	Total Black:	<u>21</u>	Total Other:	<u>3</u>	Total Employees: <u>187</u>
				<b>Total Minority:</b>	<u>24</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Arkansas Northeastern College**  
**June 30, 2008**

The Legislative Audit for the year ending June 30, 2008 was not available at the time of publication.

The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Arkansas Northeastern College was 9 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.



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## **ARKANSAS STATE UNIVERSITY – BEEBE**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Request:

Arkansas State University - Beebe is a formula driven entity and did not make a request for general revenue.

The University is not requesting additional cash appropriation at this time.

#### Personnel Request:

The University is not requesting additional positions or LIM revisions.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION ARKANSAS STATE UNIVERSITY-BEEBE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	14,088,793		14,202,693		15,210,978		18,298,267		14,413,192	
2 CASH	25,306,013		82,695,000		82,695,000		82,695,000		82,695,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$39,394,806	439	\$96,897,693	447	\$97,905,978	596	\$100,993,267	426	\$97,108,192	426
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	12,013,292	30%	12,127,899	13%			16,223,473	16%	12,338,398	13%
14 EDUCATIONAL EXCELLENCE TRUST FUND	1,422,986	4%	1,431,136	1%			1,431,136	1%	1,431,136	1%
15 WORKFORCE 2000	683,939	2%	643,658	1%			643,658	1%	643,658	1%
16 CASH FUNDS	25,306,012	64%	82,695,000	85%			82,695,000	82%	82,695,000	85%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS		0%		0%				0%		0%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$39,426,229	100%	\$96,897,693	100%			\$100,993,267	100%	\$97,108,192	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$31,423)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$2,984,487
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$703,193
INVENTORIES	\$89,826
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$25,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$2,872,713
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$232,711
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$938,956)

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

ARKANSAS STATE UNIVERSITY-BEEBE

NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	10,357,789	11,288,366	11,764,069
2 RESEARCH			
3 PUBLIC SERVICE			
4 ACADEMIC SUPPORT	1,334,207	1,472,462	1,539,488
5 STUDENT SERVICES	1,842,671	2,053,520	2,142,680
6 INSTITUTIONAL SUPPORT	4,058,067	4,350,806	4,544,061
7 PHYSICAL PLANT M&O	2,874,129	3,108,775	3,274,375
8 SCHOLARSHIPS & FELLOWSHIPS	1,007,900	1,035,315	1,135,315
9 ASUJ PROGRAMS	209,189	209,189	209,189
10 OTHER	133,611		
11			
12			
13 MANDATORY TRANSFERS	2,570,164	1,955,010	1,948,015
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS	1,946,483	450,000	450,000
16 TOTAL UNREST. E&G EXP.	\$26,334,210	\$25,923,443	\$27,007,192
17 NET LOCAL INCOME	12,213,993	11,720,750	12,594,000
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	12,013,292	12,127,899	12,338,398
20 EDUCATIONAL EXCELLENCE	1,422,986	1,431,136	1,431,136
21 WORKFORCE 2000	683,939	643,658	643,658
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$26,334,210	\$25,923,443	\$27,007,192

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

Other

Adjustment for compensated absences 133,611

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

ARKANSAS STATE UNIVERSITY-BEEBE  
\_\_\_\_\_  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	8,855,143	8,903,000	9,615,000
2 ALL OTHER FEES	56,979	54,500	55,000
3 OFF-CAMPUS CREDIT	254,998	256,000	264,000
4 NON-CREDIT INSTRUCTION	37,832	209,000	210,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	28,334	12,000	25,000
6 INVESTMENT INCOME	170,372	220,000	220,000
7 OTHER CASH INCOME:	2,810,335	2,066,250	2,205,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	12,213,993	11,720,750	12,594,000
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$12,213,993	\$11,720,750	\$12,594,000

FORM 10-3

Other Cash Income: \$1,811,116 Cleburne Cty Sales Tax supporting the Heber Springs Campus; \$59,725 is federal grant indirect cost and administrative fee income; remainder is misc. service fees and fine income.

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CMA0000

INSTITUTION ARKANSAS STATE UNIVERSITY-BEEBE

APPROPRIATION 300

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	10,482,463	11,050,000	11,050,000	11,232,734	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	2,643,729	2,158,117	3,044,903	2,158,117	
5 OPERATING EXPENSES					
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION	140,000	150,000	150,000	150,000	
11					
12					
13					
14 TOTAL APPROPRIATION	\$13,266,192	\$13,358,117	\$14,244,903	\$13,540,851	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	11,183,742	11,283,323		11,466,057	
17 EDUCATIONAL EXCELLENCE TRUST FUNDS	1,422,986	1,431,136		1,431,136	
18 SPECIAL REVENUES * [WF2000]	683,939	643,658		643,658	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$13,290,667	\$13,358,117		\$13,540,851	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$24,475)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CMA0000

INSTITUTION ASUB-ARKANSAS STATE UNIVERSITY-HEBER SPRINGS

APPROPRIATION \_\_\_\_\_ 145

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	APPROPRIATION	AHECB RECOMMENDATION	RECOMMENDATION
			2009-10	2010-11	2010-11
1 REGULAR SALARIES	769,364	844,576	850,000	844,576	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	53,237	0	116,075	27,765	
5 OPERATING EXPENSES					
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$822,601	\$844,576	\$966,075	\$872,341	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	829,550	844,576		872,341	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]					
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$829,550	\$844,576		\$872,341	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$6,949)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

One time oil lease bonus funds in the amount of \$687,963 were received in FY09. Expenses paid with these funds are not reported on this form and will differ from AASIS.

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2060000

INSTITUTION ARKANSAS STATE UNIVERSITY-BEEBE

APPROPRIATION A71

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	APPROPRIATION 2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	2,881,245	5,496,960	5,496,960	5,500,000	
2 EXTRA HELP WAGES	493,319	800,000	800,000	800,000	
3 OVERTIME		15,000	15,000	15,000	
4 PERSONAL SERVICES MATCHING	1,098,474	2,560,600	2,560,600	2,560,600	
5 OPERATING EXPENSES	5,783,993	10,000,000	10,000,000	11,000,000	
6 CONFERENCE FEES & TRAVEL	263,777	375,000	375,000	450,000	
7 PROFESSIONAL FEES AND SERVICES	369,740	1,000,000	1,000,000	100,000	
8 DATA PROCESSING		50,000	50,000	50,000	
9 CAPITAL OUTLAY	515,724	1,500,000	1,500,000	1,500,000	
10 CAPITAL IMPROVEMENTS	3,984,605	26,876,840	26,876,840	26,058,800	
11 DEBT SERVICE	1,250,701	1,900,000	1,900,000	2,500,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENT	5,951,871	10,000,000	10,000,000	10,000,000	
13 PROMOTIONAL ITEMS	24,887	60,000	60,000	100,000	
14					
15					
16					
17 TOTAL APPROPRIATION	\$22,618,335	\$60,634,400	\$60,634,400	\$60,634,400	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	22,618,335	60,634,400		60,634,400	
20 FEDERAL CASH FUNDS					
21 OTHER CASH FUNDS					
22 TOTAL INCOME	\$22,618,335	\$60,634,400		\$60,634,400	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED 2010-11	RECOMMENDED 2010-11	2010-11
REGULAR POSITIONS	384	388	505	349	349	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	115	107	175	175	175	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2060000 INSTITUTION ASUB-ARKANSAS STATE UNIVERSITY-HEBER SPRINGS APPROPRIATION A43

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	180,230	1,540,400	1,540,400	1,540,400	
2 EXTRA HELP WAGES	102,632	170,000	170,000	170,000	
3 OVERTIME		10,000	10,000	10,000	
4 PERSONAL SERVICES MATCHING	91,268	520,200	520,200	520,200	
5 OPERATING EXPENSES	781,277	1,200,000	1,200,000	1,500,000	
6 CONFERENCE FEES & TRAVEL	12,219	50,000	50,000	50,000	
7 PROFESSIONAL FEES AND SERVICES	1,400	100,000	100,000	100,000	
8 DATA PROCESSING		25,000	25,000	25,000	
9 CAPITAL OUTLAY	9,980	250,000	250,000	250,000	
10 CAPITAL IMPROVEMENTS	330,160	14,865,000	14,865,000	13,865,000	
11 DEBT SERVICE	1,161,791	1,300,000	1,300,000	2,000,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENT	13,057	2,000,000	2,000,000	2,000,000	
13 PROMOTIONAL ITEMS	3,663	30,000	30,000	30,000	
14					
15					
16					
17 TOTAL APPROPRIATION	\$2,687,677	\$22,060,600	\$22,060,600	\$22,060,600	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	2,687,677	22,060,600		22,060,600	
20 FEDERAL CASH FUNDS					
21 OTHER CASH FUNDS					
22 TOTAL INCOME	\$2,687,677	\$22,060,600		\$22,060,600	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS REQUESTED	NON-CLASSIFIED POSITIONS RECOMMENDED	LEG REC
	2008-09	2009-10	2009-10	2010-11	2010-11	2010-11
REGULAR POSITIONS	55	59	91	77	77	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	20	24	40	40	40	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

ARKANSAS STATE UNIVERSITY-BEEBE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL	192,752	255,048		(62,296)	189,000	257,694		(68,694)
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING	23,190	12,261		10,929	28,000	15,000		13,000
5 FOOD SERVICES	453,165	538,841		(85,676)	458,000	542,609		(84,609)
6 COLLEGE UNION	194,603	69,083	104,096	21,424	196,100	95,544	195,000	(94,444)
7 BOOKSTORE	2,089,806	1,814,191		275,615	2,083,500	1,886,753		196,747
8 STUDENT ORGANIZATIONS AND PUBLICATIONS	1,082	66,670		(65,588)				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER: VENDING	41,159			41,159	38,000			38,000
11 SUBTOTAL	\$2,995,757	\$2,756,094	\$104,096	\$135,567	\$2,992,600	\$2,797,600	\$195,000	\$0
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$2,995,757	\$2,756,094	\$104,096	\$135,567	\$2,992,600	\$2,797,600	\$195,000	\$0

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY-BEEBE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						511
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	30	Black Male:	0	Other Male:	1	
White Female:	64	Black Female:	5	Other Female:	0	Total Male: 31
						Total Female: 69
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: 0
White Female:	0	Black Female:	0	Other Female:	0	Total Female: 0
Classified Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: 0
White Female:	0	Black Female:	0	Other Female:	0	Total Female: 0
Faculty:						
White Male:	182	Black Male:	4	Other Male:	2	Total Male: 188
White Female:	218	Black Female:	4	Other Female:	1	Total Female: 223
Total White Male: 212						Total Male: 219
Total White Female: 282						Total Female: 292
Total Black Male: 4						
Total Black Female: 9						
Total Other Male: 3						
Total Other Female: 1						
Total White: 494						Total Employees: 511
Total Black: 13						
Total Other: 4						
<b>Total Minority: 17</b>						

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Arkansas State University - Beebe**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Arkansas State University - Beebe was 45 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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## **ARKANSAS STATE UNIVERSITY – MOUNTAIN HOME**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### **Operating Request:**

Arkansas State University – Mountain Home is a formula driven entity and did not make a request for general revenue.

The University is not requesting additional cash appropriation at this time.

#### **Personnel Request:**

The University made no request for additional positions or line-item maximum revisions.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION ARKANSAS STATE UNIVERSITY- MOUNTAIN HOME

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	4,144,716		4,245,226		4,715,579		6,308,668		4,307,862	
2 CASH	5,062,991		32,870,000		32,870,000		32,870,000		32,870,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$9,207,707	152	\$37,115,226	154	\$37,585,579	159	\$39,178,668	111	\$37,177,862	111
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	3,500,784	38%	3,583,924	10%			5,647,366	14%	3,646,560	10%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	702,689	8%	661,302	2%			661,302	2%	661,302	2%
16 CASH FUNDS	5,062,991	55%	32,870,000	89%			32,870,000	84%	32,870,000	88%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS		0%		0%				0%		0%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$9,266,464	100%	\$37,115,226	100%			\$39,178,668	100%	\$37,177,862	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$58,757)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$1,497,649
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$395,176
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	\$300,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$852,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$149,527)

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	3,098,727	3,256,296	3,269,341
2 RESEARCH			
3 PUBLIC SERVICE			
4 ACADEMIC SUPPORT	410,869	434,296	436,036
5 STUDENT SERVICES	677,765	695,173	697,958
6 INSTITUTIONAL SUPPORT	1,755,175	1,786,071	1,793,226
7 PHYSICAL PLANT M&O	1,215,881	1,165,028	1,169,695
8 SCHOLARSHIPS & FELLOWSHIPS	139,586	156,000	156,625
9			
10			
11			
12			
13 MANDATORY TRANSFERS	970,087	1,208,398	1,330,000
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS	122,949		
16 TOTAL UNREST. E&G EXP.	\$8,391,039	\$8,701,262	\$8,852,882
17 NET LOCAL INCOME	3,937,566	4,206,036	4,545,020
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	3,500,784	3,583,924	3,646,560
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	702,689	661,302	661,302
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	250,000	250,000	
24 TOTAL SOURCES OF INCOME	\$8,391,039	\$8,701,262	\$8,852,882

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

OTHER STATE FUNDS ARE FEES RECEIVED IN ACCORDANCE WITH A.C.A. 17-24-305



**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	2,599,500	2,889,836	3,178,820
2 ALL OTHER FEES			
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION			
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME			
7 OTHER CASH INCOME:	1,338,066	1,316,200	1,366,200
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	3,937,566	4,206,036	4,545,020
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$3,937,566	\$4,206,036	\$4,545,020

FORM 10-3

OTHER INCOME:

Interest Income	32,061	30,000	30,000
Miscellaneous Income	18,985	30,000	30,000
Rent Income	1,200	1,200	1,200
Host Fee - ASU Advanced Studies	93,325	130,000	130,000
Local Tax	1,117,495	1,050,000	1,100,000
ASUJ Transfer	75,000	75,000	75,000
<b>TOTAL</b>	<b>1,338,066</b>	<b>1,316,200</b>	<b>1,366,200</b>

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTH0000

INSTITUTION ARKANSAS STATE UNIVERSITY-MOUNTAIN HOME

APPROPRIATION 771

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	3,415,272	3,583,925	4,000,000	3,646,560	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	729,444	661,301	715,579	661,302	
5 OPERATING EXPENSES					
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$4,144,716	\$4,245,226	\$4,715,579	\$4,307,862	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	3,500,784	3,583,924		3,646,560	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	702,689	661,302		661,302	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$4,203,473	\$4,245,226		\$4,307,862	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$58,757)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2820000 INSTITUTION ARKANSAS STATE UNIVERSITY-MOUNTAIN HOME APPROPRIATION B80

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	APPROPRIATION	AHECB RECOMMENDATION	RECOMMENDATION
			2009-10	2010-11	2010-11
1 REGULAR SALARIES	1,246,722	2,080,800	2,080,800	2,080,800	
2 EXTRA HELP WAGES	225,569	200,000	200,000	200,000	
3 OVERTIME		10,000	10,000	10,000	
4 PERSONAL SERVICES MATCHING	550,569	1,540,400	1,540,400	1,540,400	
5 OPERATING EXPENSES	1,795,107	2,600,000	2,600,000	2,600,000	
6 CONFERENCE FEES & TRAVEL	104,632	140,000	140,000	140,000	
7 PROFESSIONAL FEES AND SERVICES	80,138	1,400,000	1,400,000	1,400,000	
8 DATA PROCESSING		0	0	0	
9 CAPITAL OUTLAY	81,903	700,000	700,000	700,000	
10 CAPITAL IMPROVEMENTS		21,178,800	21,178,800	21,178,800	
11 DEBT SERVICE	970,087	2,000,000	2,000,000	2,000,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS		1,000,000	1,000,000	1,000,000	
13 PROMOTIONAL ITEMS	8,263	20,000	20,000	20,000	
14					
15					
16					
17 TOTAL APPROPRIATION	\$5,062,991	\$32,870,000	\$32,870,000	\$32,870,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	3,937,566	4,206,036		4,545,020	
20 FEDERAL CASH FUNDS					
21 OTHER CASH FUNDS	1,125,425	28,663,964		28,324,980	
22 TOTAL INCOME	\$5,062,991	\$32,870,000		\$32,870,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	2010-11
				2010-11	2010-11	
REGULAR POSITIONS	152	154	159	111	111	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	28	30	70	70	70	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES				0				0
6 COLLEGE UNION				0				0
7 BOOKSTORE	421,675	379,426		42,249	442,759	398,397		44,361
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$421,675	\$379,426	\$0	\$42,249	\$442,759	\$398,397	\$0	\$44,361
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$421,675	\$379,426	\$0	\$42,249	\$442,759	\$398,397	\$0	\$44,361

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>98</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>9</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>9</u>
White Female:	<u>12</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>12</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>
Classified Employees:						
White Male:	<u>16</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>16</u>
White Female:	<u>24</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>24</u>
Faculty:						
White Male:	<u>15</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>15</u>
White Female:	<u>22</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>22</u>
Total White Male:	<u>40</u>	Total Black Male:	<u>0</u>	Total Other Male:	<u>0</u>	Total Male: <u>40</u>
Total White Female:	<u>58</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>0</u>	Total Female: <u>58</u>
Total White:	<u>98</u>	Total Black:	<u>0</u>	Total Other:	<u>0</u>	Total Employees: <u>98</u>
				<b>Total Minority:</b>	<u>0</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Arkansas State University – Mountain Home**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Arkansas State University – Mountain Home was 15 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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## ARKANSAS STATE UNIVERSITY - NEWPORT

### 2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE

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#### Operating Requests:

Arkansas State University - Newport is a formula driven entity and did not make a request for general revenue.

This institution is not requesting additional cash appropriation at this time.

#### Personnel Request:

The University requested an increase in the line item maximum for Item number 18, Director of Human Resources, in 2010-11. This request is based upon the expansion of job duties within the Human Resources Department relative to payroll oversight, fringe benefits administration, employee compensation programs, personnel reporting, supervision, and various other administrative functions. This change would align the requested line item maximum with other two year campuses' human resources departments.



**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION ARKANSAS STATE UNIVERSITY - NEWPORT

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	6,958,029		7,170,030		7,896,258		7,985,814		7,282,620	
2 CASH	10,690,036		27,945,000		27,945,000		27,945,000		27,945,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$17,648,065	203	\$35,115,030	246	\$35,841,258	288	\$35,930,814	218	\$35,227,620	218
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	5,874,380	33%	6,032,213	17%			6,847,997	19%	6,144,803	17%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	1,209,025	7%	1,137,817	3%			1,137,817	3%	1,137,817	3%
16 CASH FUNDS	10,690,036	60%	27,945,000	80%			27,945,000	78%	27,945,000	79%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS		0%		0%				0%		0%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$17,773,441	100%	\$35,115,030	100%			\$35,930,814	100%	\$35,227,620	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$125,376)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$7,250,614
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$278,000
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$62,500
MAJOR CRITICAL SYSTEMS FAILURES	\$965,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,550,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$425,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$3,970,114

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

ARKANSAS STATE UNIVERSITY - NEWPORT  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	6,464,937	5,516,029	6,785,035
2 RESEARCH	0	0	
3 PUBLIC SERVICE	0	0	
4 ACADEMIC SUPPORT	534,872	441,470	593,295
5 STUDENT SERVICES	865,556	701,752	880,837
6 INSTITUTIONAL SUPPORT	2,198,739	1,894,017	2,285,710
7 PHYSICAL PLANT M&O	1,321,298	1,077,959	1,437,943
8 SCHOLARSHIPS & FELLOWSHIPS	73,330	120,000	120,000
9			
10			
11			
12			
13 MANDATORY TRANSFERS		25,000	25,000
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS	466,989	765,803	
16 TOTAL UNREST. E&G EXP.	\$11,925,721	\$10,542,030	\$12,127,820
17 NET LOCAL INCOME	4,842,316	3,372,000	4,845,200
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	5,874,380	6,032,213	6,144,803
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	1,209,025	1,137,817	1,137,817
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$11,925,721	\$10,542,030	\$12,127,820

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

ARKANSAS STATE UNIVERSITY - NEWPORT  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	3,301,417	2,202,000	3,402,000
2 ALL OTHER FEES	129,349	150,000	174,200
3 OFF-CAMPUS CREDIT	253,855	250,000	254,000
4 NON-CREDIT INSTRUCTION	16,110	5,000	5,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	191,979	50,000	60,000
7 OTHER CASH INCOME:	949,606	715,000	950,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	4,842,316	3,372,000	4,845,200
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$4,842,316	\$3,372,000	\$4,845,200

FORM 10-3

\* Other cash income includes local county sales tax and misc. income.

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CMN0000

INSTITUTION ARKANSAS STATE UNIVERSITY - NEWPORT

APPROPRIATION 790

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	4,374,332	5,150,000	5,395,403	5,005,000	
2 EXTRA HELP WAGES	45,403		45,403	45,403	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	1,163,685	1,279,247	1,261,954	1,150,000	
5 OPERATING EXPENSES	1,268,498	715,783	1,168,498	1,057,217	
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY	81,111				
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION	25,000	25,000	25,000	25,000	
11					
12					
13					
14 TOTAL APPROPRIATION	\$6,958,029	\$7,170,030	\$7,896,258	\$7,282,620	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	5,874,380	6,032,213		6,144,803	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	1,209,025	1,137,817		1,137,817	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$7,083,405	\$7,170,030		\$7,282,620	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$125,376)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2290000

INSTITUTION ARKANSAS STATE UNIVERSITY - NEWPORT

APPROPRIATION B77

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION	RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	1,670,692	6,631,367	6,631,367	6,631,367	
2 EXTRA HELP WAGES	310,950	316,585	316,585	316,585	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	798,104	1,673,251	1,673,251	1,673,251	
5 OPERATING EXPENSES	2,429,445	4,477,039	4,477,039	4,477,039	
6 CONFERENCE FEES & TRAVEL	85,671	285,000	285,000	285,000	
7 PROFESSIONAL FEES AND SERVICES	17,242	1,350,770	1,350,770	1,350,770	
8 DATA PROCESSING					
9 CAPITAL OUTLAY	149,843	1,744,346	1,744,346	1,744,346	
10 CAPITAL IMPROVEMENTS	2,648,479	8,546,642	8,546,642	8,546,642	
11 DEBT SERVICE	472,971	700,000	700,000	700,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENT	2,099,047	2,210,000	2,210,000	2,210,000	
13 PROMOTIONAL ITEMS	7,592	10,000	10,000	10,000	
14					
15					
16					
17 TOTAL APPROPRIATION	\$10,690,036	\$27,945,000	\$27,945,000	\$27,945,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	10,690,036	27,945,000		27,945,000	
20 FEDERAL CASH FUNDS					
21 OTHER CASH FUNDS					
22 TOTAL INCOME	\$10,690,036	\$27,945,000		\$27,945,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	2010-11
				2010-11	2010-11	
REGULAR POSITIONS	203	246	288	218	218	
TOBACCO POSITIONS						
EXTRA HELP **	60	60	60	60	60	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

ARKANSAS STATE UNIVERSITY - NEWPORT  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING	2,200			2,200				0
5 FOOD SERVICES	1,230	12,000		(10,770)				0
6 COLLEGE UNION		407		(407)		1,200		(1,200)
7 BOOKSTORE	607,321	534,011		73,310	556,021	486,000		70,021
8 STUDENT ORGANIZATIONS AND PUBLICATIONS		2,561		(2,561)		2,500		(2,500)
9 STUDENT HEALTH SERVICES				0				0
10 OTHER	9,958			9,958	9,000			9,000
11 SUBTOTAL	\$620,709	\$548,979	\$0	\$71,730	\$565,021	\$489,700	\$0	\$75,321
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$620,709	\$548,979	\$0	\$71,730	\$565,021	\$489,700	\$0	\$75,321

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

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY - NEWPORT  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>152</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>7</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male: <u>8</u>
White Female:	<u>18</u>	Black Female:	<u>2</u>	Other Female:	<u>0</u>	Total Female: <u>20</u>
Nonclassified Health Care Employees:						
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>0</u>
Classified Employees:						
White Male:	<u>16</u>	Black Male:	<u>1</u>	Other Male:	<u>0</u>	Total Male: <u>17</u>
White Female:	<u>29</u>	Black Female:	<u>5</u>	Other Female:	<u>0</u>	Total Female: <u>34</u>
Faculty:						
White Male:	<u>28</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male: <u>29</u>
White Female:	<u>40</u>	Black Female:	<u>2</u>	Other Female:	<u>2</u>	Total Female: <u>44</u>
Total White Male:	<u>51</u>	Total Black Male:	<u>1</u>	Total Other Male:	<u>2</u>	Total Male: <u>54</u>
Total White Female:	<u>87</u>	Total Black Female:	<u>9</u>	Total Other Female:	<u>2</u>	Total Female: <u>98</u>
Total White:	<u>138</u>	Total Black:	<u>10</u>	Total Other:	<u>4</u>	Total Employees: <u>152</u>
				<b>Total Minority:</b>	<u>14</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Arkansas State University - Newport**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Arkansas State University - Newport was 9 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.



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# **BLACK RIVER TECHNICAL COLLEGE**

## **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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### Operating Requests:

Black River Technical College is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation at this time.

### Personnel Request:

The College is not asking for an increase in non-classified or classified personnel positions. The College is asking for an increase of eight (8) extra help positions which are used for student workers.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	7,693,155		7,852,466		8,469,704		9,573,578		7,972,001	
2 CASH	5,686,256		23,615,000		23,615,000		23,615,000		23,615,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$13,379,411	198	\$31,467,466	202	\$32,084,704	226	\$33,188,578	158	\$31,587,001	158
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	5,918,194	44%	6,050,416	19%			7,771,528	23%	6,169,951	20%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	1,914,827	14%	1,802,050	6%			1,802,050	5%	1,802,050	6%
16 CASH FUNDS	3,125,117	23%	3,500,000	11%			4,000,000	12%	4,000,000	13%
17 SPECIAL REVENUES		0%		0%			2,000,000	6%	2,000,000	6%
18 FEDERAL FUNDS	1,051,386	8%	1,500,000	5%				0%		0%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS	1,509,753	11%	18,615,000	59%			17,615,000	53%	17,615,000	56%
21 TOTAL INCOME	\$13,519,277	100%	\$31,467,466	100%			\$33,188,578	100%	\$31,587,001	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$139,866)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$5,319,795
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$738,257
INVENTORIES	\$221,218
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$0
INSURANCE DEDUCTIBLES	\$57,500
MAJOR CRITICAL SYSTEMS FAILURES	\$500,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,832,820
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$735,000
OTHER (FOOTNOTE BELOW)	\$667,623
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$567,377

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

\*Other: \$214,000 - Flooding dirtwork, street, maintenance & parking lot repair; \$453,623 - Unfunded Post-Employment Benefit for Health Insurance

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

BLACK RIVER TECHNICAL COLLEGE  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	5,214,670	5,408,681	5,600,000
2 RESEARCH			
3 PUBLIC SERVICE	597,416	442,649	500,000
4 ACADEMIC SUPPORT	499,738	526,966	600,000
5 STUDENT SERVICES	976,184	1,096,479	1,150,000
6 INSTITUTIONAL SUPPORT	1,527,699	1,487,134	1,550,000
7 PHYSICAL PLANT M&O	1,548,540	1,846,344	1,950,000
8 SCHOLARSHIPS & FELLOWSHIPS	416,645	600,000	600,000
9			
10			
11			
12			
13 MANDATORY TRANSFERS	212,577	223,000	223,000
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS	276,742	151,193	99,001
16 TOTAL UNREST. E&G EXP.	\$11,270,211	\$11,782,446	\$12,272,001
17 NET LOCAL INCOME	4,499,236	3,930,000	4,300,000
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	5,918,194	6,050,416	6,169,951
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	1,914,827	1,802,050	1,802,050
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	28,687		
24 TOTAL SOURCES OF INCOME	\$12,360,944	\$11,782,466	\$12,272,001

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

Line 23 - OTHER STATE FUNDS: Apprenticeship and Marketing & Redistribution

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

BLACK RIVER TECHNICAL COLLEGE  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	3,578,050	3,550,000	3,750,000
2 ALL OTHER FEES	45,999	50,000	50,000
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	265,087	100,000	200,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	354,737	200,000	250,000
7 OTHER CASH INCOME:	255,363	30,000	50,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	4,499,236	3,930,000	4,300,000
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$4,499,236	\$3,930,000	\$4,300,000

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTB0000

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION 703

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	5,374,062	5,750,185	5,250,185	5,500,000	
2 EXTRA HELP WAGES			100,000	100,000	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	1,525,444	1,800,211	1,732,561	1,822,001	
5 OPERATING EXPENSES	667,386	302,070	1,286,958	400,000	
6 CONFERENCE FEES & TRAVEL				50,000	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY	126,263		100,000	100,000	
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$7,693,155	\$7,852,466	\$8,469,704	\$7,972,001	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	5,918,194	6,050,416		6,169,951	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	1,914,827	1,802,050		1,802,050	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$7,833,021	\$7,852,466		\$7,972,001	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$139,866)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2750000

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION B51

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	719,048	3,882,000	3,882,000	5,000,000	
2 EXTRA HELP WAGES	135,658	450,000	450,000	450,000	
3 OVERTIME		10,000	10,000	10,000	
4 PERSONAL SERVICES MATCHING	380,878	1,260,000	1,260,000	2,500,000	
5 OPERATING EXPENSES	3,168,352	6,500,000	6,500,000	5,500,000	
6 CONFERENCE FEES & TRAVEL	63,637	200,000	200,000	200,000	
7 PROFESSIONAL FEES AND SERVICES	173,523	700,000	700,000	500,000	
8 DATA PROCESSING		10,000	10,000	10,000	
9 CAPITAL OUTLAY	812,759	6,300,000	6,300,000	5,142,000	
10 CAPITAL IMPROVEMENTS		4,000,000	4,000,000	4,000,000	
11 DEBT SERVICE	212,577	223,000	223,000	223,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS		50,000	50,000	50,000	
13 PROMOTIONAL ITEMS	19,824	30,000	30,000	30,000	
14					
15					
16					
17 TOTAL APPROPRIATION	\$5,686,256	\$23,615,000	\$23,615,000	\$23,615,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	3,125,117	3,500,000		4,000,000	
20 FEDERAL CASH FUNDS	1,051,386	1,500,000		2,000,000	
21 OTHER CASH FUNDS	1,509,753	18,615,000		17,615,000	
22 TOTAL INCOME	\$5,686,256	\$23,615,000		\$23,615,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS REQUESTED	NON-CLASSIFIED POSITIONS RECOMMENDED	LEG REC
	2008-09	2009-10	2009-10	2010-11	2010-11	2010-11
REGULAR POSITIONS	198	202	226	158	158	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	50	52	52	60	60	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

\*Line 21: Other Cash Funds = Auxiliary, Adult Ed. and other grant funds.

Regular Positions Authorized for 09-10 include two growth pool positions obtained for Auxiliary Food Service. 224 + 2 = 226

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

BLACK RIVER TECHNICAL COLLEGE  
(NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES	25,189	23,625		1,564	150,000	150,000		0
6 COLLEGE UNION				0				0
7 BOOKSTORE	1,020,806	850,882		169,924	1,200,000	1,000,000		200,000
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$1,045,995	\$874,507	\$0	\$171,488	\$1,350,000	\$1,150,000	\$0	\$200,000
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,045,995	\$874,507	\$0	\$171,488	\$1,350,000	\$1,150,000	\$0	\$200,000

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

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

FORM 10-6



**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

BLACK RIVER TECHNICAL COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						205
						(As of November 1, 2008 )
Nonclassified Administrative Employees:						
White Male:	10	Black Male:	_____	Other Male:	_____	Total Male: 10
White Female:	24	Black Female:	_____	Other Female:	_____	Total Female: 24
Nonclassified Health Care Employees:						
White Male:	_____	Black Male:	_____	Other Male:	_____	Total Male: 0
White Female:	_____	Black Female:	_____	Other Female:	_____	Total Female: 0
Classified Employees:						
White Male:	12	Black Male:	_____	Other Male:	_____	Total Male: 12
White Female:	38	Black Female:	_____	Other Female:	_____	Total Female: 38
Faculty:						
White Male:	34	Black Male:	_____	Other Male:	_____	Total Male: 34
White Female:	86	Black Female:	1	Other Female:	_____	Total Female: 87
Total White Male:	56	Total Black Male:	0	Total Other Male:	0	Total Male: 56
Total White Female:	148	Total Black Female:	1	Total Other Female:	0	Total Female: 149
Total White:	204	Total Black:	1	Total Other:	0	Total Employees: 205
				<b>Total Minority:</b>	1	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Black River Technical College**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Black River Technical College was 42 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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# COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

## 2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE

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### Operating Request:

Cossatot Community College of the University of Arkansas is a formula driven entity and did not make a request for general revenue.

The College is requesting an increase in cash appropriations to be able to spend additional federal grants that are being sought for the next fiscal year. In addition, we hope to have more students receiving financial aid from both state and federal sources.

### Personnel Request:

The College is not requesting any additional personnel or changes to LIM for fiscal year 2011.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	4,314,849		4,437,242		4,943,084		6,372,371		4,506,873	
2 CASH	8,769,203		9,862,249		16,165,000		20,415,400		20,415,400	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$13,084,052	167	\$14,299,491	170	\$21,108,084	216	\$26,787,771	170	\$24,922,273	170
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%	110,583	1%				0%		0%
13 GENERAL REVENUE	3,256,379	25%	3,353,434	23%			5,288,563	20%	3,423,065	14%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	1,151,636	9%	1,083,808	8%			1,083,808	4%	1,083,808	4%
16 CASH FUNDS	5,409,983	41%	5,901,666	41%			15,515,400	58%	15,515,400	62%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	3,359,220	25%	3,850,000	27%			4,900,000	18%	4,900,000	20%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS**	4,618	0%		0%				0%		0%
21 TOTAL INCOME	\$13,181,836	100%	\$14,299,491	100%			\$26,787,771	100%	\$24,922,273	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$97,784)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$1,144,528
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$432,502
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$74,255
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$275,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$923,768
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$610,997)

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

\*\* Other State Funds of \$4,618 is from the tuition adjustment fund.

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	2,949,445	2,984,667	3,124,765
2 RESEARCH			
3 PUBLIC SERVICE		9,609	9,810
4 ACADEMIC SUPPORT	1,473,678	1,170,484	1,375,468
5 STUDENT SERVICES	779,061	964,959	982,735
6 INSTITUTIONAL SUPPORT	1,082,077	1,385,955	1,417,990
7 PHYSICAL PLANT M&O	950,522	1,073,016	1,165,280
8 SCHOLARSHIPS & FELLOWSHIPS	18,141	20,000	50,000
9			
10			
11			
12			
13 MANDATORY TRANSFERS	474,167	460,224	475,130
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS	300,000		
16 TOTAL UNREST. E&G EXP.	\$8,027,091	\$8,068,914	\$8,601,178
17 NET LOCAL INCOME	3,614,458	3,631,672	4,094,305
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	3,256,379	3,353,434	3,423,065
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	1,151,636	1,083,808	1,083,808
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	4,618		
24 TOTAL SOURCES OF INCOME	\$8,027,091	\$8,068,914	\$8,601,178

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

\*\* Other State Funds of \$4,618 is from the tuition adjustment fund.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

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

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	1,844,262	1,855,691	2,162,350
2 ALL OTHER FEES	182,433	190,000	215,475
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	122,378	95,000	139,840
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	35,734	35,000	39,500
6 INVESTMENT INCOME	45,407	44,000	47,500
7 OTHER CASH INCOME:	1,388,816	1,416,781	1,494,740
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	3,619,030	3,636,472	4,099,405
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES	4,572	4,800	5,100
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$3,614,458	\$3,631,672	\$4,094,305

FORM 10-3

\* Other Cash Income consists of Local County Sales Tax from three counties in our service area totaling over a million dollars, and rental income, mineral lease funds, donations, childcare income, and other miscellaneous income.

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTC0000

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION 705

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	2,492,339	2,601,775	3,024,088	2,676,882	
2 EXTRA HELP WAGES	92,016	93,888	149,762	94,964	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	881,220	884,525	902,122	886,646	
5 OPERATING EXPENSES	849,274	849,954	851,486	837,755	
6 CONFERENCE FEES & TRAVEL		7,100	15,626	10,626	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$4,314,849	\$4,437,242	\$4,943,084	\$4,506,873	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	3,256,379	3,353,434		3,423,065	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	1,151,636	1,083,808		1,083,808	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS	4,618				
22 TOTAL INCOME	\$4,412,633	\$4,437,242		\$4,506,873	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$97,784)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

\*\* Other State Funds of \$4,618 is from the tuition adjustment fund.

FORM 10-4



**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2770000

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION B52

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST /	LEGISLATIVE
				AHECB RECOMMENDATION 2010-11	LEGISLATIVE RECOMMENDATION 2010-11
1 REGULAR SALARIES	2,424,997	2,666,910	3,592,920	3,612,760	
2 EXTRA HELP WAGES	316,048	367,260	600,000	615,000	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	781,233	845,963	1,528,280	1,628,965	
5 OPERATING EXPENSES	2,832,906	2,768,320	3,770,000	3,989,000	
6 CONFERENCE FEES & TRAVEL	137,386	338,447	550,000	575,000	
7 PROFESSIONAL FEES AND SERVICES	228,389	256,970	350,000	395,000	
8 DATA PROCESSING		28,155	200,000	200,000	
9 CAPITAL OUTLAY	1,588,324	1,950,000	4,600,000	1,100,000	
10 CAPITAL IMPROVEMENTS		175,000	315,000	4,085,000	
11 DEBT SERVICE	459,920	460,224	653,800	704,675	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS					
13 PROMOTIONAL ITEMS		5,000	5,000	10,000	
14					
15					
16 CONTINGENCY				3,500,000	
17 TOTAL APPROPRIATION	\$8,769,203	\$9,862,249	\$16,165,000	\$20,415,400	\$0
18 PRIOR YEAR FUND BALANCE***		110,583			
19 LOCAL CASH FUNDS	3,707,853	3,631,691		4,089,625	
20 FEDERAL CASH FUNDS	3,359,220	3,850,000		4,900,000	
21 OTHER CASH FUNDS	1,702,130	2,269,975		11,425,775	
22 TOTAL INCOME	\$8,769,203	\$9,862,249		\$20,415,400	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED 2010-11	RECOMMENDED 2010-11	2010-11
REGULAR POSITIONS	167	170	216	170	170	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	80	100	100	100	100	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

\*\*\*\* Other Cash Funds are private local grants and contracts that the college has with many local businesses and private foundations throughout the year. These totals also include many private and local scholarships given to our students.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

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

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	NA			0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES				0				0
6 COLLEGE UNION				0				0
7 BOOKSTORE				0				0
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 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.

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

FORM 10-6

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

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

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>126</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>13</u>	Black Male:	<u>1</u>	Other Male:	<u>1</u>	Total Male: <u>15</u>
White Female:	<u>44</u>	Black Female:	<u>4</u>	Other Female:	<u>3</u>	Total Female: <u>51</u>
Nonclassified Health Care Employees:						
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>0</u>
Classified Employees:						
White Male:	<u>7</u>	Black Male:	<u>2</u>	Other Male:	<u>0</u>	Total Male: <u>9</u>
White Female:	<u>24</u>	Black Female:	<u>1</u>	Other Female:	<u>0</u>	Total Female: <u>25</u>
Faculty:						
White Male:	<u>7</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male: <u>8</u>
White Female:	<u>18</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>18</u>
Total White Male:	<u>27</u>	Total Black Male:	<u>3</u>	Total Other Male:	<u>2</u>	Total Male: <u>32</u>
Total White Female:	<u>86</u>	Total Black Female:	<u>5</u>	Total Other Female:	<u>3</u>	Total Female: <u>94</u>
Total White:	<u>113</u>	Total Black:	<u>8</u>	Total Other:	<u>5</u>	Total Employees: <u>126</u>
				<b>Total Minority:</b>	<u>13</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Cossatot Community College – University of Arkansas**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Cossatot Community College – University of Arkansas was 16 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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## **EAST ARKANSAS COMMUNITY COLLEGE**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Requests:

East Arkansas Community College is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation at this time.

#### Personnel Request:

The College is not requesting additional positions or LIM revisions.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION EAST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	6,508,957		6,567,549		6,800,882		6,733,957		6,666,539	
2 CASH	4,823,244		27,400,000		27,400,000		27,400,000		27,400,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$11,332,201	271	\$33,967,549	265	\$34,200,882	362	\$34,133,957	233	\$34,066,539	233
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	5,789,387	51%	5,818,600	17%			5,985,008	18%	5,917,590	17%
14 EDUCATIONAL EXCELLENCE TRUST FUND	744,684	7%	748,949	2%			748,949	2%	748,949	2%
15 WORKFORCE 2000		0%		0%				0%		0%
16 CASH FUNDS	3,396,018	30%	21,541,693	63%			21,400,000	63%	21,400,000	63%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	1,427,226	13%	5,858,307	17%			6,000,000	18%	6,000,000	18%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$11,357,315	100%	\$33,967,549	100%			\$34,133,957	100%	\$34,066,539	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$25,114)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$2,343,915
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$125,000
INVENTORIES	\$295,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	\$300,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$800,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$450,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$273,915

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

EAST ARKANSAS COMMUNITY COLLEGE  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	3,756,312	3,947,575	4,100,000
2 RESEARCH	0	0	
3 PUBLIC SERVICE	201,164	372,163	385,000
4 ACADEMIC SUPPORT	725,703	1,078,846	1,125,000
5 STUDENT SERVICES	1,139,089	1,197,962	1,250,000
6 INSTITUTIONAL SUPPORT	1,393,450	1,462,788	1,500,000
7 PHYSICAL PLANT M&O	715,100	872,822	925,000
8 SCHOLARSHIPS & FELLOWSHIPS	297,659	257,100	300,000
9			
10			
11			
12			
13 MANDATORY TRANSFERS			
14 AUXILIARY TRANSFERS	(45,000)	21,225	(50,000)
15 NON-MANDATORY TRANSFERS	630,339	533,370	400,000
16 TOTAL UNREST. E&G EXP.	\$8,813,816	\$9,743,851	\$9,935,000
17 NET LOCAL INCOME	2,645,835	3,176,302	3,268,461
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	5,789,387	5,818,600	5,917,590
20 EDUCATIONAL EXCELLENCE	744,684	748,949	748,949
21 WORKFORCE 2000			
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$9,179,906	\$9,743,851	\$9,935,000

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

EAST ARKANSAS COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME	
				2010-11
1 TUITION AND MANDATORY FEES	1,857,476	1,853,500	1,898,000	1,898,000
2 ALL OTHER FEES		568,700		585,000
3 OFF-CAMPUS CREDIT	171,500	175,000		185,000
4 NON-CREDIT INSTRUCTION	203,846	205,000		215,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS				
6 INVESTMENT INCOME	98,395	50,000		30,000
7 OTHER CASH INCOME:	314,618	324,102		355,461
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	2,645,835	3,176,302		3,268,461
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES				
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$2,645,835	\$3,176,302		\$3,268,461

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CWE0000

INSTITUTION EAST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION 538

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	AHECB RECOMMENDATION	LEGISLATIVE
	2008-09	2009-10	2009-10	2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	4,417,166	4,623,882	4,623,882	4,571,539	
2 EXTRA HELP WAGES	18,000	20,000	20,000	18,000	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	1,297,482	1,350,000	1,350,000	1,300,000	
5 OPERATING EXPENSES	680,194	573,667	700,000	681,000	
6 CONFERENCE FEES & TRAVEL	41,000		45,000	41,000	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)	5,000		7,000	5,000	
8 CAPITAL OUTLAY	50,115		55,000	50,000	
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$6,508,957	\$6,567,549	\$6,800,882	\$6,666,539	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	5,789,387	5,818,600		5,917,590	
17 EDUCATIONAL EXCELLENCE TRUST FUNDS	744,684	748,949		748,949	
18 SPECIAL REVENUES * [WF2000]					
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$6,534,071	\$6,567,549		\$6,666,539	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$25,114)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2110000

INSTITUTION EAST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION B05

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION	RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	880,779	2,500,000	2,500,000	3,600,000	
2 EXTRA HELP WAGES	99,063	300,000	300,000	300,000	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	555,273	1,694,734	1,694,734	1,694,734	
5 OPERATING EXPENSES	1,784,460	2,604,000	2,604,000	2,604,000	
6 CONFERENCE FEES & TRAVEL	137,393	321,000	321,000	321,000	
7 PROFESSIONAL FEES AND SERVICES	129,901	200,000	200,000	200,000	
8 DATA PROCESSING					
9 CAPITAL OUTLAY	1,032,005	1,250,000	1,250,000	1,250,000	
10 CAPITAL IMPROVEMENTS	189,175	16,003,266	16,003,266	14,903,266	
11 DEBT SERVICE					
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS		2,500,000	2,500,000	2,500,000	
13 PROMOTIONAL ITEMS	15,195	27,000	27,000	27,000	
14					
15					
16					
17 TOTAL APPROPRIATION	\$4,823,244	\$27,400,000	\$27,400,000	\$27,400,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	1,145,935	3,176,302		3,268,461	
20 FEDERAL CASH FUNDS	1,427,226	5,858,307		6,000,000	
21 OTHER CASH FUNDS	2,250,083	18,365,391		18,131,539	
22 TOTAL INCOME	\$4,823,244	\$27,400,000		\$27,400,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$0)	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	
				2010-11	2010-11	2010-11
REGULAR POSITIONS	271	265	362	233	233	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	130	224	224	224	224	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

Regular positions Authorized 2009-10 includes provisional positions (40) added to the 322 = 362

Other Cash Funds - monies for any new grants they may receive                      4,024,896      18,365,391                      18,131,539

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

EAST ARKANSAS COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES	4,151			4,151	4,000			4,000
6 COLLEGE UNION				0				0
7 BOOKSTORE	691,030	579,660		111,370	719,340	657,115		62,225
8 STUDENT ORGANIZATIONS AND PUBLICATIONS		19,345		(19,345)		21,225		(21,225)
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$695,181	\$599,005	\$0	\$96,176	\$723,340	\$678,340	\$0	\$45,000
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***	(28,660)			(28,660)	(45,000)			(45,000)
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$666,521	\$599,005	\$0	\$67,516	\$678,340	\$678,340	\$0	\$0

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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.

\*\*\*Line 13 Other Transfers - transfers for student activity expenses (welcome activities, intramurals, etc.) each year

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

EAST ARKANSAS COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						121
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>7</u>	Black Male:	<u>5</u>	Other Male:	<u>1</u>	Total Male: <u>13</u>
White Female:	<u>18</u>	Black Female:	<u>6</u>	Other Female:	<u>          </u>	Total Female: <u>24</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>
Classified Employees:						
White Male:	<u>3</u>	Black Male:	<u>2</u>	Other Male:	<u>          </u>	Total Male: <u>5</u>
White Female:	<u>20</u>	Black Female:	<u>16</u>	Other Female:	<u>2</u>	Total Female: <u>38</u>
Faculty:						
White Male:	<u>16</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>16</u>
White Female:	<u>23</u>	Black Female:	<u>1</u>	Other Female:	<u>1</u>	Total Female: <u>25</u>
Total White Male:	<u>26</u>	Total Black Male:	<u>7</u>	Total Other Male:	<u>1</u>	Total Male: <u>34</u>
Total White Female:	<u>61</u>	Total Black Female:	<u>23</u>	Total Other Female:	<u>3</u>	Total Female: <u>87</u>
Total White:	<u>87</u>	Total Black:	<u>30</u>	Total Other:	<u>4</u>	Total Employees: <u>121</u>
				<b>Total Minority:</b>	<u>34</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF East Arkansas Community College**  
**June 30, 2008**

The Legislative Audit for the year ending June 30, 2008 was not available at the time of publication.

The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. East Arkansas Community College was 33 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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## Mid-South Community College

### 2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE

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Mid-South Community College is a formula driven entity and did not make a request for general revenue.

Mid-South Community College has requested \$2,240,000 in additional cash appropriation due to the number of grants we have received in addition to regular operating needs. To date we have received over \$6,000,000 in state and federal grants for the current year. We are starting new construction on a Bio-Diesel Building and have several large pending grants.

Mid-South Community College made no requests for additional positions or line-item maximum revisions.



**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION MID-SOUTH COMMUNITY COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	5,653,410		5,674,583		6,149,540		6,997,397		5,751,932	
2 CASH	9,969,235		20,000,000		20,000,000		22,240,000		22,240,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$15,622,645	183	\$25,674,583	190	\$26,149,540	296	\$29,237,397	215	\$27,991,932	215
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*	0	0%	1,806,500	7%			1,806,500	6%	1,806,500	6%
13 GENERAL REVENUE	3,704,754	24%	3,816,111	15%			5,138,925	18%	3,893,460	14%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	1,868,522	12%	1,758,472	7%			1,758,472	6%	1,758,472	6%
16 CASH FUNDS	3,390,616	22%	11,634,244	45%			15,433,500	53%	15,433,500	55%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	6,578,619	42%	6,559,256	26%			5,000,000	17%	5,000,000	18%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS	106,871	1%	100,000	0%			100,000	0%	100,000	0%
21 TOTAL INCOME	\$15,649,382	100%	\$25,674,583	100%			\$29,237,397	100%	\$27,991,932	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$26,737)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$1,603,710
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$897,693
INVENTORIES	\$30,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$10,000
MAJOR CRITICAL SYSTEMS FAILURES	\$250,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,245,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$828,983)

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.  
Other Funds includes states funds of from Greyhound Charity Funds

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

MID-SOUTH COMMUNITY COLLEGE  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	2,931,394	2,963,778	3,150,000
2 RESEARCH			
3 PUBLIC SERVICE	170,007	231,429	253,432
4 ACADEMIC SUPPORT	937,767	1,128,243	1,150,000
5 STUDENT SERVICES	763,196	886,415	890,000
6 INSTITUTIONAL SUPPORT	2,829,931	3,829,165	3,850,000
7 PHYSICAL PLANT M&O	1,681,133	1,779,400	1,800,000
8 SCHOLARSHIPS & FELLOWSHIPS	153,089	200,000	200,000
9			
10			
11			
12			
13 MANDATORY TRANSFERS			
14 AUXILIARY TRANSFERS	36,033	1,630	
15 NON-MANDATORY TRANSFERS	(234,602)		
16 TOTAL UNREST. E&G EXP.	\$9,267,948	\$11,020,060	\$11,293,432
17 NET LOCAL INCOME	3,390,616	3,538,977	3,735,000
18 PRIOR YEAR BALANCE***	197,185	1,806,500	1,806,500
STATE FUNDS:			
19 GENERAL REVENUE	3,704,754	3,816,111	3,893,460
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	1,868,522	1,758,472	1,758,472
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	106,871	100,000	100,000
24 TOTAL SOURCES OF INCOME	\$9,267,948	\$11,020,060	\$11,293,432

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

\*\* These are the net of the Greyhound charity deposits and fees that are put into our State Treasury account CTM0000

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

MID-SOUTH COMMUNITY COLLEGE  
\_\_\_\_\_  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	2,333,375	2,961,018	3,100,000
2 ALL OTHER FEES	379,436		
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	2,587		3,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	33,970	32,000	32,000
7 OTHER CASH INCOME:	641,248	545,959	600,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	3,390,616	3,538,977	3,735,000
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$3,390,616	\$3,538,977	\$3,735,000

FORM 10-3

Other Cash Income includes Indirect and Administrative Costs, Leases, Act 1488 of 2001, Donations, and other Misc Income

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTM0000

INSTITUTION MID-SOUTH COMMUNITY COLLEGE

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

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST /	LEGISLATIVE
				AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	3,051,387	4,100,000	4,215,000	4,126,932	
2 EXTRA HELP WAGES	200,000	200,000	400,000	250,000	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	673,864	775,000	900,000	800,000	
5 OPERATING EXPENSES	1,631,918	584,583	604,540	550,000	
6 CONFERENCE FEES & TRAVEL	56,241	15,000	30,000	25,000	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)	40,000				
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$5,653,410	\$5,674,583	\$6,149,540	\$5,751,932	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	3,704,754	3,816,111		3,893,460	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	1,868,522	1,758,472		1,758,472	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS	106,871	100,000		100,000	
22 TOTAL INCOME	\$5,680,147	\$5,674,583		\$5,751,932	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$26,737)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

Other State Treasury Funds are the Greyhound Charity funds that are deposited into our State treasury account CTM0000

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2810000

INSTITUTION MID-SOUTH COMMUNITY COLLEGE

APPROPRIATION D03

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	3,656,569	4,000,000	4,000,000	4,000,000	
2 EXTRA HELP WAGES	294,533	500,000	500,000	500,000	
3 OVERTIME		10,000	10,000	10,000	
4 PERSONAL SERVICES MATCHING	1,536,268	1,750,000	1,750,000	1,750,000	
5 OPERATING EXPENSES	1,411,124	3,200,000	3,200,000	3,350,000	
6 CONFERENCE FEES & TRAVEL	76,254	300,000	300,000	300,000	
7 PROFESSIONAL FEES AND SERVICES	742,784	540,000	540,000	550,000	
8 DATA PROCESSING					
9 CAPITAL OUTLAY	1,603,816	2,720,000	2,720,000	3,000,000	
10 CAPITAL IMPROVEMENTS	622,824	6,500,000	6,500,000	6,500,000	
11 DEBT SERVICE					
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS		450,000	450,000	250,000	
13 PROMOTIONAL ITEMS	25,063	30,000	30,000	30,000	
14					
15					
16 CONTINGENCY				2,000,000	
17 TOTAL APPROPRIATION	\$9,969,235	\$20,000,000	\$20,000,000	\$22,240,000	\$0
18 PRIOR YEAR FUND BALANCE***		1,806,500		1,806,500	
19 LOCAL CASH FUNDS	3,390,616	11,634,244		15,433,500	
20 FEDERAL CASH FUNDS	6,578,619	6,559,256		5,000,000	
21 OTHER CASH FUNDS					
22 TOTAL INCOME	\$9,969,235	\$20,000,000		\$22,240,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS REQUESTED	NON-CLASSIFIED POSITIONS RECOMMENDED	LEG REC
	2008-09	2009-10	2009-10	2010-11	2010-11	2010-11
REGULAR POSITIONS	183	190	296	215	215	
TOBACCO POSITIONS						
EXTRA HELP **	47	52	200	200	200	

\*\* 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.

FORM 10-5

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

\*\*\*Other Cash Funds includes State and Local Restricted Dollars.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

MID-SOUTH COMMUNITY COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES	188,063	237,359		(49,296)	227,000	243,630		(16,630)
6 COLLEGE UNION				0				0
7 BOOKSTORE	13,263			13,263	15,000			15,000
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$201,326	\$237,359	\$0	(\$36,033)	\$242,000	\$243,630	\$0	(\$1,630)
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***	36,033			36,033				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$237,359	\$237,359	\$0	\$0	\$242,000	\$243,630	\$0	(\$1,630)

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

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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**

MID-SOUTH COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>147</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>19</u>	Black Male:	<u>2</u>	Other Male:	<u>3</u>	Total Male: <u>24</u>
White Female:	<u>25</u>	Black Female:	<u>10</u>	Other Female:	<u>0</u>	Total Female: <u>35</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>
Classified Employees:						
White Male:	<u>10</u>	Black Male:	<u>5</u>	Other Male:	<u>1</u>	Total Male: <u>16</u>
White Female:	<u>18</u>	Black Female:	<u>14</u>	Other Female:	<u>2</u>	Total Female: <u>34</u>
Faculty:						
White Male:	<u>16</u>	Black Male:	<u>4</u>	Other Male:	<u>3</u>	Total Male: <u>23</u>
White Female:	<u>11</u>	Black Female:	<u>3</u>	Other Female:	<u>1</u>	Total Female: <u>15</u>
Total White Male:	<u>45</u>	Total Black Male:	<u>11</u>	Total Other Male:	<u>7</u>	Total Male: <u>63</u>
Total White Female:	<u>54</u>	Total Black Female:	<u>27</u>	Total Other Female:	<u>3</u>	Total Female: <u>84</u>
Total White:	<u>99</u>	Total Black:	<u>38</u>	Total Other:	<u>10</u>	Total Employees: <u>147</u>
				<b>Total Minority:</b>	<u>48</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Mid-South Community College**  
**June 30, 2008**

The Legislative Audit for the year ending June 30, 2008 was not available at the time of publication.

The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Mid-South Community College was 35 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.



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## **ADWIRED/ADTEC/ADTEC UNIVERSITY CENTER**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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ADWIRED/ADTEC/ADTEC University Center is a non-formula driven entity and requesting \$3,206,504 from General Revenue to continue programs developed in the 12-county ADTEC region in eastern Arkansas, promoting workforce/economic development and increased access to higher education in the Arkansas Delta. This request includes funds for Arkansas Northeastern College, Mid-South Community College, Arkansas State University – Newport, East Arkansas Community College, Phillips Community College of the University of Arkansas and the university partners.

ADWIRED/ADTEC/ADTEC University Center is not requesting cash appropriations.

ADWIRED/ADTEC/ADTEC University Center has no personnel positions. These are provided by each institution served.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION ADWIRED/ADTEC/ADTEC UNIVERSITY CENTER

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY							3,206,504		3,206,504	
2										
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$0	0	\$0	0	\$0	0	\$3,206,504	0	\$3,206,504	0
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE		0%		0%			3,206,504	100%	3,206,504	100%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000		0%		0%				0%		0%
16 CASH FUNDS		0%		0%				0%		0%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS		0%		0%				0%		0%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$0	0%	\$0	0%			\$3,206,504	100%	\$3,206,504	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	N/A
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$0

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

ADWIRED/ADTEC/ADTEC UNIVERSITY CENTER  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	924,394	1,350,732	1,546,504
2 RESEARCH			
3 PUBLIC SERVICE	100,000	100,000	100,000
4 ACADEMIC SUPPORT	1,307,748	1,059,571	1,210,000
5 STUDENT SERVICES			
6 INSTITUTIONAL SUPPORT	293,460	302,264	350,000
7 PHYSICAL PLANT M&O			
8 SCHOLARSHIPS & FELLOWSHIPS			
9			
10			
11			
12			
13 MANDATORY TRANSFERS			
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS			
16 TOTAL UNREST. E&G EXP.	\$2,625,602	\$2,812,567	\$3,206,504
17 NET LOCAL INCOME			
18 PRIOR YEAR BALANCE***	257,335	371,116	
STATE FUNDS:			
19 GENERAL REVENUE			3,206,504
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000			
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	2,368,267	2,441,451	
24 TOTAL SOURCES OF INCOME	\$2,625,602	\$2,812,567	\$3,206,504

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

Received GIF in the following amounts: KBM152X - \$1,640,080, KBM152Y - \$598,322, and KBM152Z - \$129,865.

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND NEW

INSTITUTION ADWIRED/ADTEC/ADTEC UNIVERSITY CENTER

APPROPRIATION NEW

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST /	LEGISLATIVE
				AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES			0	2,100,000	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING			0	777,000	
5 OPERATING EXPENSES			0	329,504	
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$0	\$0	\$0	\$3,206,504	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE				3,206,504	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]					
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$0	\$0		\$3,206,504	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

## **NORTH ARKANSAS COLLEGE**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Request:

North Arkansas College is a formula driven entity and is not making a request for general revenue beyond the formula-generated amount.

The College is requesting an additional cash appropriation amount of \$2,400,000 beyond the current 2009-2010 fiscal year level to allow for unpredictable opportunities from potential private donations and new or expanded state or federal grants. Actual funding received or awarded would determine at what level the cash appropriations would actually be used.

#### Personnel Request:

The College is not requesting any additional or different positions from those currently authorized for 2009-2010.



**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

**NORTH ARKANSAS COLLEGE**

NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	6,155,675	6,141,490	6,212,115
2 RESEARCH			
3 PUBLIC SERVICE			
4 ACADEMIC SUPPORT	1,972,836	1,876,986	1,885,000
5 STUDENT SERVICES	681,408	821,045	830,000
6 INSTITUTIONAL SUPPORT	2,415,354	2,081,668	2,100,000
7 PHYSICAL PLANT M&O	1,432,377	1,480,143	1,510,000
8 SCHOLARSHIPS & FELLOWSHIPS	345,401	325,400	325,400
9			
10			
11			
12			
13 MANDATORY TRANSFERS	65,541	65,541	65,541
14 AUXILIARY TRANSFERS	145,678	146,122	147,000
15 NON-MANDATORY TRANSFERS	(14,400)	52,798	70,000
16 TOTAL UNREST. E&G EXP.	\$13,199,870	\$12,991,193	\$13,145,056
17 NET LOCAL INCOME	4,065,555	4,077,214	4,079,000
18 PRIOR YEAR BALANCE***	263,185		
STATE FUNDS:			
19 GENERAL REVENUE	7,940,788	8,010,009	8,162,086
20 EDUCATIONAL EXCELLENCE	439,802	442,321	442,321
21 WORKFORCE 2000	490,540	461,649	461,649
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$13,199,870	\$12,991,193	\$13,145,056

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

**NORTH ARKANSAS COLLEGE**  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	3,527,795	3,564,816	3,575,000
2 ALL OTHER FEES	181,236	185,000	185,000
3 OFF-CAMPUS CREDIT	25,172	26,703	26,000
4 NON-CREDIT INSTRUCTION	32,887	52,354	45,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	43,096	42,700	42,000
7 OTHER CASH INCOME:	255,369	205,641	206,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	4,065,555	4,077,214	4,079,000
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$4,065,555	\$4,077,214	\$4,079,000

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND   CWN000  

INSTITUTION   NORTH ARKANSAS COLLEGE  

APPROPRIATION   291  

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	5,599,554	6,389,245	6,414,533	6,525,000	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	1,714,817	1,342,576	1,656,769	1,358,656	
5 OPERATING EXPENSES	1,516,869	1,181,758	1,268,221	1,182,000	
6 CONFERENCE FEES & TRAVEL	100	100	100	100	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)	100	100	100	100	
8 CAPITAL OUTLAY	100	100	100	100	
9 DATA PROCESSING SERVICES		100	100	100	
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$8,831,540	\$8,913,979	\$9,339,923	\$9,066,056	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	7,940,787	8,010,009		8,162,086	
17 EDUCATIONAL EXCELLENCE TRUST FUN	439,802	442,321		442,321	
18 SPECIAL REVENUES * [WF2000]	490,540	461,649		461,649	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$8,871,129	\$8,913,979		\$9,066,056	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$39,589)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 214000 INSTITUTION NORTH ARKANSAS COLLEGE APPROPRIATION A62

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION	RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	3,069,033	4,121,200	4,121,200	4,200,000	
2 EXTRA HELP WAGES	540,041	600,000	600,000	600,000	
3 OVERTIME		20,000	20,000	20,000	
4 PERSONAL SERVICES MATCHING	939,477	2,260,600	2,260,600	2,300,000	
5 OPERATING EXPENSES	2,835,058	4,100,000	4,100,000	4,100,000	
6 CONFERENCE FEES & TRAVEL	252,737	300,000	300,000	300,000	
7 PROFESSIONAL FEES AND SERVICES	220,207	300,000	300,000	300,000	
8 DATA PROCESSING	100	100,000	100,000	100,000	
9 CAPITAL OUTLAY	249,806	2,000,000	2,000,000	2,000,000	
10 CAPITAL IMPROVEMENTS	386,218	13,518,200	13,518,200	10,000,000	
11 DEBT SERVICE	0	650,000	650,000	650,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENT	2,523,764	2,200,000	2,200,000	3,000,000	
13 PROMOTIONAL ITEMS		20,000	20,000	20,000	
14					
15					
16 CONTINGENCY				5,000,000	
17 TOTAL APPROPRIATION	\$11,016,441	\$30,190,000	\$30,190,000	\$32,590,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	4,065,555	4,077,214		4,079,000	
20 FEDERAL CASH FUNDS	6,531,664	7,000,000		7,000,000	
21 OTHER CASH FUNDS	419,222	19,112,786		21,511,000	
22 TOTAL INCOME	\$11,016,441	\$30,190,000		\$32,590,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$0)	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	2010-11
				2010-11	2010-11	
REGULAR POSITIONS	498	498	532	441	441	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	500	500	500	500	500	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

**NORTH ARKANSAS COLLEGE**

(NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *	7,914	285,158		(277,244)	4,000	304,745		(300,745)
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES	43,477	32,050		11,427	20,000			20,000
6 COLLEGE UNION				0				0
7 BOOKSTORE	1,325,983	1,213,871		112,112	1,340,000	1,199,047		140,953
8 STUDENT ORGANIZATIONS AND PUBLICATIONS		11,779		(11,779)		11,500		(11,500)
9 STUDENT HEALTH SERVICES				0				0
10 OTHER	39,742	29,369		10,373	42,000	36,288		5,712
11 SUBTOTAL	\$1,417,116	\$1,572,227	\$0	(\$155,111)	\$1,406,000	\$1,551,580	\$0	(\$145,580)
12 ATHLETIC TRANSFER **	111,678			111,678	114,680			114,680
13 OTHER TRANSFERS ***	34,000			34,000	31,442			31,442
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,562,794	\$1,572,227	\$0	-\$9,433	\$1,552,122	\$1,551,580	\$0	\$542

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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.

Line 10 - Other

Auxiliary Misc.	900		900	500		500
Donations				6,000		6,000
Intramurals		2,352	(2,352)		2,700	(2,700)
Student Activities		7,318	(7,318)		16,700	(16,700)
Summer Camps	31,836	19,699	12,137	30,000	16,888	13,112
H.S. Tournaments	3,636		3,636	3,500		3,500
Gym Rental	3,370		3,370	2,000		2,000
	39,742	29,369	10,373	42,000	36,288	5,712

Line 12 - Athletic Transfers

Portion of Student Activity Fees - Athletic	111,678		111,678	114,680		114,680
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Line 13 - Other Transfers

Portion of Student Activity Fees - Non-Athletic	34,000		34,000	31,442		31,442
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**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

**NORTH ARKANSAS COLLEGE**  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						192
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>32</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>32</u>
White Female:	<u>21</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>21</u>
Nonclassified Health Care Employees:						
White Male:	<u>0</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>0</u>
Classified Employees:						
White Male:	<u>21</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>21</u>
White Female:	<u>55</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>55</u>
Faculty:						
White Male:	<u>32</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>32</u>
White Female:	<u>31</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>31</u>
Total White Male:	<u>85</u>	Total Black Male:	<u>0</u>	Total Other Male:	<u>0</u>	Total Male: <u>85</u>
Total White Female:	<u>107</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>0</u>	Total Female: <u>107</u>
Total White:	<u>192</u>	Total Black:	<u>0</u>	Total Other:	<u>0</u>	Total Employees: <u>192</u>
				<b>Total Minority:</b>	<u>0</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF North Arkansas College**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. North Arkansas College was 15 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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## **NATIONAL PARK COMMUNITY COLLEGE**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Requests:

National Park Community College is a formula driven entity and did not make a request for general revenue.

The College is making no request for additional cash appropriation.

#### Personnel Request:

The College is making no request for additional positions or LIM revisions.



**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION NATIONAL PARK COMMUNITY COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	10,531,346		10,609,303		11,104,081		13,377,173		10,773,033	
2 CASH	9,388,477		33,900,000		33,900,000		33,900,000		33,900,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$19,919,823	367	\$44,509,303	367	\$45,004,081	392	\$47,277,173	294	\$44,673,033	294
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	8,884,359	45%	8,952,977	20%			11,720,847	25%	9,116,707	20%
14 EDUCATIONAL EXCELLENCE TRUST FUND	1,113,780	6%	1,120,159	3%			1,120,159	2%	1,120,159	3%
15 WORKFORCE 2000	569,722	3%	536,167	1%			536,167	1%	536,167	1%
16 CASH FUNDS	2,872,207	14%	25,480,717	57%			25,050,000	53%	25,050,000	56%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	6,516,270	33%	8,419,283	19%			8,850,000	19%	8,850,000	20%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$19,956,338	100%	\$44,509,303	100%			\$47,277,173	100%	\$44,673,033	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$36,515)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$2,775,234
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$556,400
INVENTORIES	\$265,555
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$20,000
MAJOR CRITICAL SYSTEMS FAILURES	\$500,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,433,279
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$0

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

**NATIONAL PARK COMMUNITY COLLEGE**

NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	7,361,090	7,681,222	7,876,130
2 RESEARCH			
3 PUBLIC SERVICE	92,028	100,698	103,316
4 ACADEMIC SUPPORT	818,830	916,184	930,004
5 STUDENT SERVICES	1,879,721	1,879,243	1,915,103
6 INSTITUTIONAL SUPPORT	3,217,961	2,771,141	2,833,191
7 PHYSICAL PLANT M&O	786,078	949,800	974,495
8 SCHOLARSHIPS & FELLOWSHIPS	1,032,113	882,000	904,932
9 PLANT MAINTENANCE	797,022	910,399	934,069
10			
11			
12 UNALLOCATED FRINGES		116,228	120,000
13 MANDATORY TRANSFERS	161,093	161,093	161,093
14 AUXILIARY TRANSFERS	36,000	35,000	35,000
15 NON-MANDATORY TRANSFERS			
16 TOTAL UNREST. E&G EXP.	\$16,181,936	\$16,403,008	\$16,787,333
17 NET LOCAL INCOME	5,581,204	5,793,705	6,014,300
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	8,884,359	8,952,977	9,116,707
20 EDUCATIONAL EXCELLENCE	1,113,780	1,120,159	1,120,159
21 WORKFORCE 2000	569,722	536,167	536,167
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	464,020		
24 TOTAL SOURCES OF INCOME	\$16,613,085	\$16,403,008	\$16,787,333

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

\*\*Line 23: Other State Funds: Higher ED GO Bonds \$464,020 (Oracle/People Soft System)

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011<sup>2</sup>**

**NATIONAL PARK COMMUNITY COLLEGE**  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	5,207,135	5,522,410	5,749,100
2 ALL OTHER FEES			
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	82,232	111,295	105,200
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	77,586	50,000	50,000
7 OTHER CASH INCOME	214,251	110,000	110,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	5,581,204	5,793,705	6,014,300
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES	36,000	35,000	
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$5,545,204	\$5,758,705	\$6,014,300

FORM 10-3

Line 7 OTHER CASH INCOME: Actual 08-09 - Administrative Cost Allowances \$89,791; Clep/Proctor Tests \$4,075; Transcripts \$21,036; M&R receipts \$10,068, Misc. Income \$28,145; OPEB Recovery \$61,136. Budgeted 09-10 - Administrative Cost Allowances \$75,000; Clep/Proctor Tests \$4,000; Transcripts \$20,000; M&R receipts \$6,000, Misc. Income \$5,000;

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND   CWG0000  

INSTITUTION   NATIONAL PARK COMMUNITY COLLEGE  

APPROPRIATION   302  

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST /	LEGISLATIVE
				AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	8,121,791	8,633,801	8,747,070	8,352,615	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	1,894,609	1,500,000	1,859,017	1,909,589	
5 OPERATING EXPENSES	488,771	449,327	471,819	484,654	
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION	26,175	26,175	26,175	26,175	
11					
12					
13					
14 TOTAL APPROPRIATION	\$10,531,346	\$10,609,303	\$11,104,081	\$10,773,033	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	8,884,359	8,952,977		9,116,707	
17 EDUCATIONAL EXCELLENCE TRUST FUNDS	1,113,780	1,120,159		1,120,159	
18 SPECIAL REVENUES * [WF2000]	569,722	536,167		536,167	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$10,567,861	\$10,609,303		\$10,773,033	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$36,515)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2120000 INSTITUTION NATIONAL PARK COMMUNITY COLLEGE APPROPRIATION A72

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	1,557,771	9,826,240	9,826,240	6,288,563	
2 EXTRA HELP WAGES	582,110	1,150,000	1,150,000	1,241,255	
3 OVERTIME			0		
4 PERSONAL SERVICES MATCHING	711,739	1,310,904	1,310,904	1,414,327	
5 OPERATING EXPENSES	4,966,606	6,902,856	6,902,856	4,310,000	
6 CONFERENCE FEES & TRAVEL	111,050	150,000	150,000	161,900	
7 PROFESSIONAL FEES AND SERVICES	303,811	2,350,000	2,350,000	377,773	
8 DATA PROCESSING			0		
9 CAPITAL OUTLAY	549,259	500,000	500,000	700,000	
10 CAPITAL IMPROVEMENTS		10,000,000	10,000,000	5,000,000	
11 DEBT SERVICE	601,315	700,000	700,000	700,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS		1,000,000	1,000,000	1,000,000	
13 PROMOTIONAL ITEM	4,816	10,000	10,000	10,000	
14					
15					
16 CONTINGENCY				12,696,182	
17 TOTAL APPROPRIATION	\$9,388,477	\$33,900,000	\$33,900,000	\$33,900,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	1,402,613	23,798,058		24,350,000	
20 FEDERAL CASH FUNDS	6,516,270	8,419,283		8,850,000	
21 OTHER CASH FUNDS	1,469,594	1,682,659		700,000	
22 TOTAL INCOME	\$9,388,477	\$33,900,000		\$33,900,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS REQUESTED	NON-CLASSIFIED POSITIONS RECOMMENDED	LEG REC
	2008-09	2009-10	2009-10	2010-11	2010-11	2010-11
REGULAR POSITIONS	367	367	392	294	294	
TOBACCO POSITIONS						
EXTRA HELP **	220	220	402	402	402	

\*\* 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.

FORM 10-5

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

\*Line 21: Actual 2008-09: College Savings Bonds \$2,000,000. WIG \$123,497; ACAD Challenge \$198,750; Higher Ed Go Grant \$30,000; Career Pathways \$370,302; Achieve the Dream \$100,000, TANF Grants \$98,703, Adult Ed Grants \$548,341.

Budgeted 2009-10: WIG \$160,105; ACAD Challenge \$260,000; Higher Ed Go Grant \$50,000; Career Pathways \$456,542; Achieve the Dream \$106,554, TANF Grants \$108,724, Adult Ed Grants \$540,734.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

NATIONAL PARK COMMUNITY COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES				0				0
6 COLLEGE UNION	14,955	47,738		(32,783)	12,000	12,000		0
7 BOOKSTORE	1,912,146	1,714,086		198,060	1,950,000	1,950,000		0
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$1,927,101	\$1,761,824	\$0	\$165,277	\$1,962,000	\$1,962,000	\$0	\$0
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***	36,000			36,000	35,000			35,000
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,963,101	\$1,761,824	\$0	\$201,277	\$1,997,000	\$1,962,000	\$0	\$35,000

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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**

NATIONAL PARK COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>212</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>12</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male: <u>13</u>
White Female:	<u>29</u>	Black Female:	<u>1</u>	Other Female:	<u>0</u>	Total Female: <u>30</u>
Nonclassified Health Care Employees:						
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>0</u>
White Female:	<u>1</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>1</u>
Classified Employees:						
White Male:	<u>18</u>	Black Male:	<u>4</u>	Other Male:	<u>0</u>	Total Male: <u>22</u>
White Female:	<u>44</u>	Black Female:	<u>4</u>	Other Female:	<u>6</u>	Total Female: <u>54</u>
Faculty:						
White Male:	<u>32</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>32</u>
White Female:	<u>55</u>	Black Female:	<u>4</u>	Other Female:	<u>1</u>	Total Female: <u>60</u>
Total White Male:	<u>62</u>	Total Black Male:	<u>4</u>	Total Other Male:	<u>1</u>	Total Male: <u>67</u>
Total White Female:	<u>129</u>	Total Black Female:	<u>9</u>	Total Other Female:	<u>7</u>	Total Female: <u>145</u>
Total White:	<u>191</u>	Total Black:	<u>13</u>	Total Other:	<u>8</u>	Total Employees: <u>212</u>
				<b>Total Minority:</b>	<u>21</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF National Park Community College**  
**June 30, 2008**

<p><i>Finding: No. 1:</i></p>	<p>The College's internal control system did not prevent or detect material errors in the initial financial statements presented for audit. Key errors included the following:</p> <ul style="list-style-type: none"> <li>(a) misclassification of certain federal revenues of \$3,765,235 as operating instead of non-operating;</li> <li>(b) reporting of Federal Family Education Loans activity of \$3,753,991 as revenues and expenses;</li> <li>(c) inclusion of \$350,000 contingent liability labeled as a "change in reporting";</li> <li>(d) omission of investment income of \$46,761; and</li> <li>(e) reporting of capital purchases of \$78,136 as an expense.</li> </ul> <p>The errors were corrected by management personnel during audit fieldwork.</p>
<p><i>Institution's Response:</i></p>	<p>Management has taken steps to implement procedures to prevent misclassifications of certain federal revenues as operating rather than non-operating. Management has taken steps to implement procedures to appropriately classify Federal Family Educational Loans as balance sheet items (cash, receivables) rather than income statement items (income, expense). Management has initiated new oversight procedures that will aid in discovery of inclusions or deletions to the financial statements that do not follow proper reporting requirements. Management has taken steps to implement procedures to ensure inclusion in our financial statements of all income and expenses, which are properly labeled, according to GASB pronouncements. Management has taken steps to strengthen internal control and to prevent capital outlay from being incorrectly reported as an expense.</p> <p>All errors in reporting were corrected by management personnel promptly while audit personnel were still on campus. These deficiencies will not be repeated.</p>



**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF National Park Community College**  
**June 30, 2008**

The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. National Park Community College was 9 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

# NORTHWEST ARKANSAS COMMUNITY COLLEGE

## 2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE

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### **Operating Requests:**

Northwest Arkansas Community College is a formula driven entity and did not make a request for general revenue.

The college is requesting a cash appropriation of \$99,725,000 for FY 2010-2011 to fund the enrollment growth that subsequently results in higher personnel and support services (academic, student, and administrative) costs. The institution's fall semester student headcount increased by 11.5% to 7,216 in 2009 from 6,470 students in 2008.

### **Personnel Request:**

NWACC has been authorized 917 positions in act 592 of 87<sup>th</sup> General Assembly. Strategic personal initiatives are under review regarding these authorized positions. Such review includes analysis of future staffing needs to support growth trends in both instructional and administrative services.

It is anticipated that immediate personal needs are not emergency in nature and will be managed as directed by ADHE through growth pool options.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	10,348,066		10,861,379		12,399,133		18,951,578		11,046,651	
2 CASH	21,410,321		22,880,667		81,730,000		99,725,000		99,725,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$31,758,387	729	\$33,742,046	787	\$94,129,133	917	\$118,676,578	764	\$110,771,651	764
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	9,573,775	30%	9,871,447	29%			17,961,647	15%	10,056,720	9%
14 EDUCATIONAL EXCELLENCE TRUST FUND	984,294	3%	989,932	3%			989,931	1%	989,931	1%
15 WORKFORCE 2000		0%		0%				0%		0%
16 CASH FUNDS	21,410,321	67%	22,880,667	68%			99,725,000	84%	99,725,000	90%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS		0%		0%				0%		0%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$31,968,390	100%	\$33,742,046	100%			\$118,676,578	100%	\$110,771,651	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$210,003)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$4,972,183
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$2,047,227
INVENTORIES	\$22,984
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$4,050,201
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$1,148,230)

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

NORTHWEST ARKANSAS COMMUNITY COLLEGE  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	14,016,533	16,035,310	19,779,643
2 RESEARCH			
3 PUBLIC SERVICE			
4 ACADEMIC SUPPORT	3,383,824	2,708,095	2,777,502
5 STUDENT SERVICES	3,160,686	3,573,864	4,091,805
6 INSTITUTIONAL SUPPORT	6,200,975	6,854,272	6,910,258
7 PHYSICAL PLANT M&O	3,486,023	3,825,224	4,398,496
8 SCHOLARSHIPS & FELLOWSHIPS	590,703	745,280	863,971
9			
10			
11			
12			
13 MANDATORY TRANSFERS			
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS			
16 TOTAL UNREST. E&G EXP.	\$30,838,745	\$33,742,045	\$38,821,675
17 NET LOCAL INCOME	21,410,321	22,880,667	27,775,024
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	9,573,775	9,871,447	10,056,720
20 EDUCATIONAL EXCELLENCE	984,294	989,931	989,931
21 WORKFORCE 2000			
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$31,968,390	\$33,742,046	\$38,821,675

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

NORTHWEST ARKANSAS COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	14,816,487	16,055,497	20,551,036
2 ALL OTHER FEES	307,636	580,000	580,000
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	761,208	998,869	1,098,756
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	292,286	328,631	345,063
6 INVESTMENT INCOME	29,913	12,000	3,000
7 OTHER CASH INCOME:	5,202,791	4,905,670	5,197,169
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	21,410,321	22,880,667	27,775,024
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$21,410,321	\$22,880,667	\$27,775,024

FORM 10-3

Other Cash Income

Local Millage	5,183,408	4,500,000	4,800,000
Equipment	19,383	0	0
Federal Stimulus Funds	0	405,670	397,169
	<hr/> 5,202,791	<hr/> 4,905,670	<hr/> 5,197,169

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CWA0000

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

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

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST /	LEGISLATIVE
				AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	10,348,066	10,861,379	12,399,133	11,046,651	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING					
5 OPERATING EXPENSES					
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$10,348,066	\$10,861,379	\$12,399,133	\$11,046,651	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	9,573,775	9,871,447		10,056,720	
17 EDUCATIONAL EXCELLENCE TRUST FUNDS	984,294	989,932		989,931	
18 SPECIAL REVENUES * [WF2000]					
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$10,558,069	\$10,861,379		\$11,046,651	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$210,003)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 220000

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION B17

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION	LEGISLATIVE LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	7,982,373	8,424,900	23,000,000	25,500,000	
2 EXTRA HELP WAGES	572,196	478,616	800,000	1,250,000	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	5,391,939	5,738,466	8,830,000	17,250,000	
5 OPERATING EXPENSES	6,734,650	5,513,685	11,000,000	18,000,000	
6 CONFERENCE FEES & TRAVEL	168,911	525,000	500,000	1,275,000	
7 PROFESSIONAL FEES AND SERVICES	524,954	400,000	600,000	1,200,000	
8 DATA PROCESSING		1,500,000	2,300,000	4,500,000	
9 CAPITAL OUTLAY	29,026	300,000	7,700,000	1,250,000	
10 CAPITAL IMPROVEMENTS			27,000,000	29,500,000	
11 DEBT SERVICE					
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS					
13 PROMOTIONAL ITEMS	6,272				
14					
15					
16 CONTINGENCY					
17 TOTAL APPROPRIATION	\$21,410,321	\$22,880,667	\$81,730,000	\$99,725,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	21,410,321	22,880,667		99,725,000	
20 FEDERAL CASH FUNDS					
21 OTHER CASH FUNDS					
22 TOTAL INCOME	\$21,410,321	\$22,880,667		\$99,725,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED 2009-10	NON-CLASSIFIED POSITIONS REQUESTED 2010-11	NON-CLASSIFIED POSITIONS RECOMMENDED 2010-11	LEG REC 2010-11
REGULAR POSITIONS	729	787	917	764	764	
TOBACCO POSITIONS						
EXTRA HELP **	77	82	360	360	360	

\*\* 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.

FORM 10-5

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

NORTHWEST ARKANSAS COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES		74,333		(74,333)		75,000		(75,000)
6 COLLEGE UNION				0				0
7 BOOKSTORE	252,943			252,943	275,000			275,000
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER	64,541			64,541	65,000			65,000
11 SUBTOTAL	\$317,484	\$74,333	\$0	\$243,151	\$340,000	\$75,000	\$0	\$265,000
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$317,484	\$74,333	\$0	\$243,151	\$340,000	\$75,000	\$0	\$265,000

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

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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**

NORTHWEST ARKANSAS COMMUNITY COLLEGE \_\_\_\_\_  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>356</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>47</u>	Black Male:	<u>3</u>	Other Male:	<u>6</u>	Total Male: <u>56</u>
White Female:	<u>62</u>	Black Female:	<u>1</u>	Other Female:	<u>3</u>	Total Female: <u>66</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>
Classified Employees:						
White Male:	<u>23</u>	Black Male:	<u>0</u>	Other Male:	<u>7</u>	Total Male: <u>30</u>
White Female:	<u>64</u>	Black Female:	<u>1</u>	Other Female:	<u>8</u>	Total Female: <u>73</u>
Faculty:						
White Male:	<u>47</u>	Black Male:	<u>1</u>	Other Male:	<u>4</u>	Total Male: <u>52</u>
White Female:	<u>76</u>	Black Female:	<u>1</u>	Other Female:	<u>2</u>	Total Female: <u>79</u>
Total White Male:	<u>117</u>	Total Black Male:	<u>4</u>	Total Other Male:	<u>17</u>	Total Male: <u>138</u>
Total White Female:	<u>202</u>	Total Black Female:	<u>3</u>	Total Other Female:	<u>13</u>	Total Female: <u>218</u>
Total White:	<u>319</u>	Total Black:	<u>7</u>	Total Other:	<u>30</u>	Total Employees: <u>356</u>
				<b>Total Minority:</b>	<u>37</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Northwest Arkansas Community College**  
**June 30, 2008**

<p><i>Finding:</i></p>	<p>The College's internal control system did not prevent or detect material errors in the financial statements and accounting records. Significant errors (as listed by financial statement) included the following:</p> <p style="padding-left: 40px;">Statement of Net Assets - \$443,888  Statement of Revenues, Expenses and Changes in Net Assets - \$1,884,926  Statement of Cash Flows - \$2,546,100</p> <p>Key errors included misclassifications totaling \$1,882,638 and errors in reporting deposits with trustees on the Statement of Cash Flows in the amount of \$1,561,865.</p> <p>The accounting errors were corrected by adjusting entries during audit fieldwork.</p>
<p><i>Institution's Response:</i></p>	<p>We will create a layered review process, using existing staff members. We will have staff members who verify backup worksheets, journal entries, sum, review, and tie the statements. NWACC will provide extra help or consultants to assist if needed. We will use the recommended method of creating the cash-flow statement. We are currently working on a total revision of the Chart of Accounts, which will assist in preventing misclassifications.</p>
<p><i>Finding:</i></p>	<p>As reported in the previous audit, there is no formal documented and approved disaster recovery plan. This situation could cause the College to be without computer processing for an extended period of time in the event of a disaster or major interruption and could also place a financial and personnel burden on the resources of the College.</p>

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Northwest Arkansas Community College**  
**June 30, 2008**

<p><i>Institution's Response:</i></p>	<p>NWACC acknowledges this to be critical. The process of addressing it is on-going, but this is what has occurred to date:</p> <ol style="list-style-type: none"> <li>1. NWACC has expended \$443,000 on networking and server equipment necessary to set up a Disaster Recovery/Business Continuity facility.</li> <li>2. A site to house it is currently being renovated with appropriate access security, heating, ventilation, and air conditioning, dedicated uninterruptable power supply, dedicated fiber communications independent of current server facility, independent internet service, generator, and other necessary facilities for a Business Continuity Center.</li> <li>3. A formal Disaster Recovery Plan is being developed. A task force chaired by Steve Pelphrey, Executive Director of Risk Management, is meeting to complete the existing plans. Steve Earney, AVP-IT, is responsible for developing the IT sub-set of the NWACC DRP. The task force includes representatives from all stakeholders and will develop the college-wide DRP including the moves of people, etc. that may have to occur to ensure business continuity of NWACC.</li> </ol>
<p><i>Finding:</i></p>	<p>We performed audit procedures on the information system controls in the BANNER General Ledger Module for the period November 18, 2008, through March 12, 2009. Numerous terminated employees were identified with access to the system. This increases the risk that an unauthorized person could gain access to the system.</p>
<p><i>Institution's Response:</i></p>	<p>NWACC recognizes this as a problem and has addressed it for part-time employees. We are in the process of implementing a similar solution for full-time employees. Please note that the "Terminated Employee" form was just one way terminated employees' systems rights were addressed in the past. For employees that had data entry access rights to the College's ERP system, access rights were terminated upon receipt of an e-mail or other communications from an appropriate College official.</p> <p>A workflow, that has been demonstrated to the IT Auditor, will fire off whenever the Human Resources terminates a part-time employee on</p>

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Northwest Arkansas Community College**  
**June 30, 2008**

	<p>PEAEMPL in Banner. In the past, she has given a list of these terminated employees to the help desk each semester. Now, an e-mail for each part-time employee that is terminated will be sent to the IT employees responsible for terminating system rights:</p> <ul style="list-style-type: none"><li>• IT Help Desk to disable network rights (Microsoft's Active Directory)</li><li>• Luminis/My NWACC Connection Administrators</li><li>• If the employee is set up with Banner access, it will go to the DBA Team</li><li>• If the employee is set up with Xtender/Document Imaging access, it will go to the Xtender Administrators</li><li>• If the employee is set up with Adastra access, an email will go to the Adastra Administrators</li><li>• If the employee is set up with WebCT access, an email will go to the Distance learning Administrators</li></ul> <p>NWACC will implement the workflow for full-time employees as well. However, the workflow requires HR approval and the interim HR Director is reticent to approve the process. An Associate VP for HR and Development has been hired and begins work in mid-March. She will be asked to approve the new workflow for full-time employees which is expected to be approved and in place by April 15.</p>
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Northwest Arkansas Community College was 16 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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# OUACHITA TECHNICAL COLLEGE

## 2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE

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### Operating Request:

Ouachita Technical College is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation but is requesting to reallocate appropriation to the Capital Improvement line item.

### Personnel Request:

The College is not requesting additional personnel at this time.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION OUACHITA TECHNICAL COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	4,392,328		4,459,990		4,904,964		6,175,540		4,528,293	
2 CASH	4,393,767		8,248,668		8,248,668		8,248,668		8,248,668	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$8,786,095	184	\$12,708,658	190	\$13,153,632	203	\$14,424,208	146	\$12,776,961	146
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	3,442,481	39%	3,531,851	28%			5,247,401	36%	3,600,154	28%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	986,225	11%	928,139	7%			928,139	6%	928,139	7%
16 CASH FUNDS	4,393,767	50%	8,248,668	65%			8,248,668	57%	8,248,668	65%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS		0%		0%				0%		0%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$8,822,473	100%	\$12,708,658	100%			\$14,424,208	100%	\$12,776,961	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$36,378)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$1,017,162
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$185,766
INVENTORIES	\$133,622
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$10,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,000,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$312,226)

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

OUACHITA TECHNICAL COLLEGE

NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	3,122,568	3,169,535	3,232,926
2 RESEARCH			
3 PUBLIC SERVICE			
4 ACADEMIC SUPPORT	390,000	561,062	572,283
5 STUDENT SERVICES	702,658	692,400	706,248
6 INSTITUTIONAL SUPPORT	1,436,142	949,483	968,473
7 PHYSICAL PLANT M&O	1,048,152	891,572	909,403
8 SCHOLARSHIPS & FELLOWSHIPS	388,013	400,000	408,000
9 Contingency		207,938	206,960
10			
11			
12			
13 MANDATORY TRANSFERS			
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS			
16 TOTAL UNREST. E&G EXP.	\$7,087,533	\$6,871,990	\$7,004,293
17 NET LOCAL INCOME	2,358,210	2,412,000	2,476,000
18 PRIOR YEAR BALANCE***	300,617		
STATE FUNDS:			
19 GENERAL REVENUE	3,442,481	3,531,851	3,600,154
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	986,225	928,139	928,139
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$7,087,533	\$6,871,990	\$7,004,293

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

OUACHITA TECHNICAL COLLEGE  
\_\_\_\_\_  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	1,967,598	2,000,000	2,050,000
2 ALL OTHER FEES	229,613	220,000	220,000
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	121,927	150,000	160,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	22,034	25,000	25,000
7 OTHER CASH INCOME:	44,205	45,000	50,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	2,385,377	2,440,000	2,505,000
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES	27,167	28,000	29,000
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$2,358,210	\$2,412,000	\$2,476,000

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTW0000

INSTITUTION OUACHITA TECHNICAL COLLEGE

APPROPRIATION 1WZ

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	2,728,153	3,228,139	3,000,000	3,296,442	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	820,841	231,851	600,000	231,851	
5 OPERATING EXPENSES	843,334	1,000,000	1,304,964	1,000,000	
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$4,392,328	\$4,459,990	\$4,904,964	\$4,528,293	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	3,442,481	3,531,851		3,600,154	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	986,225	928,139		928,139	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS	0				
22 TOTAL INCOME	\$4,428,706	\$4,459,990		\$4,528,293	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$36,378)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2850000

INSTITUTION OUACHITA TECHNICAL COLLEGE

APPROPRIATION B62

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	APPROPRIATION	AHECB RECOMMENDATION	RECOMMENDATION
			2009-10	2010-11	2010-11
1 REGULAR SALARIES	1,554,254	2,210,145	2,210,145	2,210,145	
2 EXTRA HELP WAGES	414,071	470,166	470,166	470,166	
3 OVERTIME		0	0	0	
4 PERSONAL SERVICES MATCHING	546,330	952,857	952,857	952,857	
5 OPERATING EXPENSES	1,433,575	1,984,209	1,984,209	1,984,209	
6 CONFERENCE FEES & TRAVEL	65,969	188,450	188,450	188,450	
7 PROFESSIONAL FEES AND SERVICES	47,994	270,486	270,486	270,486	
8 DATA PROCESSING	0	385,408	385,408	385,408	
9 CAPITAL OUTLAY	322,292	772,990	772,990	772,990	
10 CAPITAL IMPROVEMENTS				813,957	
11 DEBT SERVICE					
12 FUND TRANSFERS, REFUNDS AND INVESTMENT	9,283	1,013,957	1,013,957	200,000	
13					
14					
15					
16					
17 TOTAL APPROPRIATION	\$4,393,767	\$8,248,668	\$8,248,668	\$8,248,668	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	4,393,767	8,248,668		8,248,668	
20 FEDERAL CASH FUNDS					
21 OTHER CASH FUNDS					
22 TOTAL INCOME	\$4,393,767	\$8,248,668		\$8,248,668	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	2010-11
				2010-11	2010-11	
REGULAR POSITIONS	184	190	203	146	146	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	56	56	60	60	60	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

OUACHITA TECHNICAL COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES				0				0
6 COLLEGE UNION				0				0
7 BOOKSTORE	626,677	599,143		27,534	575,000	560,495		14,505
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$626,677	\$599,143	\$0	\$27,534	\$575,000	\$560,495	\$0	\$14,505
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$626,677	\$599,143	\$0	\$27,534	\$575,000	\$560,495	\$0	\$14,505

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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**

OUACHITA TECHNICAL COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>187</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>4</u>	Black Male:	<u>1</u>	Other Male:	<u>          </u>	Total Male: <u>5</u>
White Female:	<u>6</u>	Black Female:	<u>2</u>	Other Female:	<u>          </u>	Total Female: <u>8</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>
Classified Employees:						
White Male:	<u>24</u>	Black Male:	<u>2</u>	Other Male:	<u>          </u>	Total Male: <u>26</u>
White Female:	<u>50</u>	Black Female:	<u>5</u>	Other Female:	<u>1</u>	Total Female: <u>56</u>
Faculty:						
White Male:	<u>30</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>30</u>
White Female:	<u>59</u>	Black Female:	<u>3</u>	Other Female:	<u>          </u>	Total Female: <u>62</u>
Total White Male:	<u>58</u>	Total Black Male:	<u>3</u>	Total Other Male:	<u>0</u>	Total Male: <u>61</u>
Total White Female:	<u>115</u>	Total Black Female:	<u>10</u>	Total Other Female:	<u>1</u>	Total Female: <u>126</u>
Total White:	<u>173</u>	Total Black:	<u>13</u>	Total Other:	<u>1</u>	Total Employees: <u>187</u>
				<b>Total Minority:</b>	<u>14</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Ouachita Technical College**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Ouachita Technical College was 42 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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## OZARKA COLLEGE

### 2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE

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**Operating Request:**

Ozarka College is a formula driven entity and did not make a request for general revenue.

Ozarka College is not requesting additional cash appropriation at this time.

**Personnel Request:**

Ozarka College made no request for additional positions or line-item maximum revisions.





**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

**OZARKA COLLEGE  
NAME OF INSTITUTION**

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	2,553,158	2,413,935	2,456,000
2 RESEARCH			
3 PUBLIC SERVICE	220,498	229,641	226,500
4 ACADEMIC SUPPORT	177,672	218,958	216,000
5 STUDENT SERVICES	525,508	532,192	560,000
6 INSTITUTIONAL SUPPORT	1,937,421	1,875,095	1,849,500
7 PHYSICAL PLANT M&O	1,291,537	840,759	829,457
8 SCHOLARSHIPS & FELLOWSHIPS	206,356	250,000	250,000
9 DEBT RETIREMENT		216,265	260,000
10			
11			
12			
13 MANDATORY TRANSFERS			
14 AUXILIARY TRANSFERS		63,665	
15 NON-MANDATORY TRANSFERS		98,590	
16 TOTAL UNREST. E&G EXP.	\$6,912,150	\$6,739,100	\$6,647,457
17 NET LOCAL INCOME	2,689,536	2,736,201	2,584,400
18 PRIOR YEAR BALANCE***	241,228		
STATE FUNDS:			
19 GENERAL REVENUE	2,896,566	2,982,094	3,042,252
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	1,084,690	1,020,805	1,020,805
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	130		
24 TOTAL SOURCES OF INCOME	\$6,912,150	\$6,739,100	\$6,647,457

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

Line 23 - M&R Proceeds \$130

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

**OZARKA COLLEGE**  
**(NAME OF INSTITUTION)**

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	2,143,367	1,869,385	2,056,300
2 ALL OTHER FEES	182,856	153,003	168,500
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	16,530	15,115	16,600
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	38,335	38,105	40,000
7 OTHER CASH INCOME **	308,448	300,593	303,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	2,689,536	2,376,201	2,584,400
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$2,689,536	\$2,376,201	\$2,584,400

FORM 10-3

**\*\* Other Cash Income:**

Miscellaneous Revenue	10,047	14,785	15,000
Administrative Allowances	32,818	23,715	23,000
Sales Tax Proceeds	<u>265,583</u>	<u>262,093</u>	<u>265,000</u>
Total Other Cash Income	308,448	300,593	303,000

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTO0000 INSTITUTION OZARKA COLLEGE APPROPRIATION 1XC

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	3,016,178	2,632,278	3,000,000	2,927,000	
2 EXTRA HELP WAGES	66,711	75,000	75,000	74,599	
3 OVERTIME		100	100	100	
4 PERSONAL SERVICES MATCHING	1,139,595	1,294,321	1,294,321	1,060,158	
5 OPERATING EXPENSES		200	200	200	
6 CONFERENCE FEES & TRAVEL		200	200	200	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)		200	200	200	
8 CAPITAL OUTLAY		200	200	200	
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION		200	200	200	
11 CAPITAL IMPROVEMENTS		200	200	200	
12					
13					
14 TOTAL APPROPRIATION	\$4,222,484	\$4,002,899	\$4,370,621	\$4,063,057	\$0
15 PRIOR YEAR FUND BALANCE**	241,228				
16 GENERAL REVENUE	2,896,566	2,982,094		3,042,252	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	1,084,690	1,020,805		1,020,805	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$4,222,484	\$4,002,899		\$4,063,057	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2870000 INSTITUTION OZARKA COLLEGE APPROPRIATION B63

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	1,127,654	2,381,216	2,381,216	2,400,000	
2 EXTRA HELP WAGES	125,182	223,483	223,483	225,000	
3 OVERTIME		1,000	1,000	1,000	
4 PERSONAL SERVICES MATCHING	546,348	1,217,916	1,217,916	1,400,000	
5 OPERATING EXPENSES	2,051,879	4,648,600	4,648,600	4,260,000	
6 CONFERENCE FEES & TRAVEL		98,700	98,700	75,000	
7 PROFESSIONAL FEES AND SERVICES		119,200	119,200	125,000	
8 DATA PROCESSING		10,000	10,000	2,715	
9 CAPITAL OUTLAY	54,551	377,600	377,600	325,000	
10 CAPITAL IMPROVEMENTS		550,000	550,000	850,000	
11 DEBT SERVICE	218,809	386,000	386,000	350,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS					
13					
14					
15					
16					
17 TOTAL APPROPRIATION	\$4,124,423	\$10,013,715	\$10,013,715	\$10,013,715	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	2,930,764	4,000,000		4,000,000	
20 FEDERAL CASH FUNDS	962,060	3,500,000		3,500,000	
21 OTHER CASH FUNDS	333,128	2,513,715		2,513,715	
22 TOTAL INCOME	\$4,225,952	\$10,013,715		\$10,013,715	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$101,529)	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED 2010-11	RECOMMENDED 2010-11	2010-11
REGULAR POSITIONS	150	159	193	144	144	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	75	75	75	75	75	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

**OZARKA COLLEGE**  
**(NAME OF INSTITUTION)**

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES	79,462	130,171		(50,709)	52,290	136,230		(83,940)
6 COLLEGE UNION				0				0
7 BOOKSTORE	619,205	513,992		105,213	614,225	520,425		93,800
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER: PRESCHOOL	138,603	186,475		(47,872)	101,685	175,210		(73,525)
11 SUBTOTAL	\$837,270	\$830,638	\$0	\$6,632	\$768,200	\$831,865	\$0	(\$63,665)
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0	63,665			63,665
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$837,270	\$830,638	\$0	\$6,632	\$831,865	\$831,865	\$0	\$0

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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 2008-09:						<u>114</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>4</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>4</u>
White Female:	<u>4</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>4</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>
Classified Employees:						
White Male:	<u>          </u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>0</u>
White Female:	<u>1</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>1</u>
Faculty:						
White Male:	<u>34</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>34</u>
White Female:	<u>69</u>	Black Female:	<u>          </u>	Other Female:	<u>2</u>	Total Female: <u>71</u>
Total White Male:	<u>38</u>	Total Black Male:	<u>0</u>	Total Other Male:	<u>0</u>	Total Male: <u>38</u>
Total White Female:	<u>74</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>2</u>	Total Female: <u>76</u>
Total White:	<u>112</u>	Total Black:	<u>0</u>	Total Other:	<u>2</u>	Total Employees: <u>114</u>
				<b>Total Minority:</b>	<u>2</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Ozarka College**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Ozarka College was 24 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.



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# PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

## 2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE

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### Operating Requests:

Phillips Community College of the University of Arkansas is a formula driven entity and did not make a request for general revenue.

The College is requesting additional cash appropriation for the college through the locations of Helena, DeWitt, and Stuttgart.

Helena PCCUA is requesting additional cash appropriation in the amount of \$2.75 million for salaries and matching, for capital improvement an increase of \$3 million, and \$250,000 for operating expenses.

DeWitt PCCUA is requesting additional cash appropriation in the amount of \$800,000 for salaries and matching, for operating expenses and increase of \$250,000, and \$150,000 for capital outlay.

Stuttgart PCCUA is requesting additional cash appropriation in the amount of \$1.15 million for salaries and matching, for capital improvements an increase of \$10 million to complete the Grand Prairie Center, and a total of \$1 million for the maintenance and operation line items.

### Personnel Request:

The College is not requesting any additional positions or LIM revisions.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION PHILLIPS COMMUNITY COLLEGE UA

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY 308	7,914,860		7,450,485		7,862,011		8,057,729		8,057,729	
2 STATE TREASURY 1BW	953,230		1,165,868		1,165,868		981,857		981,857	
3 STATE TREASURY 413	1,272,768		1,645,893		1,645,893		1,391,460		1,391,460	
4 CASH A73	8,585,038		27,590,000		27,590,000		33,365,000		33,365,000	
5 CASH B08	415,338		8,770,000		8,770,000		9,970,000		9,970,000	
6 CASH A81	1,520,211		9,270,000		9,270,000		21,420,000		21,420,000	
7										
8										
9										
10										
11 TOTAL	\$20,661,446	220	\$55,892,246	235	\$56,303,772	324	\$75,186,046	219	\$75,186,046	219
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	9,025,199	39%	9,107,598	16%			9,276,398	12%	9,276,398	12%
14 EDUCATIONAL EXCELLENCE TRUST FUND	725,221	3%	729,375	1%			729,375	1%	729,375	1%
15 WORKFORCE 2000	451,888	2%	425,273	1%			425,273	1%	425,273	1%
16 CASH FUNDS	7,376,552	31%	42,180,000	75%			61,305,000	82%	61,305,000	82%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	5,862,392	25%	3,450,000	6%			3,450,000	5%	3,450,000	5%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$23,441,252	100%	\$55,892,246	100%			\$75,186,046	100%	\$75,186,046	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$2,779,806)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$3,125,854
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$747,276
INVENTORIES	\$48,212
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,596,585
RESERVE FOR SPECIFIC ITEM (Grand Prairie Center Construction)	\$800,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$66,219)

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

PHILLIPS COMMUNITY COLLEGE UA

NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	5,797,514	6,819,864	6,837,046
2 RESEARCH			
3 PUBLIC SERVICE	606,709	610,389	625,000
4 ACADEMIC SUPPORT	1,516,130	1,211,729	1,225,000
5 STUDENT SERVICES	1,006,646	1,140,067	1,150,000
6 INSTITUTIONAL SUPPORT	3,436,379	2,883,500	2,900,000
7 PHYSICAL PLANT M&O	1,657,794	1,550,177	1,575,000
8 SCHOLARSHIPS & FELLOWSHIPS	373,935	335,000	335,000
9			
10			
11			
12			
13 MANDATORY TRANSFERS	698,309	622,520	695,000
14 AUXILIARY TRANSFERS	68,600	70,000	70,000
15 NON-MANDATORY TRANSFERS	666,632	288,000	288,000
16 TOTAL UNREST. E&G EXP.	\$15,828,648	\$15,531,246	\$15,700,046
17 NET LOCAL INCOME	6,408,407	5,269,000	5,269,000
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	9,025,199	9,107,598	9,276,398
20 EDUCATIONAL EXCELLENCE	725,221	729,375	729,375
21 WORKFORCE 2000	451,888	425,273	425,273
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$16,610,715	\$15,531,246	\$15,700,046

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

PHILLIPS COMMUNITY COLLEGE UA  
\_\_\_\_\_  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	2,689,553	2,700,000	2,700,000
2 ALL OTHER FEES	182,109	195,000	195,000
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	113,210	185,000	185,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	29,654	25,000	25,000
6 INVESTMENT INCOME	13,841	20,000	20,000
7 OTHER CASH INCOME:	3,380,040	2,144,000	2,144,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	6,408,407	5,269,000	5,269,000
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$6,408,407	\$5,269,000	\$5,269,000

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CWP0000

INSTITUTION PHILLIPS COMMUNITY COLLEGE UA (HELENA)

APPROPRIATION 308

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	AHECB RECOMMENDATION	LEGISLATIVE
	2008-09	2009-10	2009-10	2010-11	2010-11
1 REGULAR SALARIES	6,150,536	5,764,774	6,083,190	6,234,626	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	1,264,460	1,212,012	1,278,957	1,310,796	
5 OPERATING EXPENSES	499,864	473,699	499,864	512,307	
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$7,914,860	\$7,450,485	\$7,862,011	\$8,057,729	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	7,195,406	6,721,110		7,328,354	
17 EDUCATIONAL EXCELLENCE TRUST FUNDS	725,221	729,375		729,375	
18 SPECIAL REVENUES * [WF2000]					
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$7,920,627	\$7,450,485		\$8,057,729	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$5,767)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CWP0000

INSTITUTION PHILLIPS COMMUNITY COLLEGE UA (DEWITT)

APPROPRIATION 1BW

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	623,913	797,635	797,635	671,743	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	145,671	178,233	178,233	150,102	
5 OPERATING EXPENSES	183,646	190,000	190,000	160,012	
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$953,230	\$1,165,868	\$1,165,868	\$981,857	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	529,381	740,595		556,584	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	451,888	425,273		425,273	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$981,269	\$1,165,868		\$981,857	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$28,039)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CWP0000

INSTITUTION PHILLIPS COMMUNITY COLLEGE UA (STUTT GART)

APPROPRIATION 413

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	LEGISLATIVE RECOMMENDATION	
				AHECB RECOMMENDATION 2010-11	2010-11
1 REGULAR SALARIES	800,869	1,107,907	1,107,907	936,639	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	204,607	237,986	237,986	201,197	
5 OPERATING EXPENSES	267,292	300,000	300,000	253,624	
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$1,272,768	\$1,645,893	\$1,645,893	\$1,391,460	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	1,300,412	1,645,893		1,391,460	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]					
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$1,300,412	\$1,645,893		\$1,391,460	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$27,644)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2150000 INSTITUTION PHILLIPS COMMUNITY COLLEGE UA (HELENA) APPROPRIATION A73

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	1,122,448	3,500,000	3,500,000	6,000,000	
2 EXTRA HELP WAGES	622,111	550,000	550,000	550,000	
3 OVERTIME	129,221	140,000	140,000	140,000	
4 PERSONAL SERVICES MATCHING	1,272,252	1,500,000	1,500,000	1,750,000	
5 OPERATING EXPENSES	3,194,772	3,975,000	3,975,000	4,000,000	
6 CONFERENCE FEES & TRAVEL	249,285	200,000	200,000	200,000	
7 PROFESSIONAL FEES AND SERVICES	807,987	1,000,000	1,000,000	1,000,000	
8 DATA PROCESSING		700,000	700,000	700,000	
9 CAPITAL OUTLAY	463,701	3,000,000	3,000,000	3,000,000	
10 CAPITAL IMPROVEMENTS		10,000,000	10,000,000	13,000,000	
11 DEBT SERVICE	698,310	3,000,000	3,000,000	3,000,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS					
13 PROMOTIONAL ITEMS	24,951	25,000	25,000	25,000	
14					
15					
16					
17 TOTAL APPROPRIATION	\$8,585,038	\$27,590,000	\$27,590,000	\$33,365,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	4,429,611	2,325,478		2,325,478	
20 FEDERAL CASH FUNDS	4,155,427	1,200,000		1,200,000	
21 OTHER CASH FUNDS		24,064,522		29,839,522	
22 TOTAL INCOME	\$8,585,038	\$27,590,000		\$33,365,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED 2010-11	RECOMMENDED 2010-11	2010-11
REGULAR POSITIONS	150	150	188	117	117	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	168	202	600	600	600	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2150000 INSTITUTION PHILLIPS COMMUNITY COLLEGE UA (DEWITT) APPROPRIATION B08

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	35,990	750,000	750,000	1,500,000	
2 EXTRA HELP WAGES	8,720	200,000	200,000	200,000	
3 OVERTIME	17,427	70,000	70,000	70,000	
4 PERSONAL SERVICES MATCHING	8,216	250,000	250,000	300,000	
5 OPERATING EXPENSES	2,941	1,000,000	1,000,000	1,250,000	
6 CONFERENCE FEES & TRAVEL	8,025	50,000	50,000	50,000	
7 PROFESSIONAL FEES AND SERVICES	42,096	50,000	50,000	50,000	
8 DATA PROCESSING		150,000	150,000	150,000	
9 CAPITAL OUTLAY	291,923	250,000	250,000	400,000	
10 CAPITAL IMPROVEMENTS		5,000,000	5,000,000	5,000,000	
11 DEBT SERVICE		1,000,000	1,000,000	1,000,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS					
13					
14					
15					
16					
17 TOTAL APPROPRIATION	\$415,338	\$8,770,000	\$8,770,000	\$9,970,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	994,246	1,380,568		1,380,568	
20 FEDERAL CASH FUNDS					
21 OTHER CASH FUNDS		7,389,432		8,589,432	
22 TOTAL INCOME	\$994,246	\$8,770,000		\$9,970,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$578,908)	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS REQUESTED	NON-CLASSIFIED POSITIONS RECOMMENDED	LEG REC
	2008-09	2009-10	2009-10	2010-11	2010-11	2010-11
REGULAR POSITIONS	36	43	66	50	50	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	55	70	150	150	150	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2150000 INSTITUTION PHILLIPS COMMUNITY COLLEGE UA (STUTT GART) APPROPRIATION A81

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	335,780	1,100,000	1,100,000	2,000,000	
2 EXTRA HELP WAGES	1,941	250,000	250,000	250,000	
3 OVERTIME	42,030	70,000	70,000	70,000	
4 PERSONAL SERVICES MATCHING	59,124	350,000	350,000	600,000	
5 OPERATING EXPENSES	263,781	1,000,000	1,000,000	1,250,000	
6 CONFERENCE FEES & TRAVEL	11,521	50,000	50,000	50,000	
7 PROFESSIONAL FEES AND SERVICES	173,037	50,000	50,000	400,000	
8 DATA PROCESSING		150,000	150,000	250,000	
9 CAPITAL OUTLAY	632,998	250,000	250,000	400,000	
10 CAPITAL IMPROVEMENTS		5,000,000	5,000,000	15,000,000	
11 DEBT SERVICE		1,000,000	1,000,000	1,150,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS					
13					
14					
15					
16					
17 TOTAL APPROPRIATION	\$1,520,211	\$9,270,000	\$9,270,000	\$21,420,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	1,952,695	1,562,954		1,562,954	
20 FEDERAL CASH FUNDS	1,706,965	2,250,000		2,250,000	
21 OTHER CASH FUNDS		5,457,046		17,607,046	
22 TOTAL INCOME	\$3,659,660	\$9,270,000		\$21,420,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$2,139,449)	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS REQUESTED	NON-CLASSIFIED POSITIONS RECOMMENDED	LEG REC
	2008-09	2009-10	2009-10	2010-11	2010-11	2010-11
REGULAR POSITIONS	34	42	70	52	52	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	86	101	150	150	150	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

PHILLIPS COMMUNITY COLLEGE UA  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES	72,411	145,978		(73,567)	80,070	135,000		(54,930)
6 COLLEGE UNION				0				0
7 BOOKSTORE	43,035			43,035	30,000			30,000
8 STUDENT ORGANIZATIONS AND PUBLICATIONS		31,197		(31,197)		35,230		(35,230)
9 STUDENT HEALTH SERVICES				0				0
10 OTHER	23,721	26,088		(2,367)		9,840		(9,840)
11 SUBTOTAL	\$139,167	\$203,263	\$0	(\$64,096)	\$110,070	\$180,070	\$0	(\$70,000)
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***	68,600			68,600	70,000			70,000
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$207,767	\$203,263	\$0	\$4,504	\$180,070	\$180,070	\$0	\$0

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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.

\*Line 10 includes facility rental revenue and usage expenditures.

\*Line 13 includes transfers from E&G to support the cafeteria and student activities.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

PHILLIPS COMMUNITY COLLEGE UA  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						225
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>6</u>	Black Male:	<u>4</u>	Other Male:	<u>0</u>	Total Male: <u>10</u>
White Female:	<u>16</u>	Black Female:	<u>7</u>	Other Female:	<u>0</u>	Total Female: <u>23</u>
Nonclassified Health Care Employees:						
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>0</u>
Classified Employees:						
White Male:	<u>17</u>	Black Male:	<u>17</u>	Other Male:	<u>0</u>	Total Male: <u>34</u>
White Female:	<u>53</u>	Black Female:	<u>26</u>	Other Female:	<u>0</u>	Total Female: <u>79</u>
Faculty:						
White Male:	<u>18</u>	Black Male:	<u>2</u>	Other Male:	<u>1</u>	Total Male: <u>21</u>
White Female:	<u>48</u>	Black Female:	<u>9</u>	Other Female:	<u>1</u>	Total Female: <u>58</u>
Total White Male:	<u>41</u>	Total Black Male:	<u>23</u>	Total Other Male:	<u>1</u>	Total Male: <u>65</u>
Total White Female:	<u>117</u>	Total Black Female:	<u>42</u>	Total Other Female:	<u>1</u>	Total Female: <u>160</u>
Total White:	<u>158</u>	Total Black:	<u>65</u>	Total Other:	<u>2</u>	Total Employees: <u>225</u>
				<b>Total Minority:</b>	<u>67</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Phillips Community College - University of Arkansas**  
**June 30, 2008**

<p><i>Finding:</i></p>	<p>Financial statements should be presented fairly in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). As reported in the previous year, the College's internal control system did not prevent or detect misstatements as follows:</p> <ol style="list-style-type: none"><li>a. The Statement of Net Assets did not reflect \$120,296 of sales tax receivable and overstated accounts payable by \$21,144.</li><li>b. Classification errors of \$2,156,172 in the Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets resulted from improper reporting as follows:<ul style="list-style-type: none"><li>• \$1,100,000 capital appropriation was reported as a state appropriation.</li><li>• \$781,361 of income was reported as non-operating instead of operating revenue.</li><li>• Scholarship expenses were overstated \$200,341.</li><li>• Deferred revenue of \$37,158 was incorrectly recorded as non-current liabilities.</li><li>• State appropriations were improperly reduced by \$37,312 for a refund of prior year revenues instead of classifying as other changes in net assets.</li></ul></li><li>c. Numerous errors in the Statement of Cash Flows were noted, including overstatements of grants and contracts and employee benefits of \$303,875 and \$463,304, respectively, within the operating activities section.</li></ol> <p>When these errors were brought to the attention of College personnel, the</p>
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**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Phillips Community College - University of Arkansas**  
**June 30, 2008**

	financial statements were corrected.
<i>University's Response:</i>	Classification errors were made but corrected when PCCUA was informed of the errors. The bottom line of the cash flow statement was not affected. Plans and procedures are being prepared at PCCUA to help prevent this type of classification error in the future.
<i>Finding:</i>	We could not substantiate the withdrawal date for 12 students enrolled in the fall and spring terms of 89 students examined, and therefore, were unable to confirm enrollment on the eleventh day of class.
<i>University's Response:</i>	PCCUA has procedures in place to retain both hard copy and electronic versions of all withdrawal documentation.

The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Phillips Community College - University of Arkansas was 46 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

## **PULASKI TECHNICAL COLLEGE**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Requests:

Pulaski Technical College is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation at this time.

#### Personnel Request:

The College continues to experience significant enrollment growth with a fall 2009 credit headcount enrollment of 10,258. This continued growth requires that the College address its staffing needs. As a result of the growth and development, the College requested two new positions, an Executive Vice President and a Director of Procurement.



**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION PULASKI TECHNICAL COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	15,604,491		16,240,559		18,861,621		24,397,865		16,485,951	
2 CASH	76,960,666		148,800,000		148,800,000		148,800,000		148,800,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$92,565,157	683	\$165,040,559	892	\$167,661,621	914	\$173,197,865	789	\$165,285,951	789
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	13,693,575	15%	14,415,584	9%			22,572,890	13%	14,660,976	9%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	1,939,188	2%	1,824,975	1%			1,824,975	1%	1,824,975	1%
16 CASH FUNDS	25,815,855	28%	29,800,000	18%			29,800,000	17%	29,800,000	18%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	51,293,281	55%	119,000,000	72%			119,000,000	69%	119,000,000	72%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$92,741,899	100%	\$165,040,559	100%			\$173,197,865	100%	\$165,285,951	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$176,742)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$8,282,728
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$947,180
INVENTORIES	\$21,529
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$32,915
INSURANCE DEDUCTIBLES	\$30,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$3,200,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.) PTC REV BOND DEBT SVC PAYMENT	\$2,054,440
OTHER (FOOTNOTE BELOW) START-UP COST BIG ROCK BISTRO	\$58,612
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$1,938,052

STARTUP FOR BIG ROCK BISTRO \$53,395                      PREPAID EXPENSES \$5217

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

PULASKI TECHNICAL COLLEGE

NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	15,061,838	17,620,924	17,980,000
2 RESEARCH			
3 PUBLIC SERVICE			
4 ACADEMIC SUPPORT	4,086,444	5,787,778	5,825,000
5 STUDENT SERVICES	2,666,307	2,722,662	2,840,000
6 INSTITUTIONAL SUPPORT	4,848,511	5,908,139	5,970,000
7 PHYSICAL PLANT M&O	2,706,314	3,031,624	3,095,960
8 SCHOLARSHIPS & FELLOWSHIPS	1,348,204	1,407,000	1,650,000
9			
10			
11			
12			
13 MANDATORY TRANSFERS	3,155,734	3,379,781	3,550,000
14 AUXILIARY TRANSFERS	671,177	50,000	75,000
15 NON-MANDATORY TRANSFERS	143,867		
16 TOTAL UNREST. E&G EXP.	\$34,688,396	\$39,907,908	\$40,985,960
17 NET LOCAL INCOME	21,097,669	23,667,349	24,500,009
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	13,693,575	14,415,584	14,660,976
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	1,939,188	1,824,975	1,824,975
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$36,730,432	\$39,907,908	\$40,985,960

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

PULASKI TECHNICAL COLLEGE

(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	19,190,533	21,567,023	22,100,000
2 ALL OTHER FEES			
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	422,276	430,000	450,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	0 299,658	1,060,422	1,200,000
6 INVESTMENT INCOME	82,559	30,000	30,000
7 OTHER CASH INCOME:	1,102,643	579,904	720,009
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	21,097,669	23,667,349	24,500,009
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$21,097,669	\$23,667,349	\$24,500,009

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTP0000

INSTITUTION PULASKI TECHNICAL COLLEGE

APPROPRIATION 734

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	15,179,491	15,915,559	18,000,000	16,110,951	
2 EXTRA HELP WAGES	425,000	325,000	475,000	375,000	
3 OVERTIME			386,499		
4 PERSONAL SERVICES MATCHING					
5 OPERATING EXPENSES			122		
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$15,604,491	\$16,240,559	\$18,861,621	\$16,485,951	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	13,693,575	14,415,584		14,660,976	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	1,939,188	1,824,975		1,824,975	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS	0				
22 TOTAL INCOME	\$15,632,763	\$16,240,559		\$16,485,951	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$28,272)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2930000

INSTITUTION PULASKI TECHNICAL COLLEGE

APPROPRIATION B66

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2010-11	LEGISLATIVE RECOMMENDATION 2010-11
1 REGULAR SALARIES	3,849,741	17,776,720	17,776,720	17,000,000	
2 EXTRA HELP WAGES	933,389	1,500,000	1,200,000	1,300,000	
3 OVERTIME	8,738	110,000	110,000	110,000	
4 PERSONAL SERVICES MATCHING	4,865,406	10,080,800	10,080,800	10,080,000	
5 OPERATING EXPENSES	56,057,760	66,879,480	66,904,480	68,000,000	
6 CONFERENCE FEES & TRAVEL	289,848	335,162	335,162	360,000	
7 PROFESSIONAL FEES AND SERVICES	342,072	4,250,000	4,250,000	4,250,000	
8 DATA PROCESSING					
9 CAPITAL OUTLAY	756,429	3,200,000	3,500,000	3,200,000	
10 CAPITAL IMPROVEMENTS	6,687,269	37,500,000	37,500,000	37,500,000	
11 DEBT SERVICE	3,154,810	7,142,838	7,142,838	7,000,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS					
13 PROMOTIONAL ITEMS	15,204	25,000			
14					
15					
16					
17 TOTAL APPROPRIATION	\$76,960,666	\$148,800,000	\$148,800,000	\$148,800,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	21,097,669	23,800,000		23,800,000	
20 FEDERAL CASH FUNDS	51,293,281	119,000,000		119,000,000	
21 OTHER CASH FUNDS	4,718,186	6,000,000		6,000,000	
22 TOTAL INCOME	\$77,109,136	\$148,800,000		\$148,800,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$148,470)	\$0		\$0	\$0

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

	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED 2009-10	NON-CLASSIFIED POSITIONS REQUESTED 2010-11	NON-CLASSIFIED POSITIONS 2010-11	LEG REC 2010-11
REGULAR POSITIONS	683	892	914	789	789	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	300	300	300	300	300	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

Other Cash Funds

Non federal grants, contributions and miscellaneous grants  
through our foundation, higher education bond proceeds and  
interest

4,718,186      6,000,000

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

(NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES	457,678	635,587		(177,909)	0	0		0
6 COLLEGE UNION				0				0
7 BOOKSTORE	349,869			349,869	340,000			340,000
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER SPACE RENTAL & VEND REBA	56,325	35,590		20,735	63,000	50,000		13,000
11 SUBTOTAL	\$863,872	\$671,177	\$0	\$192,695	\$403,000	\$50,000	\$0	\$353,000
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$863,872	\$671,177	\$0	\$192,695	\$403,000	\$50,000	\$0	\$353,000

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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**

PULASKI TECHNICAL COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						324
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	25	Black Male:	5	Other Male:	1	Total Male: 31
White Female:	53	Black Female:	13	Other Female:		Total Female: 66
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Classified Employees:						
White Male:	25	Black Male:	6	Other Male:		Total Male: 31
White Female:	34	Black Female:	21	Other Female:	1	Total Female: 56
Faculty:						
White Male:	70	Black Male:	2	Other Male:		Total Male: 72
White Female:	60	Black Female:	8	Other Female:		Total Female: 68
Total White Male:	120	Total Black Male:	13	Total Other Male:	1	Total Male: 134
Total White Female:	147	Total Black Female:	42	Total Other Female:	1	Total Female: 190
Total White:	267	Total Black:	55	Total Other:	2	Total Employees: 324
				<b>Total Minority:</b>	57	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Pulaski Technical College**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Pulaski Technical College was 5 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.



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## **RICH MOUNTAIN COMMUNITY COLLEGE**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Requests:

Rich Mountain Community College is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation at this time.

#### Personnel Request:

The College is not requesting additional personnel or LIM revisions at this time.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION RICH MOUNTAIN COMMUNITY COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	3,352,923		3,418,649		3,613,269		4,122,397		3,475,439	
2 CASH	3,351,674		8,495,000		8,495,000		8,495,000		8,495,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$6,704,597	79	\$11,913,649	131	\$12,108,269	131	\$12,617,397	110	\$11,970,439	110
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	3,182,888	47%	3,220,954	27%			3,924,702	31%	3,277,744	27%
14 EDUCATIONAL EXCELLENCE TRUST FUND	196,570	3%	197,695	2%			197,695	2%	197,695	2%
15 WORKFORCE 2000		0%		0%				0%		0%
16 CASH FUNDS	3,240,246	48%	6,031,000	51%			6,031,000	48%	6,031,000	50%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	111,428	2%	2,464,000	21%			2,464,000	20%	2,464,000	21%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$6,731,132	100%	\$11,913,649	100%			\$12,617,397	100%	\$11,970,439	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$26,535)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$2,471,798
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$395,000
INVENTORIES	\$135,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$20,000
MAJOR CRITICAL SYSTEMS FAILURES	\$950,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$700,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$200,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$71,798

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

RICH MOUNTAIN COMMUNITY COLLEGE  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	1,436,165	1,337,922	1,421,370
2 RESEARCH			0
3 PUBLIC SERVICE	102,462	115,466	122,668
4 ACADEMIC SUPPORT	423,022	351,797	373,739
5 STUDENT SERVICES	338,272	350,728	372,604
6 INSTITUTIONAL SUPPORT	904,822	970,306	1,030,826
7 PHYSICAL PLANT M&O	438,418	440,231	467,689
8 SCHOLARSHIPS & FELLOWSHIPS	165,206	184,000	195,476
9 STAFF BENEFITS	943,429	998,626	1,060,912
10			
11			
12			
13 MANDATORY TRANSFERS			
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS			
16 TOTAL UNREST. E&G EXP.	\$4,751,796	\$4,749,076	\$5,045,284
17 NET LOCAL INCOME	1,470,407	1,539,064	1,569,845
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	3,182,888	3,220,954	3,277,744
20 EDUCATIONAL EXCELLENCE	196,570	197,695	197,695
21 WORKFORCE 2000			
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$4,849,865	\$4,957,713	\$5,045,284

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

RICH MOUNTAIN COMMUNITY COLLEGE  
 \_\_\_\_\_  
 (NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	1,154,357	1,232,564	1,257,215
2 ALL OTHER FEES	169,346	95,500	97,410
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION			
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	35,276	30,000	30,600
7 OTHER CASH INCOME: indirect cost reimb, facility rental, misc	111,428	181,000	184,620
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	1,470,407	1,539,064	1,569,845
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$1,470,407	\$1,539,064	\$1,569,845

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND 2190000

INSTITUTION RICH MOUNTAIN COMMUNITY COLLEGE

APPROPRIATION A26

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	2,296,158	2,296,158	2,300,000	2,300,000	
2 EXTRA HELP WAGES	20,000	20,000	25,000	30,000	
3 OVERTIME	0	0	0	0	
4 PERSONAL SERVICES MATCHING	594,246	594,246	575,000	564,593	
5 OPERATING EXPENSES	430,519	496,245	550,000	450,000	
6 CONFERENCE FEES & TRAVEL	12,000	12,000	25,000	30,000	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)				0	
8 CAPITAL OUTLAY			138,269	100,846	
9 DATA PROCESSING SERVICES				0	
10 FUNDED DEPRECIATION				0	
11					
12					
13					
14 TOTAL APPROPRIATION	\$3,352,923	\$3,418,649	\$3,613,269	\$3,475,439	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	3,182,888	3,220,954		3,277,744	
17 EDUCATIONAL EXCELLENCE TRUST FUNDS	196,570	197,695		197,695	
18 SPECIAL REVENUES * [WF2000]					
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS (Note 1)	0				
22 TOTAL INCOME	\$3,379,458	\$3,418,649		\$3,475,439	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$26,535)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND CWR0000 INSTITUTION RICH MOUNTAIN COMMUNITY COLLEGE APPROPRIATION 112

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	APPROPRIATION	AHECB RECOMMENDATION	RECOMMENDATION
			2009-10	2010-11	2010-11
1 REGULAR SALARIES	1,234,526	3,525,520	3,525,520	3,525,520	
2 EXTRA HELP WAGES	112,464	220,000	220,000	220,000	
3 OVERTIME	0	0	0	0	
4 PERSONAL SERVICES MATCHING	451,019	1,496,210	1,496,210	1,496,210	
5 OPERATING EXPENSES	1,369,874	2,053,270	2,053,270	2,053,270	
6 CONFERENCE FEES & TRAVEL	161,472	340,000	340,000	340,000	
7 PROFESSIONAL FEES AND SERVICES	4,415	10,000	10,000	10,000	
8 DATA PROCESSING		0	0	0	
9 CAPITAL OUTLAY	17,905	650,000	650,000	650,000	
10 CAPITAL IMPROVEMENTS				0	
11 DEBT SERVICE		200,000	200,000	200,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS					
13					
14					
15					
16					
17 TOTAL APPROPRIATION	\$3,351,674	\$8,495,000	\$8,495,000	\$8,495,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	1,154,357	1,868,000		1,868,000	
20 FEDERAL CASH FUNDS	111,428	2,464,000		2,464,000	
21 OTHER CASH FUNDS	2,085,889	4,163,000		4,163,000	
22 TOTAL INCOME	\$3,351,674	\$8,495,000		\$8,495,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	2010-11
				2010-11	2010-11	
REGULAR POSITIONS	79	131	131	110	110	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	20	71	71	71	71	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

RICH MOUNTAIN COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>79</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>13</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>13</u>
White Female:	<u>30</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>30</u>
Nonclassified Health Care Employees:						
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>0</u>
Classified Employees:						
White Male:	<u>5</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>5</u>
White Female:	<u>13</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>13</u>
Faculty:						
White Male:	<u>8</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>8</u>
White Female:	<u>10</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>10</u>
Total White Male:	<u>26</u>	Total Black Male:	<u>0</u>	Total Other Male:	<u>0</u>	Total Male: <u>26</u>
Total White Female:	<u>53</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>0</u>	Total Female: <u>53</u>
Total White:	<u>79</u>	Total Black:	<u>0</u>	Total Other:	<u>0</u>	Total Employees: <u>79</u>
				<b>Total Minority:</b>	<u>0</u>	

FORM 10-8



**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

RICH MOUNTAIN COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:				<u>79</u>		
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						Total
White Male:	<u>13</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Male: <u>13</u>
White Female:	<u>30</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>30</u>
Nonclassified Health Care Employees:						Total
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Male: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>0</u>
Classified Employees:						Total
White Male:	<u>5</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Male: <u>5</u>
White Female:	<u>13</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>13</u>
Faculty:						Total
White Male:	<u>8</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Male: <u>8</u>
White Female:	<u>10</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>10</u>
Total White Male:	<u>26</u>	Total Black Male:	<u>0</u>	Total Other Male:	<u>0</u>	Total Male: <u>26</u>
Total White Female:	<u>53</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>0</u>	Total Female: <u>53</u>
Total White:	<u>79</u>	Total Black:	<u>0</u>	Total Other:	<u>0</u>	Total Employees: <u>79</u>
				<b>Total Minority:</b>	<u>0</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Rich Mountain Community College**  
**June 30, 2008**

<p><i>Finding No. 1:</i></p>	<p>Reconciliation and financial statement procedures were not being performed in a manner to ensure accuracy of all general ledger account balances and financial statements. Audit adjustments in the amount of \$442,185 were made to several general ledger accounts in order for a fair presentation of the financial activity of the College. These adjustments included reversal of erroneous journal entries posted to the College's general ledger which had caused several account balances such as student accounts receivable and accounts payable to not agree with subsidiary ledgers. A similar finding was reported in the previous audit. Additionally, the Statement of Net Assets was corrected for the following errors: (a) reclassification of cash and cash equivalents of \$281,362 from current to noncurrent assets and (b) reclassification of net assets of \$1,000,000 from restricted – expendable to unrestricted. Due to lack of management oversight, procedures have not been implemented for the timely completion of financial statements.</p>
<p><i>Institution's Response:</i></p>	<p>Monthly reconciliation procedures are now in place to help ensure that the financial statements properly present account balances. In prior years, all cash and cash equivalents had been presented with current assets, but we will concur with audit findings and properly report current and noncurrent cash and cash equivalents. We concur that the \$1,000,000 should have been recorded in the financial statements as unrestricted. These funds have a temporary Board restriction on them as to use and which was incorrectly transposed to the financial statements as restricted. Due to lack of personnel resources, the financial statements have not been presented timely. In the past year, the College has added a Fiscal Projects Coordinator who is responsible for reconciling and reporting. This additional staff person will help ensure that reports are timely as we go forward.</p>
<p><i>Finding No. 2:</i></p>	<p>The following internal control weaknesses were discovered during the software application reviews of the payroll and student billing systems:</p> <ul style="list-style-type: none"> <li>A. Security access assigned within all applications reviewed violates segregation of duties, as Student Billing users have the ability to receipt cash and record billing transactions; and post cash receipts;</li> </ul>

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Rich Mountain Community College**  
**June 30, 2008**

	<p>to void transactions and to delete records. Payroll duties have been combined with HR, allowing users to add employees and make unlimited adjustments to salaries and benefits. Failure to properly assign or limit access permissions affords users the ability to process and conceal unauthorized transactions.</p> <p>B. Data integrity controls are inadequate. Posting and balancing controls in the Student Billing system are weak, allowing processing of erroneous refunds (e.g., amounts greater than credit balance, resulting in student liability; negative refund, resulting in student liability) and posting of erroneous transactions with no generation of error listings; the system further allows voiding of receipts after posting of refunds and account write-offs. In the payroll system, employee pay is not linked to position level to prevent unauthorized raises; and a manual check screen lacking field edit controls enables payroll users to process checks against non-payroll bank accounts. These conditions increase the likelihood of erroneous or unauthorized transactions, and may reduce the reliability of information produced by the system.</p>
<p><i>Recommendation:</i></p>	<p>A. Rich Mountain Community College review and restructure job roles to incorporate proper segregation of duties and limit system access to only that necessary for users to perform their job functions.</p> <p>B. Rich Mountain Community College work with software application vendors to conduct a review of field edit rules, and strengthen integrity checks at data entry points within the application.</p>
<p><i>Institution's Response:</i></p>	<p>A. We recognized that we had a segregation of duty issue between the human resources and payroll functions and have separated those responsibilities. The human resources director will have the responsibility to set up new employees and make changes to existing employees, but will not have access to processing payrolls. The human resources director will not have access to any check writing processes, either manual or electronically. The backup payroll Processing functions will continue to be handled by the business manager, but that individual will no longer have employee record update access. The VPA will serve as backup for the human resources</p>

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Rich Mountain Community College**  
**June 30, 2008**

	<p>director for adjusting employee records if the situation warrants. The VPA does not process payroll or post entries to the general ledger.</p> <p>The VPA and the Director of Computer Services will work together to ensure that job descriptions take into account security access and proper segregation of duties to address the safeguarding of confidential information to protect the assets of the College.</p> <p>B. The Director of Computer Services along with the VP of administration and the President of the College are currently looking at a new self-service HR system which has just become available for Great Plains. The package does provide employees with several new functions with one being a web-based timesheet system which will require employee input by non-salaried employees and a supervisor approval tree for processing timesheets. Once the approval process is complete, the information is automatically rolled into payroll for processing. This should eliminate the need of manual time and wage entry and should eliminate several input errors which have occurred in the past.</p> <p>In addition, Computer Services has created some new reports to identify inactive departments and also to compare payroll posting to GL posting for differences. These reports are automatically generated after payroll is posted and emailed to the appropriate people.</p> <p>The separation of HR and payroll will provide even better security. Employee, salary, deductions and benefits should be entered by HR and used by payroll. HR should review the payroll reports after process to ensure they are correct. Separation of duties and cross checking should eliminate some of the issues we are seeing now.</p> <p>Per auditor request, the manual check screen has been removed from the payroll menu for the employees who process payroll and should no longer be an issue.</p>
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<i>Finding No. 3:</i>	The following internal control weaknesses were discovered during the software application reviews of the payroll and student billing systems:
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**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Rich Mountain Community College**  
**June 30, 2008**

	<p>General Controls</p> <p>A. Data center physical security and environmental controls are not considered adequate to protect critical network components and the data warehouse. Keys to the server room are not properly safeguarded to prevent unauthorized entry. There is no written policy for dealing with fire emergencies, smoke detectors are not installed, and a fire inspection has not been performed.</p> <p>B. A formal, documented and approved disaster recovery plan has not been developed or tested. Business continuity plans have not been defined as a basis for disaster recovery planning. Without adequate planning, a disaster or major interruption could result in the extended loss of computer processing abilities, and undue financial and personnel burdens on College resources.</p>
<p><i>Recommendation:</i></p>	<p>A. Physical security and environmental controls be strengthened in the Data Center to prevent damage to electronic equipment and loss of processing capability.</p> <p>B. Business Continuity and Disaster Recovery Plans be developed, documented, approved by management and tested on a periodic basis. A copy of these plans should be stored at a secure off-site location.</p>
<p><i>Institution's Response:</i></p>	<p>A. Maintenance is in the process of re-keying all of the locks to the wiring closets, computer storage, server room and office of the Director of Computer Services. Access will be restricted to Computer Services employees, the Director of Maintenance, the maintenance employee in charge of servicing the A/C systems and the VP of Administration. Completion is planned for the first week of March, 2009. An AVTECH security system has been installed and is currently monitoring access to the server room. Currently all entry into the server room is monitored by a door sensor with email and text messages being sent to Computer Services employees upon activation.</p>

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Rich Mountain Community College**  
**June 30, 2008**

	<p>B. The business continuity plan was originally an administrative project. Most daily processes have been documented but the documentation has not been completely maintained. The RMCC technology plan was updated during the summer 2008 but needs to be updated again and finalized. At the recommendation of Legislative IT Audit, Computer Services will be taking a much larger role in the development of the plan. Currently, Computer Services is currently working with administration to identify critical areas and Computer Services will be contacting DIS representatives for suggestions. Completion of the business continuity plan will probably run into the next fiscal year but should be completed and tested in FY 2009-2010.</p> <p>Additionally, Computer Services is currently drafting a Disaster Recovery Plan proposal for FY 09-10. Currently, backup tapes are rotated to an offsite location and stored in a fireproof file cabinet. It was recommended that RMCC purchase a fireproof data safe for the Waldron site and that is currently being addressed for the 2009-2010 budget year.</p> <p>Currently, all critical RMCC systems are MS SQL 2005 based with all critical system data being housed on the RMCC Microsoft SQL server data. A full daily SQL backup is performed disk to disk on the SQL server at 10:00 each night of the week and is immediately copied to the staff data server. Retention time for each disk to disk backup is 30 days on the SQL server and 10 days on the staff server. The circulation data is backed up disk to disk to the staff data server at 10:00 each night, Monday-Friday with disk to disk retention time being 10 days. The Microsoft Exchange data is backed up daily, disk to disk, to the staff server at 10:00 PM on Friday nights. Full encrypted backups of the staff data server is performed on Saturday mornings at 1:00 AM and are to tape. Currently, there are 50 tapes in the cycle with one being used for each backup. Fiscal year end tapes are currently maintained indefinitely. Encrypted differential backups are performed Monday through Friday at 11:00 PM, on the staff server and rotated off-campus. Currently, 2 1TB USB hard drives are being used in the daily</p>
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**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Rich Mountain Community College**  
**June 30, 2008**

	rotation with a 3 week retention time of backup sets on the drives.
<i>Finding No. 4:</i>	Application Controls Proper password account lockout controls are not established and a history file is not maintained. Password complexity and length requirements do not meet minimum industry standards, and adequate password change intervals are not established.
<i>Recommendation:</i>	Rich Mountain Community College strengthen data access security controls to prevent unauthorized access to applications.
<i>Institution's Response:</i>	The Director of Computer Services is reviewing all data access points to implement controls to prevent unauthorized access to applications.

The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Rich Mountain Community College was 13 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

## **SOUTH ARKANSAS COMMUNITY COLLEGE**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Requests:

South Arkansas Community College is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation but has requested varying the amounts in some line items. The adjustments among the line items will provide for funds that will be received for a Title III Grant, and a possible Recovery Act Health Care and other High Growth and Emerging Industries Grant.

#### Personnel Request:

The College has not requested an increase in the number of positions but has requested that eight nine-month faculty positions be deleted and that eight twelve-month faculty positions be added. We have a large number of health science programs that are twelve-month programs.



**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION SOUTH ARKANSAS COMMUNITY COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	6,844,084		6,912,777		7,266,500		8,201,751		7,027,769	
2 CASH	6,182,157		23,871,589		23,871,589		23,871,589		23,871,589	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$13,026,241	210	\$30,784,366	214	\$31,138,089	335	\$32,073,340	268	\$30,899,358	268
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%	0	0%				0%		0%
13 GENERAL REVENUE	5,972,966	46%	6,030,230	20%			7,319,204	23%	6,145,222	20%
14 EDUCATIONAL EXCELLENCE TRUST FUND	509,311	4%	512,227	2%			512,227	2%	512,227	2%
15 WORKFORCE 2000	393,496	3%	370,320	1%			370,320	1%	370,320	1%
16 CASH FUNDS	4,671,445	36%	21,862,983	71%			20,922,811	65%	20,922,811	68%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	1,510,712	12%	2,008,606	7%			2,948,778	9%	2,948,778	10%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS	5,326	0%		0%				0%		0%
21 TOTAL INCOME	\$13,063,256	100%	\$30,784,366	100%			\$32,073,340	100%	\$30,899,358	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$37,015)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$2,035,007
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$177,679
INVENTORIES	\$24,367
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$20,000
MAJOR CRITICAL SYSTEMS FAILURES	\$400,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,276,420
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	\$92,808
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$43,733

\*Line 12 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.  
Line 17 is the amount of the tuition adjustment funds.

Other -reserve for grant fund receivable.  
Line 20 - Tuition adjustment fund

5,326

92,808

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

SOUTH ARKANSAS COMMUNITY COLLEGE  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	4,864,459	5,097,794	5,378,172
2 RESEARCH	0	0	
3 PUBLIC SERVICE	234,341	240,449	246,460
4 ACADEMIC SUPPORT	817,929	778,771	798,240
5 STUDENT SERVICES	606,414	592,352	671,049
6 INSTITUTIONAL SUPPORT	1,926,910	2,124,435	2,166,924
7 PHYSICAL PLANT M&O	1,243,527	1,338,329	1,371,787
8 SCHOLARSHIPS & FELLOWSHIPS	65,418	52,115	53,418
9			
10			
11			
12			
13 MANDATORY TRANSFERS	58,344	58,339	58,339
14 AUXILIARY TRANSFERS	(59,002)	(58,500)	(59,000)
15 NON-MANDATORY TRANSFERS	599,659	229,973	235,722
16 TOTAL UNREST. E&G EXP.	\$10,357,999	\$10,454,057	\$10,921,111
17 NET LOCAL INCOME	3,544,663	3,541,280	3,893,342
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	5,972,966	6,030,230	6,145,222
20 EDUCATIONAL EXCELLENCE	509,311	512,227	512,227
21 WORKFORCE 2000	393,496	370,320	370,320
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	5,326		
24 TOTAL SOURCES OF INCOME	\$10,425,762	\$10,454,057	\$10,921,111

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Line 23 is the amount of the tuition adjustment funds

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

SOUTH ARKANSAS COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	2,660,480	2,743,543	3,022,847
2 ALL OTHER FEES	317,104	282,762	311,038
3 OFF-CAMPUS CREDIT	47,951	43,957	43,957
4 NON-CREDIT INSTRUCTION	260,666	230,000	241,500
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	50,416	45,317	46,000
6 INVESTMENT INCOME	113,835	100,000	110,000
7 OTHER CASH INCOME:	94,211	95,701	118,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	3,544,663	3,541,280	3,893,342
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$3,544,663	\$3,541,280	\$3,893,342

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CWS0000

INSTITUTION SOUTH ARKANSAS COMMUNITY COLLEGE

APPROPRIATION 793

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	4,311,032	4,450,000	4,500,000	4,500,000	
2 EXTRA HELP WAGES	87,550	82,000	82,000	80,000	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	1,219,562	1,400,000	1,450,000	1,313,269	
5 OPERATING EXPENSES	1,195,940	961,277	1,200,000	1,100,000	
6 CONFERENCE FEES & TRAVEL	30,000	14,500	14,500	24,500	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY		5,000	20,000	10,000	
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$6,844,084	\$6,912,777	\$7,266,500	\$7,027,769	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	5,972,966	6,030,230		6,145,222	
17 EDUCATIONAL EXCELLENCE TRUST FUNDS	509,311	512,227		512,227	
18 SPECIAL REVENUES * [WF2000]	393,496	370,320		370,320	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS	5,326				
22 TOTAL INCOME	\$6,881,099	\$6,912,777		\$7,027,769	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$37,015)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

Line 21 - Tuition adjustment fund

5,326

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2210000 INSTITUTION SOUTH ARKANSAS COMMUNITY COLLEGE APPROPRIATION B78

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION	RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	2,369,679	3,461,169	3,461,169	3,600,000	
2 EXTRA HELP WAGES	153,812	290,000	290,000	290,000	
3 OVERTIME	1,226	27,075	27,075	27,075	
4 PERSONAL SERVICES MATCHING	940,826	1,697,009	1,697,009	1,797,251	
5 OPERATING EXPENSES	2,074,036	3,311,073	3,311,073	4,000,000	
6 CONFERENCE FEES & TRAVEL	104,271	378,640	378,640	378,640	
7 PROFESSIONAL FEES AND SERVICES	199,387	498,000	498,000	500,000	
8 DATA PROCESSING		83,923	83,923	83,923	
9 CAPITAL OUTLAY	252,304	475,000	475,000	475,000	
10 CAPITAL IMPROVEMENTS		12,000,000	12,000,000	11,070,000	
11 DEBT SERVICE	58,588	500,000	500,000	500,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENT	8,626	1,129,700	1,129,700	1,129,700	
13 PROMOTIONAL ITEMS	19,401	20,000	20,000	20,000	
14					
15					
16					
17 TOTAL APPROPRIATION	\$6,182,157	\$23,871,589	\$23,871,589	\$23,871,589	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	3,544,663	3,541,280		3,893,342	
20 FEDERAL CASH FUNDS	1,510,712	2,008,606		2,948,778	
21 OTHER CASH FUNDS	1,126,782	18,321,703		17,029,469	
22 TOTAL INCOME	\$6,182,157	\$23,871,589		\$23,871,589	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	2010-11
				2010-11	2010-11	
REGULAR POSITIONS	210	214	335	268	268	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	103	135	175	175	175	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

SOUTH ARKANSAS COMMUNITY COLLEGE  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0	0	0	0	0
2 RESIDENCE HALL				0	0	0	0	0
3 MARRIED STUDENT HOUSING				0	0	0	0	0
4 FACULTY HOUSING				0	0	0	0	0
5 FOOD SERVICES	11,831	0		11,831	8,475	0	0	8,475
6 COLLEGE UNION				0	0	0	0	0
7 BOOKSTORE	890,074	808,092		81,982	819,000	769,000		50,000
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0	0	0		0
9 STUDENT HEALTH SERVICES				0	0	0	0	0
10 OTHER	47			47	25			25
11 SUBTOTAL	\$901,952	\$808,092	\$0	\$93,860	\$827,500	\$769,000	\$0	\$58,500
12 ATHLETIC TRANSFER **	0			0	0			0
13 OTHER TRANSFERS ***	(59,002)			(59,002)	(58,500)			(58,500)
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$842,950	\$808,092	\$0	\$34,858	\$769,000	\$769,000	\$0	\$0

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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.

Line 10: Interest on bookstore buyback checking account

Line13: Transfer from Auxiliary to Unrestricted E & G Fund

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SOUTH ARKANSAS COMMUNITY COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>155</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>14</u>	Black Male:	<u>2</u>	Other Male:	<u>1</u>	Total Male: <u>17</u>
White Female:	<u>20</u>	Black Female:	<u>3</u>	Other Female:	<u>1</u>	Total Female: <u>24</u>
Nonclassified Health Care Employees:						
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>0</u>
Classified Employees:						
White Male:	<u>11</u>	Black Male:	<u>4</u>	Other Male:	<u>0</u>	Total Male: <u>15</u>
White Female:	<u>28</u>	Black Female:	<u>6</u>	Other Female:	<u>1</u>	Total Female: <u>35</u>
Faculty:						
White Male:	<u>15</u>	Black Male:	<u>1</u>	Other Male:	<u>          </u>	Total Male: <u>16</u>
White Female:	<u>41</u>	Black Female:	<u>7</u>	Other Female:	<u>          </u>	Total Female: <u>48</u>
Total White Male:	<u>40</u>	Total Black Male:	<u>7</u>	Total Other Male:	<u>1</u>	Total Male: <u>48</u>
Total White Female:	<u>89</u>	Total Black Female:	<u>16</u>	Total Other Female:	<u>2</u>	Total Female: <u>107</u>
Total White:	<u>129</u>	Total Black:	<u>23</u>	Total Other:	<u>3</u>	Total Employees: <u>155</u>
				<b>Total Minority:</b>	<u>26</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF South Arkansas Community College**  
**June 30, 2008**

<i>Finding</i>	The College expended funds totaling \$2,399 for an employee banquet in April 2008. Of this amount, \$1,000 was for the cost of nonemployee meals, which appears to conflict with Arkansas Constitution, art. 14 § 2 as interpreted by Attorney General’s Opinion No. 91-411.
<i>Institution’s Response:</i>	South Arkansas Community College’s intent is to comply with applicable State and Federal laws and regulations; however, we unintentionally failed to recognize that the cost of nonemployee meals was in conflict with Arkansas Constitution, Art. 14 § 2 as interpreted by Attorney General’s Opinion No. 91-411. The cost of \$1,000 has been reimbursed to the College by the South Arkansas Community College Foundation. The South Ark staff regrets this oversight and will make efforts to observe laws and regulations.

The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State’s Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. South Arkansas Community College was 43 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.



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## **SOUTHERN ARKANSAS UNIVERSITY TECH**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Requests:

Southern Arkansas University Tech is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation at this time but is requesting to reallocate appropriation to the Capital Improvement line item.

#### Personnel Request:

The College is not requesting additional positions at this time.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	5,726,149		5,859,005		6,428,531		8,475,326		5,940,243	
2 CASH	7,569,694		11,000,000		16,940,000		16,940,000		16,940,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$13,295,843	211	\$16,859,005	208	\$23,368,531	230	\$25,415,326	162	\$22,880,243	162
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	5,576,460	42%	5,657,077	34%			8,273,398	33%	5,738,315	25%
14 EDUCATIONAL EXCELLENCE TRUST FUND	200,778	1%	201,928	1%			201,928	1%	201,928	1%
15 WORKFORCE 2000		0%		0%				0%		0%
16 CASH FUNDS	5,206,474	39%	7,500,000	44%			10,440,000	41%	10,440,000	46%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	2,363,220	18%	3,500,000	21%			6,500,000	26%	6,500,000	28%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS	45,870	0%		0%				0%		0%
21 TOTAL INCOME	\$13,392,802	100%	\$16,859,005	100%			\$25,415,326	100%	\$22,880,243	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$96,959)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$2,833,759
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$240,559
INVENTORIES	\$13,007
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$22,282
INSURANCE DEDUCTIBLES	\$200,000
MAJOR CRITICAL SYSTEMS FAILURES	\$200,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,200,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$200,000
OTHER (FOOTNOTE BELOW)	\$117,134
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$640,777

\*OTHER -- Prepaid Expenses

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

SOUTHERN ARKANSAS UNIVERSITY TECH  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	3,207,048	3,197,468	3,305,710
2 RESEARCH			
3 PUBLIC SERVICE	305,939	198,000	202,139
4 ACADEMIC SUPPORT	833,159	869,203	887,372
5 STUDENT SERVICES	858,798	947,447	967,251
6 INSTITUTIONAL SUPPORT	2,349,445	2,768,786	2,826,661
7 PHYSICAL PLANT M&O	1,322,375	1,366,563	1,395,128
8 SCHOLARSHIPS & FELLOWSHIPS	659,982	866,059	844,162
9			
10			
11			
12			
13 MANDATORY TRANSFERS	182,268	177,692	180,000
14 AUXILIARY TRANSFERS	(26,526)		
15 NON-MANDATORY TRANSFERS	47,930		
16 TOTAL UNREST. E&G EXP.	\$9,740,418	\$10,391,218	\$10,608,423
17 NET LOCAL INCOME	4,449,778	4,532,213	4,668,180
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	5,576,460	5,657,077	5,738,315
20 EDUCATIONAL EXCELLENCE	200,778	201,928	201,928
21 WORKFORCE 2000			
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	45,870		
24 TOTAL SOURCES OF INCOME	\$10,272,886	\$10,391,218	\$10,608,423

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

\* 23 -- Motor Vehicle Program

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

SOUTHERN ARKANSAS UNIVERSITY TECH  
 \_\_\_\_\_  
 (NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	3,634,760	3,825,182	3,939,938
2 ALL OTHER FEES			
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION			
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	767,936	607,031	628,242
6 INVESTMENT INCOME	47,082	100,000	100,000
7 OTHER CASH INCOME:			
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	4,449,778	4,532,213	4,668,180
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$4,449,778	\$4,532,213	\$4,668,180

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CSS0000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH

APPROPRIATION 294

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST /	LEGISLATIVE
				AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	3,535,567	3,509,005	3,878,531	3,557,659	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	977,913	1,000,000	1,000,000	1,013,865	
5 OPERATING EXPENSES	1,117,669	1,100,000	1,300,000	1,115,253	
6 CONFERENCE FEES & TRAVEL	25,000	50,000	50,000	50,693	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY	70,000	200,000	200,000	202,773	
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$5,726,149	\$5,859,005	\$6,428,531	\$5,940,243	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	5,576,460	5,657,077		5,738,315	
17 EDUCATIONAL EXCELLENCE TRUST FUND	200,778	201,928		201,928	
18 SPECIAL REVENUES * [WF2000]					
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS	45,870				
22 TOTAL INCOME	\$5,823,108	\$5,859,005		\$5,940,243	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$96,959)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2170000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH

APPROPRIATION A65

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	APPROPRIATION 2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	2,201,133	2,800,000	4,468,478	4,468,478	
2 EXTRA HELP WAGES	76,782	200,000	845,384	845,384	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	637,155	700,000	1,741,359	1,741,359	
5 OPERATING EXPENSES	2,088,995	3,611,849	5,435,869	4,635,869	
6 CONFERENCE FEES & TRAVEL	94,577	150,000	538,768	538,768	
7 PROFESSIONAL FEES AND SERVICES	21,062	100,000	219,384	219,384	
8 DATA PROCESSING					
9 CAPITAL OUTLAY	354,858	258,151	358,151	358,151	
10 CAPITAL IMPROVEMENTS	202,169	200,000	200,000	1,000,000	
11 DEBT SERVICE	182,268	180,000	438,768	438,768	
12 FUND TRANSFERS, REFUNDS AND INVESTMENT	1,710,695	2,800,000	2,693,839	2,693,839	
13					
14					
15					
16 CONTINGENCY					
17 TOTAL APPROPRIATION	\$7,569,694	\$11,000,000	\$16,940,000	\$16,940,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	5,206,474	7,500,000		10,440,000	
20 FEDERAL CASH FUNDS	2,363,220	3,500,000		6,500,000	
21 OTHER CASH FUNDS					
22 TOTAL INCOME	\$7,569,694	\$11,000,000		\$16,940,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS REQUESTED	NON-CLASSIFIED POSITIONS RECOMMENDED	LEG REC
	2008-09	2009-10	2009-10	2010-11	2010-11	2010-11
REGULAR POSITIONS	211	208	230	162	162	
TOBACCO POSITIONS						
EXTRA HELP **	175	175	175	175	175	

FORM 10-5

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

SOUTHERN ARKANSAS UNIVERSITY TECH  
 (NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL	126,693	132,627		(5,934)	136,000	136,000		0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES				0				0
6 COLLEGE UNION				0				0
7 BOOKSTORE	428,474	370,462		58,012	400,000	400,000		0
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$555,167	\$503,089	\$0	\$52,078	\$536,000	\$536,000	\$0	\$0
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***	(26,570)			(26,570)				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$528,597	\$503,089	\$0	\$25,508	\$536,000	\$536,000	\$0	\$0

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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 2008-09:						135
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	10	Black Male:	4	Other Male:		Total Male: 14
White Female:	12	Black Female:	5	Other Female:		Total Female: 17
Nonclassified Health Care Employees:						
White Male:		Black Male:		Other Male:		Total Male: 0
White Female:		Black Female:		Other Female:		Total Female: 0
Classified Employees:						
White Male:	19	Black Male:	6	Other Male:		Total Male: 25
White Female:	26	Black Female:	11	Other Female:	1	Total Female: 38
Faculty:						
White Male:	19	Black Male:		Other Male:		Total Male: 19
White Female:	20	Black Female:	2	Other Female:		Total Female: 22
Total White Male:	48	Total Black Male:	10	Total Other Male:	0	Total Male: 58
Total White Female:	58	Total Black Female:	18	Total Other Female:	1	Total Female: 77
Total White:	106	Total Black:	28	Total Other:	1	Total Employees: 135
				<b>Total Minority:</b>	29	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Southern Arkansas University - Tech**  
**June 30, 2008**

<p><i>Finding: No. 1:</i></p>	<p>Arkansas Code Annotated § 22-9-104 requires capital expenditures in excess of \$250,000, which have not been previously approved by the General Assembly, to be submitted to the Legislative Council for its advice and recommendation. We noted two instances where the requirements of this Code provision were not followed: (a) 102 acres of land were purchased with cash funds for \$418,636 and (b) a building and land were purchased for \$370,432 (\$90,432 cash and a \$280,000 promissory note). These capital expenditures were approved by the College's board of trustees based upon advice from the College's legal counsel.</p>
<p><i>Institution's Response:</i></p>	<p>In FY 2007-2008, the College purchased a tract of 102 acres of land to be used by the Arkansas Fire Training Academy and a building located in downtown Camden to be used by the Extended Education Department. Both of these purchases were approved by the Board of Trustees of the Southern Arkansas University System prior to their acquisition. However, the College failed to process a Method of Finance and seek approval of the Chief Fiscal Officer of the State. This was an oversight of the College and in no way a deliberate action on the part of any SAU System employee. The College is now very much aware of Arkansas Code § 22-9-104 and will abide regarding any future fixed asset purchases.</p>

The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Southern Arkansas University - Tech was 14 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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## **ARKANSAS ENVIRONMENTAL TRAINING ACADEMY**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Requests:

The Arkansas Environmental Training Academy is not requesting additional operational appropriation at this time.

The AETA is not requesting additional cash appropriation at this time.

#### Personnel Request:

The AETA is not requesting additional positions at this time.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION ARKANSAS ENVIRONMENTAL TRAINING ACADEMY

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	410,769		404,049		424,530		477,455		411,019	
2 CASH	128,510		236,200		1,573,000		1,573,000		1,573,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$539,279	18	\$640,249	19	\$1,997,530	26	\$2,050,455	22	\$1,984,019	22
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*	10,742	2%		0%				0%		0%
13 GENERAL REVENUE	366,475	68%	370,306	58%			443,712	22%	377,276	19%
14 EDUCATIONAL EXCELLENCE TRUST FUND	33,552	6%	33,743	5%			33,743	2%	33,743	2%
15 WORKFORCE 2000		0%		0%				0%		0%
16 CASH FUNDS	128,510	24%	236,200	37%			1,573,000	77%	1,573,000	79%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS		0%		0%				0%		0%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$539,279	100%	\$640,249	100%			\$2,050,455	100%	\$1,984,019	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$337,062
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$12,799
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$1,873
INSURANCE DEDUCTIBLES	\$20,000
MAJOR CRITICAL SYSTEMS FAILURES	\$50,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$58,682
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$50,000
OTHER (FOOTNOTE BELOW)	\$2,299
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$141,409

\*OTHER -- Prepaid Expense

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011(Non-Formula Entities)**

ARKANSAS ENVIRONMENTAL TRAINING ACADEMY

NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2011 INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS	
			2010-11	
			REQUEST	RECOMMENDATION
1 INSTRUCTION	249,932	372,898	419,779	378,037
2 STUDENT SERVICES	713	2,500	2,814	2,583
3 INSTITUTIONAL SUPPORT	232,990	259,351	291,957	268,001
4 PLANT MAINTENANCE	3,518	5,500	6,191	5,684
5				
6				
7				
8				
9				
10				
11				
12				
13 MANDATORY TRANSFERS				
14 AUXILIARY TRANSFERS				
15 NON-MANDATORY TRANSFERS				
16 TOTAL UNREST. E&G EXP.	\$487,153	\$640,249	\$720,741	\$654,305
17 NET LOCAL INCOME	193,426	236,200	243,286	243,286
18 PRIOR YEAR BALANCE***				
STATE FUNDS:				
19 GENERAL REVENUE	366,475	370,306	443,712	377,276
20 EDUCATIONAL EXCELLENCE	33,552	33,743	33,743	33,743
21 WORKFORCE 2000				
22 TOBACCO SETTLEMENT FUNDS				
23 OTHER STATE FUNDS **				
24 TOTAL SOURCES OF INCOME	\$593,453	\$640,249	\$720,741	\$654,305

FORM 10-2A

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

ARKANSAS ENVIRONMENTAL TRAINING ACADEMY  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	161,097	236,200	243,286
2 ALL OTHER FEES			
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION			
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	30,452		
6 INVESTMENT INCOME	1,877		
7 OTHER CASH INCOME:			
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	193,426	236,200	243,286
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$193,426	\$236,200	\$243,286

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CSS0000

INSTITUTION ARKANSAS ENVIRONMENTAL ACADEMY

APPROPRIATION 296

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	252,179	249,456	249,456	241,517	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	49,292	52,880	52,880	51,197	
5 OPERATING EXPENSES	105,860	93,094	113,575	109,960	
6 CONFERENCE FEES & TRAVEL	3,438	8,619	8,619	8,345	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$410,769	\$404,049	\$424,530	\$411,019	\$0
15 PRIOR YEAR FUND BALANCE**	10,742				
16 GENERAL REVENUE	366,475	370,306		377,276	
17 EDUCATIONAL EXCELLENCE TRUST FUND	33,552	33,743		33,743	
18 SPECIAL REVENUES * [WF2000]					
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$410,769	\$404,049		\$411,019	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2170000

INSTITUTION ARKANSAS ENVIRONMENTAL ACADEMY

APPROPRIATION A67

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION	RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	74,646	137,199	532,021	532,021	
2 EXTRA HELP WAGES	213	300	89,253	89,253	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	27,269	50,120	174,747	174,747	
5 OPERATING EXPENSES	15,761	36,081	480,781	480,781	
6 CONFERENCE FEES & TRAVEL	387	500	113,311	113,311	
7 PROFESSIONAL FEES AND SERVICES			16,746	16,746	
8 DATA PROCESSING					
9 CAPITAL OUTLAY	10,234	12,000	166,141	166,141	
10 CAPITAL IMPROVEMENTS					
11 DEBT SERVICE					
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS					
13					
14					
15					
16 CONTINGENCY					
17 TOTAL APPROPRIATION	\$128,510	\$236,200	\$1,573,000	\$1,573,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	128,510	236,200		1,573,000	
20 FEDERAL CASH FUNDS					
21 OTHER CASH FUNDS					
22 TOTAL INCOME	\$128,510	\$236,200		\$1,573,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	2010-11
				2010-11	2010-11	
REGULAR POSITIONS	18	19	26	22	22	
TOBACCO POSITIONS						
EXTRA HELP **	50	50	50	50	50	

\*\* 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.

FORM 10-5

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS ENVIRONMENTAL TRAINING ACADEMY  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>6</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>2</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>2</u>
White Female:	<u>          </u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>0</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>
Classified Employees:						
White Male:	<u>          </u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>0</u>
White Female:	<u>1</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>1</u>
Faculty:						
White Male:	<u>2</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>2</u>
White Female:	<u>1</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>1</u>
Total White Male:	<u>4</u>	Total Black Male:	<u>0</u>	Total Other Male:	<u>0</u>	Total Male: <u>4</u>
Total White Female:	<u>2</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>0</u>	Total Female: <u>2</u>
Total White:	<u>6</u>	Total Black:	<u>0</u>	Total Other:	<u>0</u>	Total Employees: <u>6</u>
				<b>Total Minority:</b>	<u>0</u>	

FORM 10-8

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## **ARKANSAS FIRE TRAINING ACADEMY**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Requests:

The Arkansas Fire Training Academy is not requesting additional operational appropriation at this time.

The AFTA is not requesting additional cash appropriation at this time.

#### Personnel Request:

The AFTA is not requesting additional positions at this time.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION ARKANSAS FIRE TRAINING ACADEMY

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	1,730,710		1,744,735		1,928,802		2,223,735		1,768,271	
2 CASH	296,723		379,880		2,541,000		2,541,000		2,541,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$2,027,433	47	\$2,124,615	48	\$4,469,802	67	\$4,764,735	52	\$4,309,271	52
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*	38,442	2%		0%				0%		0%
13 GENERAL REVENUE	1,607,350	79%	1,659,330	78%			2,138,330	45%	1,682,866	39%
14 EDUCATIONAL EXCELLENCE TRUST FUND	84,918	4%	85,405	4%			85,405	2%	85,405	2%
15 WORKFORCE 2000		0%		0%				0%		0%
16 CASH FUNDS	296,723	15%	379,880	18%			2,541,000	53%	2,541,000	59%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS		0%		0%				0%		0%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$2,027,433	100%	\$2,124,615	100%			\$4,764,735	100%	\$4,309,271	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$808,637
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$47,522
INVENTORIES	\$30,188
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$22,347
INSURANCE DEDUCTIBLES	\$25,000
MAJOR CRITICAL SYSTEMS FAILURES	\$150,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$200,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$100,000
OTHER (FOOTNOTE BELOW)	\$15,213
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$218,367

\*OTHER -- Prepaid Expenses

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011(Non-Formula Entities)**

ARKANSAS FIRE TRAINING ACADEMY  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2011 INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS	
			2010-11	
			REQUEST	RECOMMENDATION
1 INSTRUCTION	1,133,917	1,119,531	1,377,937	1,137,938
2 STUDENT SERVICES	221,461	187,101	230,287	190,177
3 INSTITUTIONAL SUPPORT	593,539	612,463	753,830	622,533
4 PLANT MAINTENANCE	168,624	205,520	252,957	208,899
5				
6				
7				
8				
9				
10				
11				
12				
13 MANDATORY TRANSFERS				
14 AUXILIARY TRANSFERS				
15 NON-MANDATORY TRANSFERS				
16 TOTAL UNREST. E&G EXP.	\$2,117,541	\$2,124,615	\$2,615,011	\$2,159,547
17 NET LOCAL INCOME	353,669	379,880	391,276	391,276
18 PRIOR YEAR BALANCE***	71,604			
STATE FUNDS:				
19 GENERAL REVENUE	1,607,350	1,659,330	2,138,330	1,682,866
20 EDUCATIONAL EXCELLENCE	84,918	85,405	85,405	85,405
21 WORKFORCE 2000				
22 TOBACCO SETTLEMENT FUNDS				
23 OTHER STATE FUNDS **				
24 TOTAL SOURCES OF INCOME	\$2,117,541	\$2,124,615	\$2,615,011	\$2,159,547

FORM 10-2A

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

ARKANSAS FIRE TRAINING ACADEMY  
\_\_\_\_\_  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	210,651	308,480	317,734
2 ALL OTHER FEES			
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION			
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	136,649	71,400	73,542
6 INVESTMENT INCOME	6,369		
7 OTHER CASH INCOME:			
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	353,669	379,880	391,276
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$353,669	\$379,880	\$391,276

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CSS0000

INSTITUTION ARKANSAS FIRE TRAINING ACADEMY

APPROPRIATION 295

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST /	LEGISLATIVE
				AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	869,841	784,599	884,599	850,000	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	237,545	246,139	246,139	250,000	
5 OPERATING EXPENSES	582,666	603,226	662,293	610,000	
6 CONFERENCE FEES & TRAVEL	14,658	35,028	35,028	25,000	
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY	26,000	75,743	100,743	33,271	
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$1,730,710	\$1,744,735	\$1,928,802	\$1,768,271	\$0
15 PRIOR YEAR FUND BALANCE**	38,442				
16 GENERAL REVENUE	1,607,350	1,659,330		1,682,866	
17 EDUCATIONAL EXCELLENCE TRUST FUND	84,918	85,405		85,405	
18 SPECIAL REVENUES * [WF2000]					
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$1,730,710	\$1,744,735		\$1,768,271	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2170000

INSTITUTION ARKANSAS FIRE TRAINING ACADEMY

APPROPRIATION A66

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	APPROPRIATION 2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	90,067	115,308	558,525	558,525	
2 EXTRA HELP WAGES			76,775	76,775	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	2,894	3,705	165,883	165,883	
5 OPERATING EXPENSES	118,763	152,046	865,006	865,006	
6 CONFERENCE FEES & TRAVEL	1,289	1,650	166,559	166,559	
7 PROFESSIONAL FEES AND SERVICES	500	1,000	277,955	277,955	
8 DATA PROCESSING					
9 CAPITAL OUTLAY	83,210	106,171	382,170	382,170	
10 CAPITAL IMPROVEMENTS			48,127	48,127	
11 DEBT SERVICE					
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS					
13					
14					
15					
16 CONTINGENCY					
17 TOTAL APPROPRIATION	\$296,723	\$379,880	\$2,541,000	\$2,541,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	296,723	379,880		2,541,000	
20 FEDERAL CASH FUNDS					
21 OTHER CASH FUNDS					
22 TOTAL INCOME	\$296,723	\$379,880		\$2,541,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS REQUESTED	NON-CLASSIFIED POSITIONS RECOMMENDED	LEG REC
	2008-09	2009-10	2009-10	2010-11	2010-11	2010-11
REGULAR POSITIONS	47	48	67	52	52	
TOBACCO POSITIONS						
EXTRA HELP **	55	55	55	55	55	

\*\* 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.

FORM 10-5

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS FIRE TRAINING ACADEMY  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>21</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>1</u>	Black Male:	<u>1</u>	Other Male:	<u>          </u>	Total Male: <u>2</u>
White Female:	<u>1</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>1</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>
Classified Employees:						
White Male:	<u>1</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>1</u>
White Female:	<u>5</u>	Black Female:	<u>3</u>	Other Female:	<u>          </u>	Total Female: <u>8</u>
Faculty:						
White Male:	<u>8</u>	Black Male:	<u>          </u>	Other Male:	<u>1</u>	Total Male: <u>9</u>
White Female:	<u>          </u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>0</u>
Total White Male:	<u>10</u>	Total Black Male:	<u>1</u>	Total Other Male:	<u>1</u>	Total Male: <u>12</u>
Total White Female:	<u>6</u>	Total Black Female:	<u>3</u>	Total Other Female:	<u>0</u>	Total Female: <u>9</u>
Total White:	<u>16</u>	Total Black:	<u>4</u>	Total Other:	<u>1</u>	Total Employees: <u>21</u>
				<b>Total Minority:</b>	<u>5</u>	

FORM 10-8

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## **SOUTHEAST ARKANSAS COLLEGE**

### **2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE**

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#### Operating Requests:

Southeast Arkansas College is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation at this time.

#### Personnel Request:

The college is not requesting any additional positions.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	7,614,149		7,376,348		7,884,442		8,819,697		7,380,369	
2 CASH	3,909,252		32,450,000		32,450,000		32,450,000		32,450,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$11,523,401	208	\$39,826,348	319	\$40,334,442	363	\$41,269,697	309	\$39,830,369	309
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*	375,000	3%	5,673,204	14%				0%		0%
13 GENERAL REVENUE	5,554,600	48%	5,673,773	14%			7,234,362	18%	5,795,034	15%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	1,684,549	15%	1,585,335	4%			1,585,335	4%	1,585,335	4%
16 CASH FUNDS	2,318,124	20%	25,207,626	63%			30,450,000	74%	30,450,000	76%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	1,591,128	14%	1,686,410	4%			2,000,000	5%	2,000,000	5%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$11,523,401	100%	\$39,826,348	100%			\$41,269,697	100%	\$39,830,369	100%
22 EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$102,525
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$305,170
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$17,448
MAJOR CRITICAL SYSTEMS FAILURES	\$200,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$900,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$1,320,093)

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

SOUTHEAST ARKANSAS COLLEGE

NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	4,606,865	4,894,536	5,000,000
2 RESEARCH			
3 PUBLIC SERVICE			
4 ACADEMIC SUPPORT	795,300	699,346	700,000
5 STUDENT SERVICES	871,455	761,898	775,000
6 INSTITUTIONAL SUPPORT	3,164,553	2,544,574	2,545,000
7 PHYSICAL PLANT M&O	1,020,973	1,493,880	1,495,495
8 SCHOLARSHIPS & FELLOWSHIPS	153,306	72,500	72,500
9			
10			
11			
12			
13 MANDATORY TRANSFERS			
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS			
16 TOTAL UNREST. E&G EXP.	\$10,612,452	\$10,466,734	\$10,587,995
17 NET LOCAL INCOME	2,318,124	3,207,626	3,207,626
18 PRIOR YEAR BALANCE***	1,055,179		
STATE FUNDS:			
19 GENERAL REVENUE	5,554,600	5,673,773	5,795,034
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	1,684,549	1,585,335	1,585,335
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$10,612,452	\$10,466,734	\$10,587,995

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

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

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	1,818,424	2,623,803	2,623,803
2 ALL OTHER FEES	434,300	518,423	518,423
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	65,400	65,400	65,400
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME			
7 OTHER CASH INCOME:			
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	2,318,124	3,207,626	3,207,626
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$2,318,124	\$3,207,626	\$3,207,626

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTT0000

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

APPROPRIATION 1XD

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	5,153,234	4,944,843	6,000,000	4,947,800	
2 EXTRA HELP WAGES	773,364	741,656	950,000	741,626	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	1,687,551	1,689,849	934,342	1,690,843	
5 OPERATING EXPENSES			100	100	
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$7,614,149	\$7,376,348	\$7,884,442	\$7,380,369	\$0
15 PRIOR YEAR FUND BALANCE**	375,000	117,240			
16 GENERAL REVENUE	5,554,600	5,673,773		5,795,034	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	1,684,549	1,585,335		1,585,335	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$7,614,149	\$7,376,348		\$7,380,369	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4



**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2910000

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

APPROPRIATION B65

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	APPROPRIATION 2009-10	AHECB RECOMMENDATION 2010-11	RECOMMENDATION 2010-11
1 REGULAR SALARIES	392,399	1,632,320	1,632,320	1,632,320	
2 EXTRA HELP WAGES	42,295	1,000,000	1,000,000	1,000,000	
3 OVERTIME		200,000	200,000	200,000	
4 PERSONAL SERVICES MATCHING	32,835	718,332	718,332	718,332	
5 OPERATING EXPENSES	2,197,551	7,000,000	7,000,000	7,000,000	
6 CONFERENCE FEES & TRAVEL	76,205	400,000	400,000	400,000	
7 PROFESSIONAL FEES AND SERVICES	711,066	922,400	922,400	922,400	
8 DATA PROCESSING				0	
9 CAPITAL OUTLAY	456,901	5,376,948	5,376,948	5,376,948	
10 CAPITAL IMPROVEMENTS		14,000,000	14,000,000	14,000,000	
11 DEBT SERVICE					
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS		1,200,000	1,200,000	1,200,000	
13				0	
14				0	
15				0	
16 CONTINGENCY				0	
17 TOTAL APPROPRIATION	\$3,909,252	\$32,450,000	\$32,450,000	\$32,450,000	\$0
18 PRIOR YEAR FUND BALANCE***		5,555,964			
19 LOCAL CASH FUNDS	2,318,124	3,207,626		3,179,626	
20 FEDERAL CASH FUNDS	1,591,128	1,686,410		2,000,000	
21 OTHER CASH FUNDS		22,000,000		27,270,374	
22 TOTAL INCOME	\$3,909,252	\$32,450,000		\$32,450,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS REQUESTED	NON-CLASSIFIED POSITIONS RECOMMENDED	LEG REC
	2008-09	2009-10	2009-10	2010-11	2010-11	2010-11
REGULAR POSITIONS	208	319	363	309	309	
TOBACCO POSITIONS						
EXTRA HELP **	83	200	200	200	200	

\*\* 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.

FORM 10-5

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

(NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES				0				0
6 COLLEGE UNION				0				0
7 BOOKSTORE				0				0
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 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 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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**

SOUTHEAST ARKANSAS COLLEGE  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>127</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>8</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>8</u>
White Female:	<u>12</u>	Black Female:	<u>7</u>	Other Female:	<u>0</u>	Total Female: <u>19</u>
Nonclassified Health Care Employees:						
White Male:	<u>2</u>	Black Male:	<u>0</u>	Other Male:	<u>          </u>	Total Male: <u>2</u>
White Female:	<u>11</u>	Black Female:	<u>12</u>	Other Female:	<u>          </u>	Total Female: <u>23</u>
Classified Employees:						
White Male:	<u>6</u>	Black Male:	<u>7</u>	Other Male:	<u>          </u>	Total Male: <u>13</u>
White Female:	<u>19</u>	Black Female:	<u>15</u>	Other Female:	<u>          </u>	Total Female: <u>34</u>
Faculty:						
White Male:	<u>12</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male: <u>13</u>
White Female:	<u>11</u>	Black Female:	<u>3</u>	Other Female:	<u>1</u>	Total Female: <u>15</u>
Total White Male: <u>28</u>						Total Male: <u>36</u>
Total White Female: <u>53</u>						Total Female: <u>91</u>
Total Black Male: <u>7</u>						
Total Black Female: <u>37</u>						
Total Other Male: <u>1</u>						
Total Other Female: <u>1</u>						
Total White: <u>81</u>						Total Employees: <u>127</u>
Total Black: <u>44</u>						
Total Other: <u>2</u>						
<b>Total Minority: <u>46</u></b>						

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Southeast Arkansas College**  
**June 30, 2008**

<p><i>Finding:</i></p>	<p>As reported in 2007, data entry fields should employ edit rules that prevent acceptance of erroneous data.</p> <p>The payroll application fails to detect or prevent erroneous data input. Notably, the system does not incorporate proper range limits over numeric and date fields; the system accepts negative amounts for savings direct deposit deductions, effectively adding to employee pay; and the audit flag may be removed for bank account number changes.</p> <p>The absence of effective edit controls increases the likelihood of data inaccuracies and anomalies, inaccurate transaction processing and misstated reporting.</p>
<p><i>Recommendation:</i></p>	<p>That the College work with the application vendor to conduct a review of field edit rules, and strengthen integrity checks at data entry points within the application.</p>
<p><i>Institution's Response:</i></p>	<p>We are requesting enhancements from vendor, Datatel, to improve field edits and strengthen integrity checks at data entry point within the system.</p>
<p><i>Finding:</i></p>	<p>As reported in 2007, application users should only be assigned the data access necessary for their job.</p> <p>Security access assigned within the student billing application violates proper segregation of duties. Business office users' security access combines privileged access to accounts receivable, cash receipting and general ledger; purchasing and accounts payable (including vendor file update); and payroll, accounts receivable and general ledger update.</p> <p>This could afford users the ability to process and conceal unauthorized transactions, leading to possible misappropriation or theft of College funds.</p>

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF Southeast Arkansas College**  
**June 30, 2008**

<i>Recommendation:</i>	That the Office of Fiscal Affairs, in coordination with the security administrator, review and revise security access assigned within the student billing application, synchronizing access privileges with actual job roles and restricting access to only that necessary for users to perform their job functions.
<i>Institution's Response:</i>	The Business Office and I.S. are working together to revise and restrict employee access to what is necessary to perform specific job duties.

The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. Southeast Arkansas College was 15 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

# UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

## 2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE

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### Operating Requests:

The University of Arkansas Community College at Batesville is a formula driven entity and did not make a request for general revenue.

The University is requesting additional cash appropriation for the construction of a Nursing and Allied Health facility and renovations of other facilities. Additionally, the university was named the lead institution on a Department of Labor grant totaling \$2,900,000. This grant will require additional appropriation to spend the federal grant allocation.

### Personnel Request:

The University is not requesting any additional personnel or any changes to line item maximum salaries.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

**INSTITUTION**      UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	4,652,484		4,749,474		5,286,276		7,243,518		4,816,762	
2 CASH	4,908,543		5,872,930		24,000,000		38,180,000		38,180,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$9,561,027	188	\$10,622,404	193	\$29,286,276	272	\$45,423,518	222	\$42,996,762	222
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	3,963,511	39%	4,053,795	38%			6,547,839	14%	4,121,083	10%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	739,216	7%	695,679	7%			695,679	2%	695,679	2%
16 CASH FUNDS	5,472,642	54%	5,872,930	55%			38,180,000	84%	38,180,000	89%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS		0%		0%				0%		0%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS	0	0%		0%				0%		0%
21 TOTAL INCOME	\$10,175,369	100%	\$10,622,404	100%			\$45,423,518	100%	\$42,996,762	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$614,342)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$1,886,819
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$342,472
INVENTORIES	\$232,101
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$233,432
INSURANCE DEDUCTIBLES	\$60,000
MAJOR CRITICAL SYSTEMS FAILURES	\$300,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,141,736
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$422,922)

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	3,601,474	3,988,277	4,638,366
2 RESEARCH			
3 PUBLIC SERVICE			
4 ACADEMIC SUPPORT	1,099,321	1,176,337	1,368,080
5 STUDENT SERVICES	791,162	846,137	984,057
6 INSTITUTIONAL SUPPORT	1,416,351	1,440,688	1,675,520
7 PHYSICAL PLANT M&O	1,049,764	1,121,973	1,304,855
8 SCHOLARSHIPS & FELLOWSHIPS	189,403	170,000	211,586
9 DEBT SERVICE	492,608	532,930	619,798
10			
11			
12			
13 MANDATORY TRANSFERS			
14 AUXILIARY TRANSFERS	992,159	994,138	
15 NON-MANDATORY TRANSFERS	250,000	351,924	
16 TOTAL UNREST. E&G EXP.	\$9,882,242	\$10,622,404	\$10,802,262
17 NET LOCAL INCOME	5,472,692	5,872,930	5,985,500
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	3,693,511	4,053,795	4,121,083
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	739,216	695,679	695,679
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$9,905,419	\$10,622,404	\$10,802,262

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.



**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

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

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	2,955,699	3,287,780	3,400,000
2 ALL OTHER FEES			
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	31,349	46,000	50,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	55,782	33,000	35,500
7 OTHER CASH INCOME: SALES TAX AND MISC.	2,429,862	2,506,150	2,500,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	5,472,692	5,872,930	5,985,500
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$5,472,692	\$5,872,930	\$5,985,500

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTG0000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

APPROPRIATION 1RT

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	LEGISLATIVE RECOMMENDATION	
				AHECB RECOMMENDATION 2010-11	2010-11
1 REGULAR SALARIES	3,908,617	4,002,303	4,500,000	3,976,762	
2 EXTRA HELP WAGES			100,000	100,000	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	743,867	747,171	681,776	735,000	
5 OPERATING EXPENSES					
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION			4,500	5,000	
11					
12					
13					
14 TOTAL APPROPRIATION	\$4,652,484	\$4,749,474	\$5,286,276	\$4,816,762	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	3,963,511	4,053,795		4,121,083	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	739,216	695,679		695,679	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$4,702,727	\$4,749,474		\$4,816,762	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$50,243)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2790000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

APPROPRIATION B39

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION	RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	622,532	750,000	4,681,800	5,200,000	
2 EXTRA HELP WAGES	222,360	250,000	750,000	600,000	
3 OVERTIME		0	25,000	5,000	
4 PERSONAL SERVICES MATCHING	655,001	700,000	1,800,500	3,500,000	
5 OPERATING EXPENSES	2,883,283	2,500,000	6,517,700	6,975,000	
6 CONFERENCE FEES & TRAVEL	129,090	135,000	250,000	450,000	
7 PROFESSIONAL FEES AND SERVICES	21,559	25,000	250,000	425,000	
8 DATA PROCESSING		0	1,000,000	1,000,000	
9 CAPITAL OUTLAY		0	3,700,000	5,000,000	
10 CAPITAL IMPROVEMENTS				2,500,000	
11 DEBT SERVICE	374,718	532,930	1,000,000	1,000,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS		955,000	4,000,000	1,000,000	
13 PROMOTIONAL ITEMS		25,000	25,000	25,000	
14					
15					
16 CONTINGENCY				10,500,000	
17 TOTAL APPROPRIATION	\$4,908,543	\$5,872,930	\$24,000,000	\$38,180,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	4,446,703	4,828,930		4,531,679	
20 FEDERAL CASH FUNDS					
21 OTHER CASH FUNDS	1,025,939	1,044,000		33,648,321	
22 TOTAL INCOME	\$5,472,642	\$5,872,930		\$38,180,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$564,099)	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	
				2010-11	2010-11	2010-11
REGULAR POSITIONS	188	193	272	222	222	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	90	90	100	100	100	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

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

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES	98,027	138,081		(40,054)	75,000	123,516		(48,516)
6 COLLEGE UNION				0				0
7 BOOKSTORE	907,569	828,056		79,513	952,000	853,622		98,378
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER	20,393	26,022		(5,629)	17,000	17,000		0
11 SUBTOTAL	\$1,025,989	\$992,159	\$0	\$33,830	\$1,044,000	\$994,138	\$0	\$49,862
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,025,989	\$992,159	\$0	\$33,830	\$1,044,000	\$994,138	\$0	\$49,862

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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.

\*Line 10 - Consists of Proceeds and expenses from the rental of Independence Hall (auditorium, banquet rooms)

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

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

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>188</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>10</u>	Black Male:	<u>          </u>	Other Male:	<u>          </u>	Total Male: <u>10</u>
White Female:	<u>17</u>	Black Female:	<u>          </u>	Other Female:	<u>          </u>	Total Female: <u>17</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>
Classified Employees:						
White Male:	<u>8</u>	Black Male:	<u>1</u>	Other Male:	<u>0</u>	Total Male: <u>9</u>
White Female:	<u>32</u>	Black Female:	<u>          </u>	Other Female:	<u>0</u>	Total Female: <u>32</u>
Faculty:						
White Male:	<u>47</u>	Black Male:	<u>          </u>	Other Male:	<u>1</u>	Total Male: <u>48</u>
White Female:	<u>69</u>	Black Female:	<u>2</u>	Other Female:	<u>1</u>	Total Female: <u>72</u>
Total White Male:						<u>65</u>
Total White Female:						<u>118</u>
Total Black Male:						<u>1</u>
Total Black Female:						<u>2</u>
Total Other Male:						<u>1</u>
Total Other Female:						<u>1</u>
Total White:						<u>183</u>
Total Black:						<u>3</u>
Total Other:						<u>2</u>
<b>Total Minority:</b>						<u>5</u>
Total Employees:						<u>188</u>

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF University of Arkansas Community College – Batesville**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. University of Arkansas Community College - Batesville was 49 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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# UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE

## 2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE

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### Operating Requests:

The University of Arkansas Community College at Hope is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation at this time.

### Personnel Request:

The College is not requesting additional positions at this time.



**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	5,980,007		6,087,582		6,456,113		6,323,898		6,187,440	
2 CASH	4,814,063		12,049,640		12,049,640		12,049,640		12,049,640	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$10,794,070	147	\$18,137,222	147	\$18,505,753	213	\$18,373,538	152	\$18,237,080	152
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	4,423,304	41%	4,515,291	25%			4,751,607	26%	4,615,149	25%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	1,670,689	15%	1,572,291	9%			1,572,291	9%	1,572,291	9%
16 CASH FUNDS	3,962,040	36%	7,819,640	43%			6,889,640	37%	6,889,640	38%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	852,023	8%	4,230,000	23%			5,160,000	28%	5,160,000	28%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS		0%		0%				0%		0%
21 TOTAL INCOME	\$10,908,056	100%	\$18,137,222	100%			\$18,373,538	100%	\$18,237,080	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$113,986)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$1,247,232
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$459,166
INVENTORIES	\$7,051
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$50,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$758,664
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$77,649)

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE

NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	3,491,298	3,527,820	3,600,274
2 RESEARCH			
3 PUBLIC SERVICE	205,739	163,327	166,681
4 ACADEMIC SUPPORT	513,596	509,172	519,629
5 STUDENT SERVICES	748,820	742,370	757,617
6 INSTITUTIONAL SUPPORT	1,681,603	1,667,117	1,701,617
7 PHYSICAL PLANT M&O	1,055,494	1,052,479	1,071,978
8 SCHOLARSHIPS & FELLOWSHIPS	315,750	245,000	245,000
9			
10			
11			
12			
13 MANDATORY TRANSFERS	682,805	765,300	787,905
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS			
16 TOTAL UNREST. E&G EXP.	\$8,695,105	\$8,672,585	\$8,850,701
17 NET LOCAL INCOME	2,675,098	2,585,003	2,663,261
18 PRIOR YEAR BALANCE***			
STATE FUNDS:			
19 GENERAL REVENUE	4,423,304	4,515,291	4,615,149
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	1,670,689	1,572,291	1,572,291
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **			
24 TOTAL SOURCES OF INCOME	\$8,769,091	\$8,672,585	\$8,850,701

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

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

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	1,968,112	1,886,500	2,010,543
2 ALL OTHER FEES	88,574	60,402	60,000
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	22,145	13,720	13,500
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS			
6 INVESTMENT INCOME	496	500	350
7 OTHER CASH INCOME:	595,771	623,881	578,868
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	2,675,098	2,585,003	2,663,261
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES			
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$2,675,098	\$2,585,003	\$2,663,261

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTR0000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE

APPROPRIATION 1BU

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	4,642,200	4,708,354	4,741,300	4,809,000	
2 EXTRA HELP WAGES					
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	1,337,807	1,379,228	1,714,813	1,378,440	
5 OPERATING EXPENSES					
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$5,980,007	\$6,087,582	\$6,456,113	\$6,187,440	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	4,423,304	4,515,291		4,615,149	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	1,670,689	1,572,291		1,572,291	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS					
22 TOTAL INCOME	\$6,093,993	\$6,087,582		\$6,187,440	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$113,986)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2950000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE

APPROPRIATION A98

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	2009-10	AHECB RECOMMENDATION	RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	137,879	978,280	978,280	978,280	
2 EXTRA HELP WAGES	65,293	150,000	150,000	150,000	
3 OVERTIME					
4 PERSONAL SERVICES MATCHING	498,812	936,360	936,360	936,360	
5 OPERATING EXPENSES	3,269,557	3,290,000	3,290,000	3,290,000	
6 CONFERENCE FEES & TRAVEL	102,307	220,000	220,000	220,000	
7 PROFESSIONAL FEES AND SERVICES	149,472	225,000	225,000	225,000	
8 DATA PROCESSING					
9 CAPITAL OUTLAY	0	500,000	500,000	500,000	
10 CAPITAL IMPROVEMENTS		4,050,000	4,050,000	4,050,000	
11 DEBT SERVICE	590,742	700,000	700,000	800,000	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS		1,000,000	1,000,000	900,000	
13					
14					
15					
16					
17 TOTAL APPROPRIATION	\$4,814,063	\$12,049,640	\$12,049,640	\$12,049,640	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	2,675,098	2,585,003		2,663,261	
20 FEDERAL CASH FUNDS	852,023	4,230,000		5,160,000	
21 OTHER CASH FUNDS	1,286,942	5,234,637		4,226,379	
22 TOTAL INCOME	\$4,814,063	\$12,049,640		\$12,049,640	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$0)	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	
				2010-11	2010-11	2010-11
REGULAR POSITIONS	147	147	213	152	152	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	200	200	200	175	175	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

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

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES				0				0
6 COLLEGE UNION				0				0
7 BOOKSTORE	46,109	210		45,899	40,000			40,000
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER				0				0
11 SUBTOTAL	\$46,109	\$210	\$0	\$45,899	\$40,000	\$0	\$0	\$40,000
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$46,109	\$210	\$0	\$45,899	\$40,000	\$0	\$0	\$40,000

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, 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 HOF  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						<u>114</u>
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	<u>8</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>8</u>
White Female:	<u>9</u>	Black Female:	<u>4</u>	Other Female:	<u>1</u>	Total Female: <u>14</u>
Nonclassified Health Care Employees:						
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>0</u>
Classified Employees:						
White Male:	<u>12</u>	Black Male:	<u>3</u>	Other Male:	<u>0</u>	Total Male: <u>15</u>
White Female:	<u>26</u>	Black Female:	<u>9</u>	Other Female:	<u>0</u>	Total Female: <u>35</u>
Faculty:						
White Male:	<u>19</u>	Black Male:	<u>3</u>	Other Male:	<u>0</u>	Total Male: <u>22</u>
White Female:	<u>20</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>20</u>
Total White Male:	<u>39</u>	Total Black Male:	<u>6</u>	Total Other Male:	<u>0</u>	Total Male: <u>45</u>
Total White Female:	<u>55</u>	Total Black Female:	<u>13</u>	Total Other Female:	<u>1</u>	Total Female: <u>69</u>
Total White:	<u>94</u>	Total Black:	<u>19</u>	Total Other:	<u>1</u>	Total Employees: <u>114</u>
				<b>Total Minority:</b>	<u>20</u>	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF University of Arkansas Community College – Hope**  
**June 30, 2008**

<p><i>Finding:</i></p>	<p><b>INFORMATION SYSTEM FINDING</b>  <b>Application Controls Section - POISE Payroll and Student Billing</b>  Data integrity controls are inadequate. Over 1,000 accounts payable checks were processed with duplicate check numbers in fiscal year 2008. Checks are annually archived, and then purged to enable re-use of numbers. At the end of fiscal year 2007, the entity failed to archive 2007 checks. Thus, duplicate check numbers were entered in the system for both Payroll and Student Billing. The system warned users that duplicate checks were being processed, but allowed processing to continue.</p> <p>The lack of proper policy and procedures related to the archiving of previously used check numbers increases the likelihood of erroneous or unauthorized transactions, and may reduce the reliability of information produced by the system.</p>
<p><i>Recommendation:</i></p>	<p>The University develop policies and procedures to ensure the archiving of old checks is accurate and complete. Additionally, we recommend the University work with the application vendor to conduct a review of duplicate check processing and the associated audit trail, to restore check history where possible, and to ensure that controls are implemented to prevent errors and loss of data in the future.</p>
<p><i>University's Response:</i></p>	<p>UACCH is currently working on procedures to ensure that the archiving of old checks is accurate and working with the software vendor to improve the process of archiving old check numbers. The integrity of the general ledger system has not been compromised by this software problem, but it will be resolved by the college and the vendor.</p>
<p><i>Finding:</i></p>	<p><b>INFORMATION SYSTEM FINDING</b>  <b>Security Access - POISE Payroll and Student Billing</b>  Security access assigned within all applications reviewed violates proper segregation of duties, as business office users' security combines full privileged access to cash receipting/student billing and the general ledger; including both purchasing and accounts payable access (with the ability to update the vendor file). All accounting personnel have excessive privileges in</p>



**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF University of Arkansas Community College – Hope**  
**June 30, 2008**

	<p>financial applications, including a Bypass security privilege's that may afford them access to unauthorized areas of the system.</p> <p>Failure to properly assign or limit access permissions affords users the ability to process and conceal unauthorized transactions.</p>
<i>Recommendation:</i>	<p>The University review and restructure job roles to incorporate proper segregation of duties and limit system access to only that necessary for users to perform their job functions.</p>
<i>University's Response:</i>	<p>UACCH has a very limited business office staff with one employee in purchasing, one employee in accounts payable, one employee in cash receipting/student billing and one employee in payroll. It has been the policy of the office to cross-train employees in purchasing/accounts payable, student billing and payroll to cover these areas when an employee is sick or on leave. The supervisor of these areas has access to the system to verify the accuracy of the employees they supervise. The college feels that proper internal controls are in place with the limited staff available; however, the college will work with the Director of Computing Services to limit access as much as possible.</p>
<i>Finding:</i>	<p><b>INFORMATION SYSTEM FINDING</b>  <b>Application Controls - POISE Payroll and Student Billing</b></p> <p>Accounts payable invoicing and purchasing controls are circumvented through the issuance of manual checks for payments processed by the university. Proper check authorization procedures are not followed, as the Vice President's signature is printed automatically on all checks.</p> <p>The absence of formal authorization and purchasing limit procedures enhances the potential for fraud and the misappropriation of assets.</p>
<i>Recommendation:</i>	<p>The University strengthen purchasing, invoicing and check authorization policies and strengthen independent monitoring controls over the expenditure cycle.</p>

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF University of Arkansas Community College – Hope**  
**June 30, 2008**

<i>University's Response:</i>	The vast majority of payments processed by the college are not paid through the issuance of hand checks. The computer software used by the college automatically places a "HC" code in the computer generated checks. The software vendor is currently correcting that programming. Every check written in accounts payable is backed up with paperwork that requires the signature of the employee requesting the item, the department head's signature, a purchase order and the controller's initial on all invoices. The college does issue a small number of hand checks each year and all of these checks will require the initial of the controller or the vice chancellor for finance and administration in the future.
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. The University of Arkansas Community College – Hope was 15 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.

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# UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON

## 2011 INSTITUTIONAL BUDGET REQUEST NARRATIVE

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### Operating Request:

The University of Arkansas Community College at Morrilton (UACCM) is a formula driven entity and did not make a request for general revenue.

The College is not requesting additional cash appropriation at this time.

### Personnel Request:

The College has requested one additional position for 2010-2011—Chief Planning and Development Officer. With 16 years of continuous enrollment increases, the college has grown to a size where it necessitates having someone responsible for resource development, college and community relations, and marketing and media relations.

**INSTITUTION APPROPRIATION SUMMARY  
FISCAL YEAR 2011**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE MORRILTON

APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
	2008-09		2009-10		2009-10		2010-11			
	ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1 STATE TREASURY	5,681,163		5,808,450		6,422,891		8,458,543		5,899,513	
2 CASH	7,754,054		23,820,000		23,820,000		23,820,000		23,820,000	
3										
4										
5										
6										
7										
8										
9										
10										
11 TOTAL	\$13,435,217	196	\$29,628,450	215	\$30,242,891	268	\$32,278,543	198	\$29,719,513	198
<b>FUNDING SOURCES</b>		%		%				%		%
12 PRIOR YEAR FUND BALANCE*		0%		0%				0%		0%
13 GENERAL REVENUE	4,662,040	34%	4,772,118	16%			7,422,211	23%	4,863,181	16%
14 EDUCATIONAL EXCELLENCE TRUST FUND		0%		0%				0%		0%
15 WORKFORCE 2000	1,101,189	8%	1,036,332	3%			1,036,332	3%	1,036,332	3%
16 CASH FUNDS	7,133,097	53%	23,070,000	78%			23,070,000	71%	23,070,000	78%
17 SPECIAL REVENUES		0%		0%				0%		0%
18 FEDERAL FUNDS	620,957	5%	750,000	3%			750,000	2%	750,000	3%
19 TOBACCO SETTLEMENT FUNDS		0%		0%				0%		0%
20 OTHER FUNDS	1,891	0%		0%				0%		0%
21 TOTAL INCOME	\$13,519,174	100%	\$29,628,450	100%			\$32,278,543	100%	\$29,719,513	100%
22 EXCESS (FUNDING)/APPROPRIATION	(\$83,957)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2009:	\$2,713,144
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$439,338
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$250,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,200,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$500,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$273,806

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

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME  
AND AHECB GENERAL REVENUE RECOMMENDATIONS  
FOR FISCAL YEAR 2011**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE MORRILTON  
NAME OF INSTITUTION

EXPENDITURE CATEGORIES	2008-09 ACTUAL	2009-10 BUDGETED *	2010-11 AHECB RECOMMENDATION
1 INSTRUCTION	5,040,733	4,791,018	4,991,513
2 RESEARCH			
3 PUBLIC SERVICE	12,013	20,000	20,000
4 ACADEMIC SUPPORT	935,760	1,415,509	1,490,000
5 STUDENT SERVICES	966,766	1,156,958	1,250,000
6 INSTITUTIONAL SUPPORT	1,422,808	1,507,380	1,600,000
7 PHYSICAL PLANT M&O	1,347,180	1,771,317	1,850,000
8 SCHOLARSHIPS & FELLOWSHIPS	424,839	425,000	450,000
9		60,555	
10			
11			
12			
13 MANDATORY TRANSFERS	422,000	438,700	440,000
14 AUXILIARY TRANSFERS			
15 NON-MANDATORY TRANSFERS	619,453		
16 TOTAL UNREST. E&G EXP.	\$11,191,552	\$11,586,437	\$12,091,513
17 NET LOCAL INCOME	5,368,496	5,427,987	6,192,000
18 PRIOR YEAR BALANCE***	57,941	350,000	
STATE FUNDS:			
19 GENERAL REVENUE	4,662,040	4,772,118	4,863,181
20 EDUCATIONAL EXCELLENCE			
21 WORKFORCE 2000	1,101,189	1,036,332	1,036,332
22 TOBACCO SETTLEMENT FUNDS			
23 OTHER STATE FUNDS **	1,891		
24 TOTAL SOURCES OF INCOME	\$11,191,557	\$11,586,437	\$12,091,513

Line 23 M&R Proceeds

FORM 10-2

\* The amounts for Revenue Stabilization Act, Educational Excellence Trust Fund, and Workforce 2000 are based on the DF&A forecast.

\*\* Funds received for operating purposes from state appropriations other than RSA, EETF, and WF2000 (e.g. General Improvement) should be reported on Line 23 "Other State Funds" and identified in a footnote.

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

Line 23 - M&R Proceeds

1,891

**ESTIMATED UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND  
CASH INCOME FOR FISCAL YEAR 2011**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE MORRILTON  
(NAME OF INSTITUTION)

SOURCE	ACTUAL 2008-09	BUDGETED 2009-10	ESTIMATED INCOME
			2010-11
1 TUITION AND MANDATORY FEES	4,442,134	4,654,887	5,250,000
2 ALL OTHER FEES			
3 OFF-CAMPUS CREDIT			
4 NON-CREDIT INSTRUCTION	30,704	25,000	35,000
5 ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	55,400	55,000	55,000
6 INVESTMENT INCOME	80,645	50,000	50,000
7 OTHER CASH INCOME:	806,771	691,100	850,000
8 TOTAL UNRESTRICTED CURRENT FUND CASH INCOME	5,415,654	5,475,987	6,240,000
9 LESS: TWO-YEAR COLLEGE ACTIVITY FEES	47,158	48,000	48,000
10 NET UNRESTRICTED CURRENT FUND CASH INCOME AVAILABLE FOR UNRESTRICTED EDUCATIONAL AND GENERAL OPERATIONS	\$5,368,496	\$5,427,987	\$6,192,000

FORM 10-3

**APPROPRIATION ACT FORM - STATE TREASURY  
FISCAL YEAR 2011**

FUND CTJ0000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE MORRILTON

APPROPRIATION 729

DESCRIPTION	ACTUAL 2008-09	BUDGETED 2009-10	AUTHORIZED APPROPRIATION 2009-10	AHECB RECOMMENDATION	LEGISLATIVE RECOMMENDATION
				2010-11	2010-11
1 REGULAR SALARIES	4,243,062	4,500,000	4,900,000	4,512,513	
2 EXTRA HELP WAGES	77,887	142,117	130,000	142,000	
3 OVERTIME	7,258	15,000	15,000	15,000	
4 PERSONAL SERVICES MATCHING	1,352,956	1,146,333	1,367,891	1,225,000	
5 OPERATING EXPENSES		5,000	10,000	5,000	
6 CONFERENCE FEES & TRAVEL					
7 PROFESSIONAL FEES AND SERVICES (EXCEPT DATA PROCESSING)					
8 CAPITAL OUTLAY					
9 DATA PROCESSING SERVICES					
10 FUNDED DEPRECIATION					
11					
12					
13					
14 TOTAL APPROPRIATION	\$5,681,163	\$5,808,450	\$6,422,891	\$5,899,513	\$0
15 PRIOR YEAR FUND BALANCE**					
16 GENERAL REVENUE	4,662,040	4,772,118		4,863,181	
17 EDUCATIONAL EXCELLENCE TRUST FUND					
18 SPECIAL REVENUES * [WF2000]	1,101,189	1,036,332		1,036,332	
19 FEDERAL FUNDS IN STATE TREASURY					
20 TOBACCO SETTLEMENT FUNDS					
21 OTHER STATE TREASURY FUNDS	1,891				
22 TOTAL INCOME	\$5,765,120	\$5,808,450		\$5,899,513	\$0
23 EXCESS (FUNDING)/APPROPRIATION	(\$83,957)	\$0		\$0	\$0

\* Report WF2000 funds on line 18 - "Special Revenues".

\*\*Line 15 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 10-4

Line 21 - M&R Proceeds

1,891



**APPROPRIATION ACT FORM - CASH FUNDS  
FISCAL YEAR 2011**

FUND 2890000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE MORRILTON

APPROPRIATION B64

DESCRIPTION	ACTUAL	BUDGETED	AUTHORIZED	INSTITUTIONAL REQUEST /	LEGISLATIVE
	2008-09	2009-10	APPROPRIATION	AHECB RECOMMENDATION	RECOMMENDATION
			2009-10	2010-11	2010-11
1 REGULAR SALARIES	1,702,005	5,934,034	5,934,034	5,934,034	
2 EXTRA HELP WAGES	142,120	700,000	700,000	700,000	
3 OVERTIME	803	20,000	20,000	20,000	
4 PERSONAL SERVICES MATCHING	1,366,737	2,447,735	2,447,735	2,447,735	
5 OPERATING EXPENSES	3,551,656	5,584,250	5,584,250	5,584,250	
6 CONFERENCE FEES & TRAVEL	76,161	184,800	184,800	184,800	
7 PROFESSIONAL FEES AND SERVICES	129,793	450,000	450,000	450,000	
8 DATA PROCESSING					
9 CAPITAL OUTLAY	354,700	1,135,000	1,135,000	1,135,000	
10 CAPITAL IMPROVEMENTS		6,000,000	6,000,000	6,000,000	
11 DEBT SERVICE	430,080	1,039,181	1,039,181	1,039,181	
12 FUND TRANSFERS, REFUNDS AND INVESTMENTS		275,000	275,000	275,000	
13 PROMOTIONAL ITEMS		50,000	50,000	50,000	
14					
15					
16					
17 TOTAL APPROPRIATION	\$7,754,054	\$23,820,000	\$23,820,000	\$23,820,000	\$0
18 PRIOR YEAR FUND BALANCE***					
19 LOCAL CASH FUNDS	5,368,496	5,427,987		6,192,000	
20 FEDERAL CASH FUNDS	620,957	750,000		750,000	
21 OTHER CASH FUNDS	1,764,601	17,642,013		16,878,000	
22 TOTAL INCOME	\$7,754,054	\$23,820,000		\$23,820,000	\$0
23 EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

	ACTUAL	BUDGETED	AUTHORIZED	NON-CLASSIFIED POSITIONS	NON-CLASSIFIED POSITIONS	LEG REC
	2008-09	2009-10	2009-10	REQUESTED	RECOMMENDED	2010-11
				2010-11	2010-11	
REGULAR POSITIONS	196	215	268	198	198	
TOBACCO POSITIONS	0	0	0	0	0	
EXTRA HELP **	50	85	90	90	90	

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

\*\*\*Line 18 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES FOR FISCAL YEAR 2011**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE MORRILTON  
(NAME OF INSTITUTION)

ACTIVITY	ACTUAL 2008-09				BUDGETED 2009-10			
	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1 INTERCOLLEGIATE ATHLETICS *				0				0
2 RESIDENCE HALL				0				0
3 MARRIED STUDENT HOUSING				0				0
4 FACULTY HOUSING				0				0
5 FOOD SERVICES	135,393	208,743		(73,350)	135,000	220,166		(85,166)
6 COLLEGE UNION				0				0
7 BOOKSTORE	1,204,365	1,092,341		112,024	1,336,000	1,263,834		72,166
8 STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
9 STUDENT HEALTH SERVICES				0				0
10 OTHER	25,935	15,151		10,784	29,500	16,500		13,000
11 SUBTOTAL	\$1,365,693	\$1,316,235	\$0	\$49,458	\$1,500,500	\$1,500,500	\$0	\$0
12 ATHLETIC TRANSFER **				0				0
13 OTHER TRANSFERS ***				0				0
14 GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	\$1,365,693	\$1,316,235	\$0	\$49,458	\$1,500,500	\$1,500,500	\$0	\$0

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

FORM 10-6

\*\* For both two-year and four-year institutions, line 12, Athletic Transfer should contain the amount transferred from E&G to athletics.

\*\*\* For both two-year and four-year institutions, line 13, Other Transfers should contain the amount either transferred from E&G to support the college union, student organizations and student publications; or from auxiliary to other funds (e.g. plant funds), shown as a negative number.

**EMPLOYMENT INFORMATION  
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE MORRILTON  
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2008-09:						146
(As of November 1, 2008 )						
Nonclassified Administrative Employees:						
White Male:	6	Black Male:	0	Other Male:	1	Total Male: <u>7</u>
White Female:	21	Black Female:	1	Other Female:	1	Total Female: <u>23</u>
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: <u>0</u>
White Female:	0	Black Female:	0	Other Female:	0	Total Female: <u>0</u>
Classified Employees:						
White Male:	12	Black Male:	0	Other Male:	1	Total Male: <u>13</u>
White Female:	40	Black Female:	3	Other Female:	0	Total Female: <u>43</u>
Faculty:						
White Male:	27	Black Male:	0	Other Male:	0	Total Male: <u>27</u>
White Female:	32	Black Female:	0	Other Female:	1	Total Female: <u>33</u>
Total White Male:	45	Total Black Male:	0	Total Other Male:	2	Total Male: <u>47</u>
Total White Female:	93	Total Black Female:	4	Total Other Female:	2	Total Female: <u>99</u>
Total White:	138	Total Black:	4	Total Other:	4	Total Employees: <u>146</u>
				<b>Total Minority:</b>	8	

FORM 10-8

**DIVISION OF LEGISLATIVE AUDIT**  
**AUDIT OF University of Arkansas Community College – Morrilton**  
**June 30, 2008**

<i>Finding:</i>	No findings noted
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The Arkansas Department of Finance and Administration (DFA) is tasked with the responsibility of preparing the State's Schedule of Expenditures of Federal Awards (SEFA). In order to ensure timely and accurate reporting, as well as allow for adequate planning of the Single Audit, each State/Educational Agency is required to submit a *Federal Awards Data Collection Workbook* to DFA by a pre-determined date. Upon receipt of the workbook, DFA compiles, reviews and makes the necessary adjustments to prepare the SEFA. A review of this process revealed several late submissions. University of Arkansas Community College - Morrilton was 16 days late in submitting the Workbook to DFA. A list of the federal programs that were reported late can be found in the Single Audit Report for the year ended June 30, 2008 beginning on page 40.