

Arkansas Public Higher Education Operating Recommendations

FISCAL YEAR 2014-2015



Universities
and
Colleges

Arkansas Department of Higher Education

423 Main, STE 400, Little Rock, Arkansas 72201

January 2014

ARKANSAS PUBLIC HIGHER EDUCATION OPERATING RECOMMENDATIONS 2014-15 FISCAL YEAR

OVERVIEW, UNIVERSITIES AND COLLEGES

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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
College of the Ouachitas	CotO
East Arkansas Community College (Forrest City)	EACC
Mid-South Community College (West Memphis)	MSCC
North Arkansas College (Harrison)	NAC
National Park Community College (Hot Springs)	NPCC
Northwest Arkansas Community College (Bentonville)	NWACC
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
Southern Arkansas University - Tech (Camden)	SAUT
Southeast Arkansas College (Pine Bluff)	SEAC
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	AREON
ASU - System	ASU-SYS
ASU - Heritage Sites	ASU-Heritage
HSU - Community Education Center	HSU-CEC
SACC - Arboretum	SACC - Arboretum
SAUT - Environmental Training Academy	SAUT-ETA
SAUT - Fire Training Academy	SAUT-FTA
UA - System (Little Rock)	UA-SYS
UA - Archeological Survey (Fayetteville)	UA-AS
UA - Division of Agriculture (Fayetteville and Little Rock)	UA-DIV AGRI
UA - School of Mathematics, Sciences, and the Arts (Hot Springs)	UA-ASMSA
UA - Clinton School of Public Service (Little Rock)	UA-CS
UA - Criminal Justice Institute (Little Rock)	UA-CJI
UAF - Garvan Woodland Gardens (Hot Springs)	UAF-GWG
UAF - The David & Barbara Pryor Center for Arkansas Oral and Visual History	UAF-Pryor Center
UAF - Arkansas Research and Technology Park	UAF - ARTP
UAF - World Trade Center Arkansas	UAF - WTC AR
UALR - Research and Public Service	UALR-RAPS
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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**RECOMMENDATIONS FOR EDUCATIONAL AND GENERAL OPERATIONS
STATE-SUPPORTED INSTITUTIONS OF HIGHER EDUCATION
FISCAL YEAR 2014-15**

Background

A.C.A. §6-61-224 establishes the process and key components for formula development for funding public institutions of higher education. That language reads as follows:

“(a) The Arkansas Department of Higher Education, in collaboration with the state college and university presidents and chancellors, shall develop funding formulas consisting of a needs-based component and an outcome-centered component which will, in principle, seek to provide fair and equitable state support to all postsecondary students across the state, regardless of the state institution attended, while at the same time recognizing: (1) The different needs for lower level, upper level, and graduate level instruction at the various institutions; (2) The requirements for specialized equipment, labs and smaller class sizes in some disciplines; and (3) Unique missions, such as agricultural extension services, research, medical sciences, workforce development, and public service; and (4) Growth, economies of scale, and other appropriate factors.”

At its April 27, 2012 meeting, the Arkansas Higher Education Coordinating Board approved the funding models for the two-year colleges, universities, and the technical centers (former technical institutes merged with universities). These models had been developed in conjunction with presidents and chancellors after meetings and revisions. The funding models were used to develop the comparative needs of Arkansas institutions of higher education in terms of the average funding levels of schools in the SREB region.

ADHE staff also reviewed new justification requests submitted by the non-formula group and prepared funding recommendations for Fiscal Year 2014-15 based upon those requests.

The difference between the funding model determined needs of the entities compared to the Fiscal 2014 appropriations was \$256.4 million. The funding gap (the difference between the formula determined need and the current fiscal year appropriation) is part of a phenomenon that occurs when there is an extended economic downturn which is invariably

accompanied by enrollment increases, declining state support and tuition increases (to replace a part of the lost state support). It should be emphasized that the funding needs of the institutions are the funds needed to bring Arkansas higher education to the **average** funding level of the SREB region. The funding gap took a number of years to reach its current level and may never be completely erased.

Operating Funding Recommendations for the 2014-15 Fiscal Year

The operating needs are based upon the tuition policies established by the Arkansas Higher Education Coordinating Board's approval of Agenda Item 14 on April 27, 2012 and the funding formulas approved by the AHECB in April 2012. Following the April meeting, staff determined a Higher Education Price Index (HEPI) adjustment was not included for the Student Services Component and also an adjustment was needed for additional space generated by the space needs model in the two-year model. The recommended changes are below.

- Student Services: Student Services is calculated based on a variable rate per student using the mean of FTE students and headcount. The rates are \$757 each for the first 750 students, \$537 each for the next 2,250 students, \$333 each for the remaining students above 3,000.
- Funding rates for Physical Plant are based on actual Educational & General (E&G) square feet as reported in the 2012 Facilities Audit Program (FAP) compared to the model-determined need. When the actual E&G square footage exceeds the model determined space need by more than one hundred and fifty (150) percent, a rate of \$2.40 per square foot for any excess square footage will be applied. If the model determined need exceeds the actual E&G square feet, then \$5.40 per square foot will be applied to the actual square footage and \$2.40 per square foot for the additional space needed.

Each funding formula was developed to provide an equitable basis for the distribution of **any funding available**.

The funding models have been updated with academic year 2013 student semester credit hours (SSCH). The input data for the funding models were the SSCH by level and discipline as reported in the Student Information System for academic year 2013 and the educational and general square footage as reported in the Facilities Audit Program (FAP) 2012. The updated formula driven models represent a total need for funding of higher education institutions of \$871,785,503. The total funding recommendation for the non-formulas entities is \$275,873,726 in 2014-15.

Since it is not anticipated that the models will be fully funded in the near future, funding recommendations for 2014-15 are: For the **four-year institutions**, a 1.7% increase for all institutions based on the Higher Education Price Index (HEPI) which totals \$6.1 million and further recommending that those institutions below 75% of the model be brought to that level which is an additional \$42.5 million for a total four-year recommendation of \$48.6 million in new revenue.

For the **two-year institutions** the priority is to bring those institutions below 75% of the model before giving an increase based on the HEPI index. To bring those institutions below 75% to that level would require \$16.1 million. To provide a 1.7% increase on the HEPI index would require an additional \$ 2.2 million for a total two-year recommendation of \$18.2 million in new revenue.

For the **technical centers** the recommendation is for a 1.7% increase based on the HEPI index which is \$89,638 and an adjustment to bring those below 75% of the model to 75% which would require an additional \$2.5 million, for a total recommendation of \$2.6 million in new revenue.

For the **non-formula entities** the recommendation is for a 1.7% increase based on the HEPI index which is \$4.6 million and a recommendation of full funding which would require an additional \$59.2 million, of which \$45.9 million would be for the University of Arkansas for Medical Sciences (UAMS).

The allocation of funds generated by the increases in RSA funding between colleges, universities and technical institutes is based upon each group's share of the need for new funds.

The individual institutional recommendations for all four types of institutions (Colleges, Universities, Non-Formula Entities, and Technical Institutes) were determined in the following manner: The general revenue funds were distributed based upon the need for new funds as determined by the three funding formulas and the ADHE staff determined need of the non-formula entities. The non-formula needs were based up the justifications submitted by the institutions. **The total recommendation for 2014-15 for Colleges, Universities, Non-Formula Entities and Technical Centers is \$133 million in new revenue.**

It should be noted that it is unlikely that these recommendations will keep pace with the combination of inflation and enrollment increases for most institutions. However, given the economic uncertainty, there is an even greater uncertainty than usual that even these modest recommendations will be funded.

The principles for determining operating needs address continued levels of base funding for institutions, equity, small college adjustment, and economies of scale. Specific aspects of the operating recommendations for all institutions follow:

1. All of the general revenue increases recommended were distributed on the basis of the funding formula or staff determined need for new funding.

Table A. Summary of Operating Needs & Recommendations for the 2014-15 Fiscal Year

Institution Type	Fiscal Year 2013-14 Base						FY2014-15 AHECB Recommendations			
	90% Current RSA Base	10% Performance Funding	Total Current RSA Base	EETF (7/10/2013)	WF2000 (7/9/2013)	Total Fiscal Year Base	Total Need	Total Recommendation	New Funds	% Inc
	Colleges	127,731,761	14,192,418	141,924,179	7,105,623	22,589,450	171,619,252	231,380,990	189,854,019	18,234,767
Universities	360,054,956	40,006,106	400,061,062	36,314,194		436,375,256	627,663,285	484,988,300	48,613,044	11.1%
Subtotal	487,786,717	54,198,524	541,985,241	43,419,817	22,589,450	607,994,508	859,044,275	674,842,320	66,847,812	11.0%
Technical Centers			5,272,811		2,157,611	7,430,422	12,741,228	10,012,719	2,582,298	34.8%
Total			547,258,052	43,419,817	24,747,061	615,424,930	871,785,503	684,855,039	69,430,109	11.3%

Non-Formula Entity Type	Fiscal Year 2013-14 Base			FY2014-15 AHECB Recommendation		
	Total Current RSA Base	EETF (7/10/13)	Total Fiscal Year Base	Total Recommendation	New Funds	% Inc
	Non-Formula Entities	86,909,224	13,024,414	99,933,638	117,828,117	17,894,479
Health Care-Related UAMS	102,804,430	9,340,303	112,144,733	158,045,609	45,900,876	40.9%
Total	189,713,654	22,364,717	212,078,371	275,873,726	63,795,355	30.1%

All Institution Types	Fiscal Year 2013-14 Base						FY2014-15 AHECB Recommendation		
	90% Current RSA Base	10% Performance Funding	Total Current RSA Base	EETF (7/10/13)	WF2000 (7/9/13)	Total Fiscal Year Base	Total Recommendation	New Funds	% Inc
Total	487,786,717	54,198,524	736,971,706	65,784,534	24,747,061	827,503,301	960,728,765	133,225,464	16.1%

NOTE: FY2013-14 Base - DFA Forecast as of 7/10/2013

Table B. 2014-15 Four-Year Universities Recommendations



Inst	2013-14					FY2014-15						
	90% Needs-based RSA Base	10% Outcomes-based RSA Base	Total RSA	EETF	Total Base (RSA & EETF)	Total Need	% of Need	1.7% Continuing Level on RSA (90% Needs-Based)	Adjustment to Reach 75% of Need	New Funds	Total Recommendation	
ASUJ	50,307,486	5,589,721	55,897,207	6,010,765	61,907,972	96,577,712	64.1%	855,227	9,670,085	10,525,312	72,433,284	
ATU	26,591,534	2,954,615	29,546,149	2,014,849	31,560,998	47,817,365	66.0%	452,056	3,849,970	4,302,026	35,863,024	
HSU	16,652,936	1,850,326	18,503,262	2,084,266	20,587,528	21,876,874	94.1%	283,100	-	283,100	20,870,628	
SAUM	13,904,618	1,544,958	15,449,575	1,232,264	16,681,839	21,264,579	78.4%	236,378	-	236,378	16,918,217	
UAF	104,759,012	11,639,890	116,398,902	9,128,245	125,527,147	207,362,608	60.5%	1,780,903	28,213,906	29,994,809	155,521,956	
UAFS	18,373,582	2,041,509	20,415,091	3,054,036	23,469,127	31,498,171	74.5%	312,351	-	312,351	23,781,478	
UALR	51,000,535	5,666,726	56,667,261	5,293,008	61,960,269	83,391,384	74.3%	867,009	-	867,009	62,827,278	
UAM	11,658,862	1,295,429	12,954,291	1,063,483	14,017,774	16,049,030	87.3%	198,201	-	198,201	14,215,975	
UAPB	19,423,931	2,158,215	21,582,146	1,846,183	23,428,329	23,428,329	100.0%	330,207	-	330,207	23,758,536	
UCA	47,382,460	5,264,718	52,647,178	4,587,095	57,234,273	78,397,233	73.0%	805,502	758,150	1,563,652	58,797,925	
Total	360,054,956	40,006,106	400,061,062	36,314,194	436,375,256	627,663,285	69.5%	6,120,934	42,492,110	48,613,044	484,988,300	

Table C. 2014-15 Two Year Colleges Recommendations



Inst	FY2013-14						FY2014-15					
	90% Needs-based RSA Base	10% Outcomes-based RSA Base	Total RSA Base	EETF	WF2000	Total Base (RSA, EETF & WF2000)	Total Need	% of Need Met	Adjustment to Reach 75% of Need	1.7% Continuing Level on RSA (90% Needs-Based)	New Funds	Total Recommendation
ANC	7,719,347	857,705	8,577,052	718,892	730,954	10,026,898	10,026,898	100.0%	-	131,229	131,229	10,158,127
ASUB	10,652,154	1,183,573	11,835,727	1,434,057	801,945	14,071,729	15,498,141	90.8%	-	181,087	181,087	14,252,816
ASUMH	3,283,299	364,811	3,648,110	-	823,929	4,472,039	6,957,964	64.3%	746,434	55,816	802,250	5,274,289
ASUN	5,393,064	599,229	5,992,293	-	1,417,628	7,409,921	10,218,597	72.5%	254,027	91,682	345,709	7,755,630
BRTC	5,502,164	611,352	6,113,516	-	2,245,209	8,358,725	11,218,314	74.5%	55,011	93,537	148,547	8,507,272
CCCUA	3,056,222	339,580	3,395,802	-	1,350,337	4,746,139	6,795,360	69.8%	350,381	51,956	402,337	5,148,476
CotO	3,174,535	352,726	3,527,261	-	1,156,386	4,683,647	6,001,091	78.0%	-	53,967	53,967	4,737,614
EACC	5,209,252	578,806	5,788,058	750,478	-	6,538,536	6,867,891	95.2%	-	88,557	88,557	6,627,093
MSCC	3,472,206	385,801	3,858,007	-	2,190,914	6,048,921	8,085,640	74.8%	15,309	59,028	74,337	6,123,258
NAC	7,170,268	796,696	7,966,964	443,223	575,177	8,985,364	11,239,769	79.9%	-	121,895	121,895	9,107,259
NPCC	8,141,840	904,649	9,046,489	1,122,445	668,021	10,836,955	12,817,433	84.5%	-	138,411	138,411	10,975,366
NWACC	9,557,282	1,061,920	10,619,202	991,952	-	11,611,154	22,758,658	51.0%	5,457,840	162,474	5,620,313	17,231,467
OZC	2,813,828	312,648	3,126,475	-	1,271,841	4,398,316	7,332,200	60.0%	1,100,834	47,835	1,148,669	5,546,985
PCCUA	8,156,779	906,309	9,063,088	730,864	529,856	10,323,808	10,323,808	100.0%	-	138,665	138,665	10,462,473
PTC	13,623,693	1,513,744	15,137,437	-	2,273,772	17,411,209	31,024,967	56.1%	5,857,516	231,603	6,089,119	23,500,328
RMCC	2,886,182	320,687	3,206,869	198,099	-	3,404,968	4,428,551	76.9%	-	49,065	49,065	3,454,033
SACC	5,430,876	603,431	6,034,307	513,273	461,389	7,008,969	9,106,871	77.0%	-	92,325	92,325	7,101,294
SAUT	5,134,960	570,551	5,705,511	202,340	-	5,907,851	8,930,697	66.2%	790,172	87,294	877,466	6,785,317
SEAC	5,073,118	563,680	5,636,798	-	1,975,199	7,611,997	7,880,264	96.6%	-	86,243	86,243	7,698,240
UACCB	3,717,955	413,106	4,131,061	-	866,760	4,997,821	6,539,010	76.4%	-	63,205	63,205	5,061,026
UACCH	4,042,797	449,200	4,491,997	-	1,958,947	6,450,944	6,996,672	92.2%	-	68,728	68,728	6,519,672
UACCM	4,519,940	502,216	5,022,155	-	1,291,186	6,313,341	10,332,194	61.1%	1,435,805	76,839	1,512,643	7,825,984
Total	127,731,761	14,192,418	141,924,179	7,105,623	22,589,450	171,619,252	231,380,990	74.2%	16,063,327	2,171,440	18,234,767	189,854,019

Table D. 2014-15 Technical Centers Recommendations



Institution	FY2013-14			FY2014-15					
	RSA	Workforce 2000	Total Base	100% Model Calculated Need	% of Need Met	1.7% Continuing Level on RSA	Adjustment to 75% of Need	New Funds	Total Recommendation
ATU-Ozark	2,394,591	794,490	3,189,081	7,513,397	42.4%	40,708	2,405,259	2,445,967	5,635,048
UAM-Crossett	1,154,300	656,737	1,811,037	2,557,416	70.8%	19,623	87,402	107,025	1,918,062
UAM-McGehee	1,723,919	706,384	2,430,303	2,670,415	91.0%	29,307	-	29,307	2,459,610
Total	5,272,811	2,157,611	7,430,422	12,741,228	58.3%	89,638	2,492,660	2,582,298	10,012,719

Table E. 2014-15 Non-Formula Entities Recommendations



Institution/Entity	FY2013-14				FY 2014-15			
	RSA	EETF	Total Base	2013-14 ADHE Recommendation	1.7% Continuing Level	New Enhancements	Total New Funds	Total Recommendation
ADTEC/ADWIRED	1,000,000	-	1,000,000	2,000,000	34,000	-	1,034,000	2,034,000
AREON	-	-	-	1,350,758	22,963	-	1,373,721	1,373,721
ASU-System Office	2,362,680	-	2,362,680	2,860,360	48,626	-	546,306	2,908,986
ASU-Heritage	300,000	-	300,000	2,191,862	37,262	-	1,929,124	2,229,124
HSU-CEC	210,585	-	210,585	216,903	3,687	-	10,005	220,590
SACC - Arboretum	-	-	-	-	-	75,000	75,000	75,000
SAUT-ETA	368,404	33,813	402,217	436,560	7,422	200,000	241,765	643,982
SAUT-FTA	1,651,221	85,579	1,736,800	2,348,209	39,920	-	651,329	2,388,129
UA-SYS	3,417,950	262,509	3,680,459	4,249,609	72,243	-	641,393	4,321,852
UA-AS	2,327,380	129,765	2,457,145	3,191,266	54,252	-	788,373	3,245,518
UA-DivAgri	62,800,138	5,394,913	68,195,051	71,244,334	1,211,154	-	4,260,437	72,455,488
UA-ASMSA	1,113,015	7,117,835	8,230,850	8,649,279	147,038	-	565,467	8,796,317
UA-CS	2,295,575	-	2,295,575	2,464,442	41,896	-	210,763	2,506,338
UA-CJI	1,825,769	-	1,825,769	2,918,042	49,607	-	1,141,880	2,967,649
UAF-GWG	-	-	-	500,000	8,500	-	508,500	508,500
UAF-Pryor Center	-	-	-	235,000	3,995	-	238,995	238,995
UAF- ARTP	-	-	-	-	-	250,000	250,000	250,000
UAF-WTC AR	-	-	-	-	-	250,000	250,000	250,000
UALR-RAPS	3,588,916	-	3,588,916	5,616,583	95,482	-	2,123,149	5,712,065
UAPB-Nonformula*	3,647,591	-	3,647,591	4,623,270	78,596	-	1,054,275	4,701,866
Total	86,909,224	13,024,414	99,933,638	115,096,477	1,956,640	775,000	17,894,479	117,828,117

*100% Recommendation for federal matching purposes.

Health-Related Non-Formula Entity - UAMS

Institution/Entity	FY2013-14				FY 2014-15			
	RSA	EETF	Total Base	2013-14 ADHE Recommendation	1.7% Continuing Level	New Enhancements	Total New Funds	Total Recommendation
UAMS	94,056,661	9,113,523	103,170,184	146,255,501	2,486,344	-	45,571,661	148,741,845
UAMS-CARDVC	735,000	-	735,000	735,000	12,495	-	12,495	747,495
UAMS-Child Safety	720,588	-	720,588	742,204	12,617	-	34,233	754,821
UAMS-Ped&PRI	1,950,000	-	1,950,000	1,950,000	33,150	-	33,150	1,983,150
UAMS-IC	5,342,181	226,780	5,568,961	5,721,040	97,258	-	249,337	5,818,298
Total	102,804,430	9,340,303	112,144,733	155,403,745	2,641,864	-	45,900,876	158,045,609

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Table 1: DEFINITIONS OF EXPENDITURE CATEGORIES

Academic Support. This category includes funds expended primarily to provide support for an institution's primary mission--teaching, research, and public service. Academic support is comprised of the following sub-categories:

Libraries. Includes salaries and operating expenses of separately organized libraries and media centers that are the responsibility of the librarian.

Museums and Galleries. Includes expenditures for activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.

Organized Activities Related to Educational Departments. Includes expenditures for activities that provide support services to the three primary programs: teaching, research, and public service. These activities usually provide an opportunity for students to gain practical experience. Examples of organized activities are campus radio stations or farms.

Other Academic Support. Includes educational media services, academic computing, academic administration (deans and their support costs), and faculty development.

Equipment Replacement. Funds are provided for the replacement of worn or obsolete equipment. This is not an expenditure category in accounting terms since the expenditures will occur in other categories where equipment is used.

Institutional Support. This category includes administrative costs for institutional management such as the president's office, fiscal and personnel management, chief academic and student service officers, administrative computing, and other central institutional services that cannot be allocated to a specific department or activity.

Instruction. This category includes expenditures for all activities that are part of an institution's instructional program. Expenditures for credit and non-credit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for any regular, special, and extension sessions are included. This category includes the following sub-categories:

Teaching Salaries. Includes only that portion of faculty salaries devoted to the teaching of credit-equivalency courses.

Departmental Operating Expenses. Includes salaries, wages, equipment, and operating expenses of instructional departments exclusive of teaching salaries.

Off-Campus Credit. Includes all credit courses offered anywhere other than in the facilities or on the grounds of a four-year institution, branch campus, or technical college. Included are expenditures for community college courses offered anywhere outside the district in which the community college is located.

Non-Credit Instruction. Encompasses courses which are not part of a degree or certificate program, such as community service courses.

Plant Maintenance and Operation. This category includes all costs associated with operating the campus buildings including utilities, and routine repair and maintenance of buildings.

Public Service. This category includes expenditures for non-instructional services beneficial to individuals and groups external to the institution. Examples are workshops, administration of non-credit courses, concerts and other cultural events intended primarily for the public, and cooperative extension services.

Research. This category includes all expenditures for activities specifically and separately organized to produce research outcomes. Included are expenditures for institutes, research centers, and program and project research.

Scholarships and Fellowships. This category includes expenditures in the form of outright grants to students selected by the institution and financed from unrestricted funds in the form of tuition remission. Performance or athletic scholarships are not included.

Student Services. This category includes expenditures for the offices of admissions, registrar, deans of men and women, financial aid, and counseling. Student service activities are those that contribute to the student's emotional and physical well-being and to their intellectual, cultural, and social development outside the context of formal academic instruction.

Transfers. Included are funds that are transferred from the unrestricted current funds group to any of the restricted fund groups. Transfers are classified in the following three categories:

Auxiliary Transfers. This item applies to the four-year institutions and their two-year branches. An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or staff, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Most auxiliaries are expected to be self-supporting. These include dormitories, bookstores, food services, and health services. Student organizations, publications, and college unions may require a subsidy from the unrestricted educational and general budget.

Mandatory Transfers. This category includes transfers to restricted fund groups, excluding auxiliaries, arising out of legal agreements related to the financing of educational facilities, and grant agreements with the federal government or other external sources.

Non-Mandatory Transfers. This category includes transfers from the unrestricted current funds group to any restricted fund group to serve a variety of objectives unique to an institution. The most common non-mandatory transfers are to auxiliaries, to the plant reserve fund, and other transfers to loan funds, quasi-endowment funds, or pre-payments of debt principal.

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Table 2. Annual Full-Time Equivalent Enrollment (FTE) for FY2012-13

Four-Year Universities		Two-Year Colleges			
	2012-13 FTE		2012-13 FTE	2012-13 FTE	
ASUJ	12,368	ANC	1,149	NWACC	5,634
ATU	8,030	ASUB	3,387	OZC	1,201
HSU	3,527	ASUMH	1,176	PCCUA	1,151
SAUM	3,005	ASUN	1,546	PTC	8,400
UAF	22,733	BRTC	1,930	RMCC	636
UAFS	6,103	CCCUA	1,011	SACC	1,276
UALR	9,616	COTO	923	SAUT	1,316
UAM	2,412	EACC	962	SEAC	1,258
UAPB	2,558	MSCC	1,217	UACCB	1,051
UCA	10,139	NAC	1,710	UACCH	1,054
		NPCC	2,257	UACCM	1,695
Subtotal	80,492			41,939	
Grand Total				122,431	

Note: For funding purposes, FTE calculated as of July 1, 2013.

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**TABLE 3
2013-14 Full-time Annualized Fall Tuition and Mandatory Fees**

TWO-YEAR INSTITUTION RESIDENT

INSTITUTION	ADHE ESTIMATE OF 2013-14 SREB AVERAGE TUITION & FEES	2013-14 ANNUAL TUITION	2013-14 ANNUAL FEES	2013-14 TUITION & FEES
LOCAL TAXES (IN-DISTRICT)				
ANC	3,169	1,860	230	2,090
CCCUA	3,169	1,710	502	2,212
EACC	3,169	2,250	270	2,520
MSCC	3,169	2,700	370	3,070
NAC	3,169	1,980	390	2,370
NPCC	3,169	2,550	470	3,020
NWACC	3,169	2,250	673	2,923
PCCUA	3,169	1,920	575	2,495
RMCC	3,169	1,980	780	2,760
SACC	3,169	2,370	410	2,780
UACCB	3,169	1,980	720	2,700
UACCH	3,169	1,815	456	2,271
UACCM	3,169	2,400	890	3,290
AVERAGE ANNUAL	3,169	2,136	518	2,654
LOCAL TAXES (OUT-OF-DISTRICT/IN-STATE)				
ANC	3,539	2,160	230	2,390
ASUMH	3,539	2,610	630	3,240
CCCUA	3,539	2,010	502	2,512
EACC	3,539	2,520	270	2,790
MSCC	3,539	3,300	370	3,670
NAC	3,539	2,700	390	3,090
NPCC	3,539	2,850	470	3,320
NWACC	3,539	3,675	838	4,513
PCCUA	3,539	2,280	575	2,855
RMCC	3,539	2,400	780	3,180
SACC	3,539	2,730	410	3,140
UACCB	3,539	2,340	720	3,060
UACCH	3,539	1,965	456	2,421
UACCM	3,539	2,610	890	3,500
AVERAGE ANNUAL	3,539	2,582	538	3,120
NO LOCAL TAXES (IN-STATE)				
ASUB	3,539	2,640	480	3,120
ASUN	3,539	2,640	360	3,000
BRTC	3,539	2,340	510	2,850
COTO	3,539	2,550	632	3,182
OZC	3,539	2,370	635	3,005
PTC	3,539	2,850	713	3,563
SAUT	3,539	3,240	810	4,050
SEAC	3,539	2,460	550	3,010
AVERAGE ANNUAL	3,539	2,636	586	3,223

Full-time undergraduate is defined as 30 credit hours per year per SREB guidelines.

TABLE 3
2013-14 Full-time Annualized Fall Tuition and Mandatory Fees

TWO-YEAR INSTITUTION NON-RESIDENT

INSTITUTION	ADHE ESTIMATE OF 2013-14 SREB AVERAGE TUITION & FEES	2013-14 ANNUAL TUITION	2013-14 ANNUAL FEES	2013-14 TUITION & FEES
LOCAL TAXES				
ANC	8,398	3,660	230	3,890
ASUMH	8,398	4,470	630	5,100
CCCUA	8,398	4,560	502	5,062
EACC	8,398	3,000	270	3,270
MSCC	8,398	9,000	370	9,370
NAC	8,398	4,830	390	5,220
NPCC	8,398	4,020	470	4,490
NWACC	8,398	5,250	838	6,088
PCCUA	8,398	3,600	575	4,175
RMCC	8,398	5,550	780	6,330
SACC	8,398	4,950	410	5,360
UACCB	8,398	4,200	720	4,920
UACCH	8,398	3,930	456	4,386
UACCM	8,398	3,720	890	4,610
AVERAGE ANNUAL	8,398	4,624	538	5,162
NO LOCAL TAXES				
ASUB	8,398	4,560	480	5,040
ASUN	8,398	4,320	360	4,680
BRTC	8,398	5,670	510	6,180
COTO	8,398	5,100	632	5,732
OZC	8,398	5,310	635	5,945
PTC	8,398	4,590	713	5,303
SAUT	8,398	4,680	810	5,490
SEAC	8,398	4,920	550	5,470
AVERAGE ANNUAL	8,398	4,894	586	5,480

Full-time undergraduate is defined as 30 credit hours per year per SREB guidelines.

TABLE 3

**2013-14 Full-time Annualized Fall Tuition and Mandatory Fees
FOUR-YEAR INSTITUTION UNDERGRADUATE RESIDENT**

INSTITUTION	ADHE ESTIMATE OF 2013-14 SREB AVERAGE TUITION & FEES	2013-14 ANNUAL TUITION	2013-14 ANNUAL FEES	2013-14 TUITION & FEES
UAF	10,336	6,353	1,464	7,817
LEVEL 1 GROUP AVERAGE	10,336	6,353	1,464	7,817
ASUJ	7,759	5,610	1,900	7,510
UALR	7,759	5,920	1,681	7,601
UCA	7,759	5,745	1,850	7,595
LEVEL 3 GROUP AVERAGE	7,759	5,758	1,810	7,569
ATU	7,142	5,970	948	6,918
HSU	7,142	5,730	1,553	7,283
LEVEL 4 GROUP AVERAGE	7,142	5,850	1,251	7,101
SAUM	6,658	6,120	1,266	7,386
UAM	6,658	4,103	1,690	5,793
LEVEL 5 GROUP AVERAGE	6,658	5,112	1,478	6,590
UAPB	6,032	4,290	1,463	5,753
UAFS	6,032	3,990	1,635	5,625
LEVEL 6 GROUP AVERAGE	6,032	4,140	1,549	5,689

FOUR-YEAR INSTITUTION UNDERGRADUATE NON-RESIDENT

INSTITUTION	ADHE ESTIMATE OF 2013-14 SREB AVERAGE TUITION & FEES	2013-14 ANNUAL TUITION	2013-14 ANNUAL FEES	2013-14 TUITION & FEES
UAF	23,547	17,610	1,465	19,075
LEVEL 1 GROUP AVERAGE	23,547	17,610	1,465	19,075
ASUJ	18,480	11,220	1,900	13,120
UALR	18,480	16,395	1,681	18,076
UCA	18,480	11,490	1,850	13,340
LEVEL 3 GROUP AVERAGE	18,480	13,035	1,811	14,846
ATU	16,375	11,940	948	12,888
HSU	16,375	11,850	1,554	13,404
LEVEL 4 GROUP AVERAGE	16,375	11,895	1,251	13,146
SAUM	16,613	9,270	1,266	10,536
UAM	16,613	9,900	1,690	11,590
LEVEL 5 GROUP AVERAGE	16,613	9,585	1,478	11,063
UAPB	14,978	9,960	1,464	11,424
UAFS	14,978	10,920	1,635	12,555
LEVEL 6 GROUP AVERAGE	14,978	10,440	1,549	11,989

Full-time undergraduate is defined as 30 credit hours per year per SREB guidelines.

TABLE 3
2013-14 Full-time Annualized Fall Tuition and Mandatory Fees
FOUR-YEAR INSTITUTION GRADUATE RESIDENT

INSTITUTION	ADHE ESTIMATE OF 2013-14 SREB AVERAGE TUITION & FEES	2013-14 ANNUAL TUITION	2013-14 ANNUAL FEES	2013-14 TUITION & FEES
UAF	11,475	8,677	1,153	9,830
LEVEL 1 GROUP AVERAGE	11,475	8,677	1,153	9,830
ASUJ	9,067	5,712	1,534	7,246
UALR	9,067	6,828	1,345	8,173
UCA	9,067	5,663	1,516	7,179
LEVEL 3 GROUP AVERAGE	9,067	6,068	1,465	7,533
ATU	7,789	5,976	822	6,798
HSU	7,789	5,712	1,363	7,075
LEVEL 4 GROUP AVERAGE	7,789	5,844	1,093	6,937
SAUM	6,562	6,096	1,010	7,106
UAM	6,562	5,640	1,344	6,984
LEVEL 5 GROUP AVERAGE	6,562	5,868	1,177	7,045
UAPB	6,558	4,368	1,210	5,578
LEVEL 6 GROUP AVERAGE	6,558	4,368	1,210	5,578

FOUR-YEAR INSTITUTION GRADUATE NON-RESIDENT

INSTITUTION	ADHE ESTIMATE OF 2013-14 SREB AVERAGE TUITION & FEES	2013-14 ANNUAL TUITION	2013-14 ANNUAL FEES	2013-14 TUITION & FEES
UAF	24,321	20,528	1,153	21,681
LEVEL 1 GROUP AVERAGE	24,321	20,528	1,153	21,681
ASUJ	17,171	11,424	1,534	12,958
UALR	17,171	15,636	1,345	16,981
UCA	17,171	11,326	1,516	12,842
LEVEL 3 GROUP AVERAGE	17,171	12,795	1,465	14,260
ATU	16,056	11,952	822	12,774
HSU	16,056	11,736	1,363	13,099
LEVEL 4 GROUP AVERAGE	16,056	11,844	1,093	12,937
SAUM	15,710	8,880	1,010	9,890
UAM	15,710	11,520	1,344	12,864
LEVEL 5 GROUP AVERAGE	15,710	10,200	1,177	11,377
UAPB	15,203	10,080	1,210	11,290
LEVEL 6 GROUP AVERAGE	15,203	10,080	1,210	11,290

TABLE 3

2013-14 Full-time Annualized Fall Tuition and Mandatory Fees

PROFESSIONAL UNDERGRADUATE

INSTITUTION	ADHE ESTIMATE OF 2013-14 SREB AVERAGE TUITION & FEES	2013-14 ANNUAL TUITION	2013-14 ANNUAL FEES	2013-14 TUITION & FEES
RESIDENT				
UAMS - HRP	N/A	6,930	1,005	7,935
UAMS- NURSING	N/A	5,856	1,005	6,861
NONRESIDENT				
UAMS - HRP	N/A	16,830	1,005	17,835
UAMS- NURSING	N/A	14,592	1,005	15,597

PROFESSIONAL GRADUATE

INSTITUTION	ADHE ESTIMATE OF 2013-14 SREB AVERAGE TUITION & FEES	2013-14 ANNUAL TUITION	2013-14 ANNUAL FEES	2013-14 TUITION & FEES
RESIDENT				
UAF-LAW	19,740	9,696	1,239	10,935
UALR-LAW	19,740	9,254	1,690	10,944
UAMS-MEDICINE	27,049	21,940	1,969	23,909
UAMS-PHARMACY	21,588	14,020	1,571	15,591
UAMS-GRADUATE	N/A	6,320	1,005	7,325
NONRESIDENT				
UAF-LAW	34,926	21,257	1,239	22,496
UALR-LAW	34,926	20,290	1,690	21,980
UAMS-MEDICINE	53,442	43,880	1,969	45,849
UAMS-PHARMACY	33,525	28,058	1,571	29,629
UAMS-GRADUATE	N/A	13,560	1,005	14,565

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UNIVERSITIES

**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION ARKANSAS STATE UNIVERSITY-JONESBORO

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	62,890,358		64,574,037		77,713,865		77,571,394		77,571,394	
2	CASH	79,203,099		237,174,683		237,174,683		237,174,683		237,174,683	
3	ARKANSAS BIOSCIENCES INSTITUTE	2,990,670		5,479,456		5,479,456		5,479,456		5,479,456	
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$145,084,127	1,928	\$307,228,176	1,946	\$320,368,004	2,145	\$320,225,533	2,145	\$320,225,533	2,145
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	56,856,765	39%	58,559,887	19%			71,560,629	22%	71,560,629	22%
14	EDUCATIONAL EXCELLENCE TRUST FUND	5,947,082	4%	6,010,765	2%			6,010,765	2%	6,010,765	2%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	79,203,099	55%	237,174,683	77%			237,174,683	74%	237,174,683	74%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	0	0%	0	0%			0	0%	0	0%
19	TOBACCO SETTLEMENT FUNDS	2,990,670	2%	5,479,456	2%			5,479,456	2%	5,479,456	2%
20	OTHER FUNDS	86,511	0%	3,385	0%			0	0%	0	0%
21	TOTAL INCOME	\$145,084,127	100%	\$307,228,176	100%			\$320,225,533	100%	\$320,225,533	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$20,337,394
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,903,137
INVENTORIES	\$1,475,762
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$13,330,211
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$3,528,284

*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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

ARKANSAS STATE UNIVERSITY-SYSTEM

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	INSTRUCTION				
2	RESEARCH				
3	PUBLIC SERVICE				
4	ACADEMIC SUPPORT				
5	STUDENT SERVICES				
6	INSTITUTIONAL SUPPORT	2,644,246	2,926,293	2,778,986	2,778,986
7	OPERATION & MAINT OF PLANT	141,767	129,164	130,000	130,000
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS	227,192			
16	TOTAL UNREST. E&G EXP.	\$3,013,205	\$3,055,457	\$2,908,986	\$2,908,986
17	NET LOCAL INCOME	650,525	692,777	700,000	700,000
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE	2,362,680	2,362,680	2,908,986	2,908,986
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$3,013,205	\$3,055,457	\$3,608,986	\$3,608,986

FORM 14-2

* 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.

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME
AND AHECB GENERAL REVENUE RECOMMENDATIONS
FOR THE 2014-2015 Fiscal Year (Non-Formula Entities)**

ARKANSAS STATE UNIVERSITY-HERITAGE SITES

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	INSTRUCTION				
2	RESEARCH				
3	PUBLIC SERVICE	816,186	832,025	2,229,124	2,229,124
4	ACADEMIC SUPPORT				
5	STUDENT SERVICES				
6	INSTITUTIONAL SUPPORT				
7	OPERATION & MAINT OF PLANT				
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS	18,494			
16	TOTAL UNREST. E&G EXP.	\$834,680	\$832,025	\$2,229,124	\$2,229,124
17	NET LOCAL INCOME	534,680	532,025		
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE	300,000	300,000	2,229,124	2,229,124
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$834,680	\$832,025	\$2,229,124	\$2,229,124

FORM 14-2

* 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.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CKA0000

INSTITUTION ARKANSAS STATE UNIVERSITY-JONESBORO

APPROPRIATION _____

299

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	49,038,649	49,399,625	58,690,341	58,947,471	60,051,720
2	EXTRA HELP WAGES	0	0	110,404	0	112,943
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	7,538,383	7,462,659	9,456,195	9,479,835	9,673,687
5	OPERATING EXPENSES	5,788,361	7,211,753	8,597,790	8,644,088	8,795,539
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	359,135	0	367,395
9	FUNDED DEPRECIATION	500,000	500,000	500,000	500,000	500,000
10	WORKERS COMP & SURETY PREMIUM	24,965				
11						
12						
13	TOTAL APPROPRIATION	\$62,890,358	\$64,574,037	\$77,713,865	\$77,571,394	\$79,501,284
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	56,856,765	58,559,887		71,560,629	73,490,519
16	EDUCATIONAL EXCELLENCE TRUST FUND	5,947,082	6,010,765		6,010,765	6,010,765
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	86,511	3,385			
21	TOTAL INCOME	\$62,890,358	\$64,574,037		\$77,571,394	\$79,501,284
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

Other State Treasury Funds:

	Actual 2013	Budgeted 2013-2014	Allocations Request/Recommendation for General Revenue	
M and R Transfers	\$ 44,743	\$ 3,385	(1) Jonesboro Campus \$	72,433,284
Tuition Adjustment	41,768	0	(2) ASU-System Administration	2,908,986
Total	\$ 86,511	\$ 3,385	(3) ASU-Heritage Sites	2,229,124
				\$ 77,571,394
				79,501,284

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND TSF0100

INSTITUTION ARKANSAS STATE UNIVERSITY-JONESBORO
ARKANSAS BIOSCIENCES INSTITUTE

APPROPRIATION _____ 318

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,470,031	2,183,519	2,183,519	2,183,519	2,249,024
2	EXTRA HELP WAGES	0	15,450	15,450	15,450	15,914
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	354,000	563,273	563,273	563,273	580,171
5	OPERATING EXPENSES	1,146,042	2,551,160	2,551,160	2,551,160	2,627,694
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	19,888	166,054	166,054	166,054	171,035
9	FUNDED DEPRECIATION					
10	WORKERS COMP & SURETY PREMIUM	709				
11						
12						
13	TOTAL APPROPRIATION	\$2,990,670	\$5,479,456	\$5,479,456	\$5,479,456	\$5,643,838
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS	2,990,670	5,479,456		5,479,456	5,643,838
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$2,990,670	\$5,479,456		\$5,479,456	\$5,643,838
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

* Report WF2000 funds on line 1 - "Special Revenues".

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2050000

INSTITUTION ARKANSAS STATE UNIVERSITY-JONESBORO

APPROPRIATION _____

A70

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	11,814,364	33,000,000	33,000,000	33,000,000	33,000,000
2	EXTRA HELP WAGES	6,710,573	9,500,000	9,500,000	9,500,000	9,500,000
3	OVERTIME				0	0
4	PERSONAL SERVICES MATCHING	7,316,690	15,000,000	15,000,000	15,000,000	15,000,000
5	OPERATING EXPENSES	23,888,876	55,000,000	55,000,000	55,000,000	55,000,000
6	CONFERENCE FEES & TRAVEL	0	7,000,000	7,000,000	7,000,000	7,000,000
7	PROFESSIONAL FEES AND SERVICES	9,775,729	25,000,000	25,000,000	25,000,000	25,000,000
8	CAPITAL OUTLAY	6,581,399	18,000,000	18,000,000	18,000,000	18,000,000
9	CAPITAL IMPROVEMENTS	8,864,565	52,349,683	52,349,683	52,349,683	52,349,683
10	DEBT SERVICE	4,107,428	22,000,000	22,000,000	22,000,000	22,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12	PROMOTIONAL ITEMS	143,476	200,000	200,000	200,000	200,000
13	RESALE		125,000	125,000	125,000	125,000
14						
15						
16	TOTAL APPROPRIATION	\$79,203,099	\$237,174,683	\$237,174,683	\$237,174,683	\$237,174,683
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	52,588,210	53,000,000		62,000,000	62,000,000
19	ALL OTHER FEES		4,324,402		4,324,402	4,324,402
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS		988,349		988,349	988,349
21	INVESTMENT INCOME		769,391		769,391	769,391
22	FEDERAL CASH FUNDS		0		0	0
23	OTHER CASH FUNDS	26,614,889	178,092,541		169,092,541	169,092,541
24	TOTAL INCOME	\$79,203,099	\$237,174,683		\$237,174,683	\$237,174,683
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	1,928	1,946	2,145	2,145	2,145	2,145
TOBACCO POSITIONS	41	39	49	49	49	49
EXTRA HELP **	917	941	2,114	2,114	2,114	2,114

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS STATE UNIVERSITY-JONESBORO
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	10,415,433	14,766,924		(4,351,491)	10,071,692	14,162,188		(4,090,496)
2	HOUSING	12,668,823	6,048,086	5,852,488	768,249	14,220,343	6,874,006	6,845,719	500,618
3	FOOD SERVICES	1,219,301	217,035		1,002,266	925,000	225,000		700,000
4	STUDENT UNION	2,696,725	1,155,553	1,201,602	339,570	2,665,603	1,467,768	1,197,835	0
5	BOOKSTORE	222,142	61,246		160,896	265,000	68,000		197,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	159,611	230,499		(70,888)	145,000	145,000		
7	OTHER	3,222,452	3,047,794	409,448	(234,790)	3,384,047	2,260,614	408,165	715,268
8	SUBTOTAL	30,604,487	25,527,137	7,463,538	(2,386,188)	31,676,685	25,202,576	8,451,719	(1,977,610)
9	ATHLETIC TRANSFER **	1,180,687			1,180,687	1,214,927			1,214,927
10	OTHER TRANSFERS ***	779,869			779,869	762,683			762,683
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	32,565,043	25,527,137	7,463,538	(425,632)	33,654,295	25,202,576	8,451,719	0

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

FORM 14-5

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

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

NOTE: LINE 7 OTHER - Other Auxiliary units Convocation Center, Parking Services & Miscellaneous

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY-JONESBORO
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>1,940</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>127</u>	Black Male:	<u>20</u>	Other Male:	<u>15</u>	Total Male: <u>162</u>
White Female:	<u>233</u>	Black Female:	<u>36</u>	Other Female:	<u>12</u>	Total Female: <u>281</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>234</u>	Black Male:	<u>26</u>	Other Male:	<u>8</u>	Total Male: <u>268</u>
White Female:	<u>321</u>	Black Female:	<u>46</u>	Other Female:	<u>11</u>	Total Female: <u>378</u>
Faculty:						
White Male:	<u>301</u>	Black Male:	<u>21</u>	Other Male:	<u>71</u>	Total Male: <u>393</u>
White Female:	<u>355</u>	Black Female:	<u>45</u>	Other Female:	<u>58</u>	Total Female: <u>458</u>
Total White Male:						<u>662</u>
Total White Female:						<u>909</u>
Total Black Male:						<u>67</u>
Total Black Female:						<u>127</u>
Total Other Male:						<u>94</u>
Total Other Female:						<u>81</u>
Total White:						<u>1,571</u>
Total Black:						<u>194</u>
Total Other:						<u>175</u>
Total Minority:						<u>369</u>
Total Employees:						<u>1,940</u>

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: ARKANSAS STATE UNIVERSITY-JONESBORO

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
Curtis Construction	\$33,036	X					
Curtis Construction	\$36,264	X					
Curtis Construction	\$49,657	X					
Curtis Construction	\$62,056	X					
Murdock Enterprises	\$87,537	X					

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 5

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$2,908,255
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 1%

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF ARKANSAS STATE UNIVERSITY - JONESBORO
June 30, 2012

<i>Finding No. : 1</i>	Our audit noted control weaknesses in the area of general information system security policies and procedures. Due to the sensitive nature of the conditions found, we have conveyed these findings to management in a separate letter.
<i>Institution's Response:</i>	The University concurs with the findings and will act to address each. Due to the sensitive nature of the findings, the University has responded to each individually and in detail in a separate letter to the legislative audit staff.

**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION ARKANSAS TECH UNIVERSITY

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	34,325,598		34,750,079		39,647,948		41,498,072		41,498,072	
2	CASH	69,429,846		112,037,398		112,037,398		112,037,398		112,037,398	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$103,755,444	1,249	\$146,787,477	1,254	\$151,685,346	1,397	\$153,535,470	1,397	\$153,535,470	1,397
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	31,535,222	30%	31,940,740	22%			38,688,733	25%	38,688,733	25%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,993,502	2%	2,014,849	1%			2,014,849	1%	2,014,849	1%
15	WORKFORCE 2000	796,874	1%	794,490	1%			794,490	1%	794,490	1%
16	CASH FUNDS	67,442,475	65%	107,395,301	73%			107,166,038	70%	107,166,038	70%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	1,987,371	2%	4,642,097	3%			4,871,360	3%	4,871,360	3%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$103,755,444	100%	\$146,787,477	100%			\$153,535,470	100%	\$153,535,470	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$27,423,973
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$5,371,797
INVENTORIES	\$808,927
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$0
INSURANCE DEDUCTIBLES	\$0
MAJOR CRITICAL SYSTEMS FAILURES	\$4,184,500
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$7,670,297
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$2,000,000
OTHER (FOOTNOTE BELOW)	\$7,000,000
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$388,452

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

NOTE: OTHER - St Svc/Acad Support Facility

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND COA0000

INSTITUTION ARKANSAS TECH UNIVERSITY

APPROPRIATION 567

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	23,853,455	25,079,117	27,213,790	28,783,961	27,845,740
2	EXTRA HELP WAGES	2,312,500	2,316,267	2,567,624	2,627,249	2,627,249
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	3,961,212	2,951,466	5,433,679	5,559,858	5,559,858
5	OPERATING EXPENSES	3,738,447	4,054,348	4,054,349	4,148,498	4,148,498
6	CONFERENCE FEES & TRAVEL	0	0	29,625	29,625	29,625
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION	348,881	348,881	348,881	348,881	348,881
10	CLAIMS	100,000				
11	WORKERS COMP & SURETY PREMIUM	11,103				
12						
13	TOTAL APPROPRIATION	\$34,325,598	\$34,750,079	\$39,647,948	\$41,498,072	\$40,559,851
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	31,535,222	31,940,740		38,688,733	37,750,512
16	EDUCATIONAL EXCELLENCE TRUST FUND	1,993,502	2,014,849		2,014,849	2,014,849
17	SPECIAL REVENUES * [WF2000]	796,874	794,490		794,490	794,490
18	FEDERAL FUNDS IN STATE TREASURY	0	0		0	
19	TOBACCO SETTLEMENT FUNDS	0	0		0	
20	OTHER STATE TREASURY FUNDS	0	0		0	
21	TOTAL INCOME	\$34,325,598	\$34,750,079		\$41,498,072	\$40,559,851
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2100000

INSTITUTION ARKANSAS TECH UNIVERSITY

APPROPRIATION _____

B11

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	16,372,012	18,385,982	18,385,982	18,385,982	18,385,982
2	EXTRA HELP WAGES	3,442,967	3,450,000	3,450,000	3,450,000	3,450,000
3	OVERTIME	33,913	287,775	287,775	287,775	287,775
4	PERSONAL SERVICES MATCHING	7,549,037	8,694,747	8,694,747	8,694,747	8,694,747
5	OPERATING EXPENSES	21,616,197	23,796,492	23,796,492	24,416,039	24,416,039
6	CONFERENCE FEES & TRAVEL	526,882	912,500	912,500	912,500	912,500
7	PROFESSIONAL FEES AND SERVICES	207,083	2,049,603	2,049,603	2,049,603	2,049,603
8	CAPITAL OUTLAY	1,875,955	15,208,169	15,208,169	15,208,169	15,208,169
9	CAPITAL IMPROVEMENTS	13,450,485	16,082,440	16,082,440	16,082,440	16,082,440
10	DEBT SERVICE	4,320,786	7,669,690	7,669,690	7,669,690	7,669,690
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	15,425,000	15,425,000	14,805,453	14,805,453
12	PROMOTIONAL ITEMS	34,529	75,000	75,000	75,000	75,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$69,429,846	\$112,037,398	\$112,037,398	\$112,037,398	\$112,037,398
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	53,519,394	53,283,179		54,881,674	54,881,674
19	ALL OTHER FEES	108,150	55,800		0	0
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	1,634,514	23,375,636		23,609,392	23,609,392
21	INVESTMENT INCOME	287,714	254,109		254,109	254,109
22	FEDERAL CASH FUNDS	1,987,371	4,642,097		4,871,360	4,871,360
23	OTHER CASH FUNDS	11,892,703	30,426,577		28,420,863	28,420,863
24	TOTAL INCOME	\$69,429,846	\$112,037,398		\$112,037,398	\$112,037,398
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	1,249	1,254	1,397	1,397	1,397	1,397
TOBACCO POSITIONS						
EXTRA HELP **	1,215	1,215	1,215	1,215	1,215	1,215

FORM 14-4

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS TECH UNIVERSITY - RUSSELLVILLE CAMPUS
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	3,573,461	3,943,807	253,156	(623,502)	3,300,570	4,216,746	474,511	(1,390,687)
2	HOUSING	7,994,238	5,319,017	2,473,950	201,271	9,437,597	6,684,943	2,752,654	0
3	FOOD SERVICES	6,117,727	4,932,572	0	1,185,155	6,149,464	5,609,694	539,770	0
4	STUDENT UNION	0	0	0	0	0	0	0	0
5	BOOKSTORE	2,656,433	2,403,656	0	252,777	2,899,229	2,899,229	0	0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	456,991	590,613	0	(133,622)	444,200	576,445	0	(132,245)
7	OTHER: STUDENT HEALTH SERVICES	250,299	323,074	0	(72,775)	466,827	630,095	0	(163,268)
8	SUBTOTAL	21,049,149	17,512,739	2,727,106	809,304	22,697,887	20,617,152	3,766,935	(1,686,200)
9	ATHLETIC TRANSFER **	1,180,687			1,180,687	1,390,687			1,390,687
10	OTHER TRANSFERS ***	(1,804,001)			(1,804,001)	295,513			295,513
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	20,425,835	17,512,739	2,727,106	185,990	24,384,087	20,617,152	3,766,935	0

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

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

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

FORM 14-5

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS TECH UNIVERSITY - OZARK CAMPUS
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	0	0	0	0	0	0	0	0
2	HOUSING	0	0	0	0	0	0	0	0
3	FOOD SERVICES	19,238	16,350	0	2,888	14,700	14,700	0	0
4	STUDENT UNION	0	0	0	0	0	0	0	0
5	BOOKSTORE	957,387	785,410	70,205	101,772	783,063	712,443	70,620	0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	21,000	21,000	0	0	21,000	21,000	0	0
7	OTHER	0	0	0	0	0	0	0	0
8	SUBTOTAL	997,625	822,760	70,205	104,660	818,763	748,143	70,620	0
9	ATHLETIC TRANSFER **	0			0	0			0
10	OTHER TRANSFERS ***	0			0	0			0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	997,625	822,760	70,205	104,660	818,763	748,143	70,620	0

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

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

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

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS TECH UNIVERSITY
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>1,249</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>89</u>	Black Male:	<u>3</u>	Other Male:	<u>5</u>	Total Male: <u>97</u>
White Female:	<u>133</u>	Black Female:	<u>1</u>	Other Female:	<u>6</u>	Total Female: <u>140</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>127</u>	Black Male:	<u>1</u>	Other Male:	<u>1</u>	Total Male: <u>129</u>
White Female:	<u>220</u>	Black Female:	<u>4</u>	Other Female:	<u>13</u>	Total Female: <u>237</u>
Faculty:						
White Male:	<u>258</u>	Black Male:	<u>14</u>	Other Male:	<u>22</u>	Total Male: <u>294</u>
White Female:	<u>331</u>	Black Female:	<u>7</u>	Other Female:	<u>13</u>	Total Female: <u>351</u>
Total White Male:	<u>474</u>	Total Black Male:	<u>18</u>	Total Other Male:	<u>28</u>	Total Male: <u>520</u>
Total White Female:	<u>685</u>	Total Black Female:	<u>12</u>	Total Other Female:	<u>32</u>	Total Female: <u>729</u>
Total White:	<u>1,159</u>	Total Black:	<u>30</u>	Total Other:	<u>60</u>	Total Employees: <u>1,249</u>
				Total Minority:	<u>90</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: ARKANSAS TECH UNIVERSITY

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
Shree-Ram LLC	\$130,730				X		
Arkansas Shades Blinds and Shutters	\$27,772						X

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 2

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$3,331,331
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 1%

**DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF ARKANSAS TECH UNIVERSITY
 June 30, 2013**

<p><i>Finding No. 1:</i></p>	<p><u>Housing Security Deposits</u> The Arkansas Tech University (ATU) Internal Audit Department (IAD) reviewed certain transactions at the Commons Apartments (Commons), located on the ATU campus, where residents are required to pay a \$250 security deposit. An audit objective was to determine the source of cash used to pay deposits on behalf of six student-athletes.</p> <p>IAD review revealed that a Coach paid \$1,500 for Commons security deposits on behalf of six student-athletes using undeposited basketball camp revenue. Basketball camp revenue is normally deposited to the ATU Foundation. IAD recommended that the ATU Foundation be reimbursed \$1,500 and that the \$250 security deposits be charged to each of the six student-athletes' accounts.</p> <p>On May 22, 2013, \$1,500 was transferred from the Commons operating account to the ATU Foundation. The security deposits were not charged to the students' accounts because this matter emerged a few days before the students would have been refunded the deposits.</p> <p>This matter has been reported by the University to the National Collegiate Athletic Association.</p>
<p><i>Institution's Response</i></p>	<p>Additional internal controls have been implemented, as well as tightening of existing internal controls to decrease the risk of this type of situation occurring. These controls consist of adequate separation of duties during summer camps that include cash collections, receipt preparation and reconciliations. Specific controls to be enforced include timely funds deposits, using pre-numbered receipts, minimizing cash handling by using online payments and documentation of those processes.</p>
<p><i>Finding No. 2:</i></p>	<p><u>Information System</u> The following information system control weakness was discovered during an information system audit of the Banner Payroll and Student Accounts Receivable modules completed in Fall of 2010. Follow-up audits completed on August 30, 2011, October 3, 2012, and October 3, 2013 were performed to update the status of this outstanding issue. The University has made progress in correcting this weakness over the past three years; however, the following issues are still outstanding:</p> <p>Application security access should be restricted to what is required to perform job</p>

**DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF ARKANSAS TECH UNIVERSITY
 June 30, 2013**

	<p>functions.</p> <p>Some users were identified that had inappropriate (excessive) accesses to the application.</p> <p>Failure to properly assign access permission increases the risk of accidental or intentional unauthorized transactions or data manipulation.</p> <p>A similar finding was reported in the previous three audits.</p>
<p><i>Recommendation</i></p>	<p>We recommend the Administrator review and revise security accounts to restrict access to only what is necessary for users to perform their job functions.</p>
<p><i>Institution's Response</i></p>	<p>In this finding, it was observed that our DBA Team and Associate Director had what was considered to be excessive access to multiple areas of Banner on a continuous basis. This access has been removed for all identified users effective 10/25/2013 and a new verification file is being submitted to Legislative Audit. Access will be limited and assigned on an as-needed basis for trouble verification and resolution and documentation of assignment access will be kept on record.</p>

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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION HENDERSON STATE UNIVERSITY

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	20,779,619		20,798,113		21,175,064		21,091,218		21,091,218	
2	CASH	34,503,733		103,200,000		103,200,000		120,450,000		120,450,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$55,283,352	601	\$123,998,113	618	\$124,375,064	711	\$141,541,218	712	\$141,541,218	712
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	18,713,847	34%	18,713,847	15%			19,006,952	13%	19,006,952	13%
14	EDUCATIONAL EXCELLENCE TRUST FUND	2,062,184	4%	2,084,266	2%			2,084,266	1%	2,084,266	1%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	34,503,733	62%	103,200,000	83%			120,450,000	85%	120,450,000	85%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	0	0%	0	0%			0	0%	0	0%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	3,588	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$55,283,352	100%	\$123,998,113	100%			\$141,541,218	100%	\$141,541,218	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$9,319,665
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$2,994,718
INVENTORIES	\$159,189
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$0
INSURANCE DEDUCTIBLES	\$33,500
MAJOR CRITICAL SYSTEMS FAILURES	\$200,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$3,705,683
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$2,226,575

*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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

HENDERSON STATE UNIVERSITY

COMMUNITY EDUCATION CENTER

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	REGULAR SALARIES	172,440	165,000	170,000	175,100
2	EXTRA HELP WAGES				
3	OVERTIME				
4	PERSONAL SERVICES MATCHING	31,761	39,000	40,170	41,375
5	OPERATING EXPENSES	6,384	6,585		
6	CONFERENCE FEES AND SERVICES			6,733	4,115
7	CAPITAL OUTLAY				
8	FUNDED DEPRECIATION				
9	CLAIMS & AWARDS				
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$210,585	\$210,585	\$216,903	\$220,590
17	NET LOCAL INCOME				
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE	210,585	210,585	216,903	220,590
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$210,585	\$210,585	\$216,903	\$220,590

FORM 14-2

* 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.

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2090000

INSTITUTION HENDERSON STATE UNIVERSITY

APPROPRIATION _____

A74

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	7,133,559	18,500,000	18,500,000	19,000,000	19,000,000
2	EXTRA HELP WAGES	1,154,314	3,200,000	3,200,000	3,200,000	3,200,000
3	OVERTIME	10,829	100,000	100,000	100,000	100,000
4	PERSONAL SERVICES MATCHING	1,798,955	4,800,000	4,800,000	5,200,000	5,200,000
5	OPERATING EXPENSES	18,688,029	29,500,000	29,500,000	30,000,000	30,000,000
6	CONFERENCE FEES & TRAVEL	531,898	1,500,000	1,500,000	1,500,000	1,500,000
7	PROFESSIONAL FEES AND SERVICES	692,416	1,000,000	1,000,000	1,250,000	1,250,000
8	CAPITAL OUTLAY	759,780	2,600,000	2,600,000	3,200,000	3,200,000
9	CAPITAL IMPROVEMENTS		25,000,000	25,000,000	40,000,000	27,500,000
10	DEBT SERVICE	2,548,799	9,000,000	9,000,000	9,000,000	9,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	1,185,154	8,000,000	8,000,000	8,000,000	8,000,000
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$34,503,733	\$103,200,000	\$103,200,000	\$120,450,000	\$107,950,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	26,956,669	28,034,936		28,875,984	28,875,984
19	ALL OTHER FEES	1,335,832	1,389,265		1,430,943	1,430,943
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	12,700	15,000		17,500	17,500
21	INVESTMENT INCOME	206,293	200,000		210,000	210,000
22	FEDERAL CASH FUNDS					0
23	OTHER CASH FUNDS	5,992,239	73,560,799		89,915,573	77,415,573
24	TOTAL INCOME	\$34,503,733	\$103,200,000		\$120,450,000	\$107,950,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	601	618	711	712	712	711
TOBACCO POSITIONS						
EXTRA HELP **	124	950	950	950	950	950

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

HENDERSON STATE UNIVERSITY
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	1,471,987	3,509,508		(2,037,521)	1,530,892	3,547,065		(2,016,173)
2	HOUSING	4,326,220	2,594,252	955,769	776,199	4,128,901	2,462,301	1,145,549	521,051
3	FOOD SERVICES	3,309,311	3,015,610		293,701	3,705,150	3,242,656	214,532	247,962
4	STUDENT UNION	182,347	360,621		(178,274)	201,355	330,850		(129,495)
5	BOOKSTORE	129,861			129,861	125,000			125,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	106,137	137,101		(30,964)		16,700		(16,700)
7	OTHER	2,153,152	2,062,812	601,378	(511,038)	1,809,165	1,742,102	583,810	(516,747)
8	SUBTOTAL	11,679,015	11,679,904	1,557,147	(1,558,036)	11,500,463	11,341,674	1,943,891	(1,785,102)
9	ATHLETIC TRANSFER **	1,180,687			1,180,687	1,214,927			1,214,927
10	OTHER TRANSFERS ***	377,349			377,349	570,175			570,175
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	13,237,051	11,679,904	1,557,147	0	13,285,565	11,341,674	1,943,891	0

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

FORM 14-5

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

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

NOTE: Line 7 OTHER - Auxiliary Enterprise, Airport, Bed & Breakfast, Recreation Center, Other Auxiliary, Post Office & Student Health

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

HENDERSON STATE UNIVERSITY
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>577</u>
						(As of November 1, 2012)
Nonclassified Administrative Employees:						
White Male:	<u>34</u>	Black Male:	<u>7</u>	Other Male:	<u>3</u>	Total Male: <u>44</u>
White Female:	<u>34</u>	Black Female:	<u>8</u>	Other Female:	<u>0</u>	Total Female: <u>42</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>49</u>	Black Male:	<u>20</u>	Other Male:	<u>2</u>	Total Male: <u>71</u>
White Female:	<u>77</u>	Black Female:	<u>28</u>	Other Female:	<u>8</u>	Total Female: <u>113</u>
Faculty:						
White Male:	<u>119</u>	Black Male:	<u>11</u>	Other Male:	<u>14</u>	Total Male: <u>144</u>
White Female:	<u>135</u>	Black Female:	<u>13</u>	Other Female:	<u>15</u>	Total Female: <u>163</u>
Total White Male:						<u>202</u>
Total White Female:						<u>246</u>
Total Black Male:						<u>38</u>
Total Black Female:						<u>49</u>
Total Other Male:						<u>19</u>
Total Other Female:						<u>23</u>
Total White:						<u>448</u>
Total Black:						<u>87</u>
Total Other:						<u>42</u>
Total Minority:						<u>129</u>
Total Employees:						<u>577</u>

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: HENDERSON STATE UNIVERSITY

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$896,105
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF HENDERSON STATE UNIVERSITY
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	16,672,231		16,681,839		16,999,510		16,918,217		16,918,217	
2	CASH	37,094,508		54,000,000		54,000,000		54,000,000		54,000,000	
3	STATE TREASURY - SAU SYSTEM	0		100,000		100,000		100,000		100,000	
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$53,766,739	346	\$70,781,839	420	\$71,099,510	489	\$71,018,217	489	\$71,018,217	489
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	15,449,575	29%	15,449,575	22%			15,685,953	22%	15,685,953	22%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,219,208	2%	1,232,264	2%			1,232,264	2%	1,232,264	2%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	34,637,352	64%	53,360,544	75%			51,500,000	73%	51,500,000	73%
17	SPECIAL REVENUES		0%		0%				0%		0%
18	FEDERAL FUNDS	2,457,156	5%	639,456	1%			2,500,000	4%	2,500,000	4%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	3,448	0%	100,000	0%			100,000	0%	100,000	0%
21	TOTAL INCOME	\$53,766,739	100%	\$70,781,839	100%			\$71,018,217	100%	\$71,018,217	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,562,517
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,973,853
INVENTORIES	\$138,124
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$130,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$3,586,994
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$3,266,454)

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CSA0000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY - SYSTEM

APPROPRIATION _____ 83G

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	0	45,000	45,000	45,000	45,000
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	0	13,500	13,500	13,500	13,500
5	OPERATING EXPENSES	0	41,500	41,500	41,500	41,500
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$0	\$100,000	\$100,000	\$100,000	\$100,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	0	100,000		100,000	100,000
21	TOTAL INCOME	\$0	\$100,000		\$100,000	\$100,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CSA0000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY

APPROPRIATION _____

292

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	13,665,083	14,437,044	14,600,000	14,600,000	14,700,000
2	EXTRA HELP WAGES	30,000	30,000	30,000	30,000	30,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	2,273,700	1,995,285	2,150,000	1,888,217	2,005,340
5	OPERATING EXPENSES	399,414	100,000	100,000	100,000	400,000
6	CONFERENCE FEES & TRAVEL	0		0	0	0
7	PROFESSIONAL FEES AND SERVICES	0		0	0	0
8	CAPITAL OUTLAY	0		0	0	0
9	FUNDED DEPRECIATION	300,000	119,510	119,510	300,000	255,159
10	WORKERS COMP & SURETY PREMIUM	4,034				
11						
12						
13	TOTAL APPROPRIATION	\$16,672,231	\$16,681,839	\$16,999,510	\$16,918,217	\$17,390,499
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	15,449,575	15,449,575		15,685,953	16,158,235
16	EDUCATIONAL EXCELLENCE TRUST FUND	1,219,208	1,232,264		1,232,264	1,232,264
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	3,448				
21	TOTAL INCOME	\$16,672,231	\$16,681,839		\$16,918,217	\$17,390,499
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

NOTE: Line 20 OTHER STATE TREASURY FUNDS - Tuition reimbursement that SAU received from the State

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2080000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY

APPROPRIATION _____

A63

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	5,384,920	7,081,800	7,081,800	7,081,800	7,081,800
2	EXTRA HELP WAGES	2,409,601	5,000,000	5,000,000	5,000,000	5,000,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	3,725,712	4,001,000	4,001,000	4,001,000	4,001,000
5	OPERATING EXPENSES	12,067,740	16,942,200	16,942,200	16,942,200	16,942,200
6	CONFERENCE FEES & TRAVEL	264,272	1,000,000	1,000,000	1,000,000	1,000,000
7	PROFESSIONAL FEES AND SERVICES	1,257,712	1,050,000	1,050,000	1,050,000	1,050,000
8	CAPITAL OUTLAY	438,824	2,200,000	2,200,000	2,200,000	2,200,000
9	CAPITAL IMPROVEMENTS	9,215,941	11,225,000	11,225,000	10,825,000	10,825,000
10	DEBT SERVICE	2,329,786	3,600,000	3,600,000	4,000,000	4,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	1,900,000	1,900,000	1,900,000	1,900,000
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$37,094,508	\$54,000,000	\$54,000,000	\$54,000,000	\$54,000,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	32,140,286	23,562,487		30,000,000	30,000,000
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	107,342	166,590		200,000	200,000
21	INVESTMENT INCOME	318,426			300,000	300,000
22	FEDERAL CASH FUNDS	2,457,156	639,456		2,500,000	2,500,000
23	OTHER CASH FUNDS	2,071,298	29,631,467		21,000,000	21,000,000
24	TOTAL INCOME	\$37,094,508	\$54,000,000		\$54,000,000	\$54,000,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	346	420	489	489	489	489
TOBACCO POSITIONS						
EXTRA HELP **	1,800	1,900	1,900	1,900	1,900	1,900

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SOUTHERN ARKANSAS UNIVERSITY
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	1,200,237	3,002,405	88,564	(1,890,732)	1,415,900	2,529,860	87,540	(1,201,500)
2	HOUSING	4,456,330	3,158,818	1,037,436	260,076	5,032,114	2,402,522	1,068,795	1,560,797
3	FOOD SERVICES	2,928,714	2,293,089		635,625	3,266,852	2,388,529		878,323
4	STUDENT UNION	23,709	187,604	29,439	(193,334)	46,000	222,728	29,738	(206,466)
5	BOOKSTORE	207,345	9,212		198,133	200,000	9,525		190,475
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	474,612	474,465		147	266,960	355,441		(88,481)
7	OTHER	271,686	351,197		(79,511)	435,796	355,051		80,745
8	SUBTOTAL	9,562,633	9,476,790	1,155,439	(1,069,596)	10,663,622	8,263,656	1,186,073	1,213,893
9	ATHLETIC TRANSFER **	1,180,687			1,180,687	1,180,687			1,180,687
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	10,743,320	9,476,790	1,155,439	111,091	11,844,309	8,263,656	1,186,073	2,394,580

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

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

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

NOTE: Line 7 OTHER - Includes operation of Student Health Services and the Post Office

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SOUTHERN ARKANSAS UNIVERSITY
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						346
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	30	Black Male:	4	Other Male:	3	Total Male: 37
White Female:	36	Black Female:	10	Other Female:	1	Total Female: 47
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:	24	Black Male:	5	Other Male:	1	Total Male: 30
White Female:	55	Black Female:	16	Other Female:	1	Total Female: 72
Faculty:						
White Male:	64	Black Male:	6	Other Male:	12	Total Male: 82
White Female:	71	Black Female:	3	Other Female:	4	Total Female: 78
Total White Male:						118
Total White Female:						162
Total Black Male:						15
Total Black Female:						29
Total Other Male:						16
Total Other Female:						6
Total White:						280
Total Black:						44
Total Other:						22
Total Minority:						66
Total Employees:						346

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: SOUTHERN ARKANSAS UNIVERSITY

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$4,314,549
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF SOUTHERN ARKANSAS UNIVERSITY
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION UNIVERSITY OF ARKANSAS FUND

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	200,850,250		203,981,146		232,066,096		241,018,801		241,018,801	
2	CASH	530,348,962		840,042,500		840,042,500		840,042,500		840,042,500	
3	CASH-SOILS TESTING	1,261,646		3,750,000		3,750,000		3,750,000		3,750,000	
4	CASH-AREON	1,489,292		55,003,500		55,003,500		55,003,500		55,003,500	
5	TOBACCO-FAYETTEVILLE	1,595,396		1,676,008		2,375,563		2,375,563		2,375,563	
6	TOBACCO-AGRI EXPERIMENT STATION	1,595,923		1,676,008		2,415,432		2,415,432		2,415,432	
7	STATE-CJI-CLANDESTINE METH.	35,890		150,000		150,000		150,000		150,000	
8	STATE-LAW SCHOOL	457,993		800,000		800,000		800,000		800,000	
9	STATE-PRYOR CENTER	0		0		235,000		238,995		238,995	
10	STATE-ELEC ENERGY ADVANCE. PROG.	0		0		800,000		800,000		800,000	
11	STATE-AREON	0		0		1,350,758		1,373,721		1,373,721	
12	STATE-GARVAN GARDENS	0		0		500,000		508,500		508,500	
13	STATE-ARK. RESEARCH & TECH. PARK	0		0		0		250,000		250,000	
14	STATE-ARK. WORLD TRADE CENTER	0		0		0		250,000		250,000	
14											
15	TOTAL	\$737,635,352	5,119	\$1,107,079,162	6,192	\$1,139,488,849	7,225	\$1,148,977,012	7,259	\$1,148,977,012	7,259
	FUNDING SOURCES		%		%				%		%
16	PRIOR YEAR FUND BALANCE*	122,354	0%	0	0%			0	0%	0	0%
17	GENERAL REVENUE	186,010,475	25%	189,065,714	17%			228,724,585	20%	228,724,585	20%
18	EDUCATIONAL EXCELLENCE TRUST FUND	14,757,406	2%	14,915,432	1%			14,915,432	1%	14,915,432	1%
19	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
20	CASH FUNDS	532,977,546	72%	888,734,731	80%			888,734,731	77%	888,734,731	77%
21	SPECIAL REVENUES		0%		0%				0%	0	0%
22	FEDERAL FUNDS	0	0%	10,061,269	1%			10,061,269	1%	10,061,269	1%
23	TOBACCO SETTLEMENT FUNDS	3,191,319	0%	3,352,016	0%			4,790,995	0%	4,790,995	0%
24	OTHER FUNDS	576,252	0%	950,000	0%			1,750,000	0%	1,750,000	0%
25	TOTAL INCOME	\$737,635,352	100%	\$1,107,079,162	100%			\$1,148,977,012	100%	\$1,148,977,012	100%
26	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$103,408,937
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$14,796,419
INVENTORIES	\$5,765,435
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$51,211,699
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$31,635,384

*Line 16 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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

UNIVERSITY OF ARKANSAS SYSTEM OFFICE

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	SALARIES	4,446,341	4,991,887	5,339,699	5,316,544
2	FRINGE BENEFITS	1,379,978	1,351,345	1,455,440	1,448,494
3	EXTRA HELP WAGES	11,396	10,000	10,000	7,500
4	MAINTENANCE & OPERATIONS	1,123,920	1,230,274	1,468,120	1,452,361
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$6,961,635	\$7,583,506	\$8,273,259	\$8,224,899
17	NET LOCAL INCOME	3,030,895	3,903,047	3,903,047	3,903,047
18	PRIOR YEAR BALANCE***	253,062			
	STATE FUNDS:				
19	GENERAL REVENUE	3,417,950	3,417,950	4,107,703	4,059,343
20	EDUCATIONAL EXCELLENCE	259,728	262,509	262,509	262,509
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$6,961,635	\$7,583,506	\$8,273,259	\$8,224,899

FORM 14-2

* 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.

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME
AND AHECB GENERAL REVENUE RECOMMENDATIONS
FOR THE 2014-2015 Fiscal Year (Non-Formula Entities)**

UNIVERSITY OF ARKANSAS - DIVISION OF AGRICULTURE

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	SALARIES-CLASSIFIED	11,585,281	10,161,553	11,835,281	11,835,281
2	SALARIES-NONCLASSIFIED	43,483,319	47,312,409	44,186,268	44,186,268
3	FRINGE BENEFITS	17,175,798	14,881,188	17,425,798	17,425,798
4	OPERATING EXPENSES	20,894,410	17,526,170	21,144,410	21,144,410
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS		50,000		
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS	1,088,533	1,400,000	1,000,000	1,000,000
16	TOTAL UNREST. E&G EXP.	\$94,227,341	\$91,331,320	\$95,591,757	\$95,591,757
17	NET LOCAL INCOME	29,065,717	23,136,269	23,136,269	23,136,269
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE	62,800,138	62,800,138	67,060,575	67,060,575
20	EDUCATIONAL EXCELLENCE	5,337,756	5,394,913	5,394,913	5,394,913
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS	0	0		
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$97,203,611	\$91,331,320	\$95,591,757	\$95,591,757

FORM 14-2

* 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.

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME
AND AHECB GENERAL REVENUE RECOMMENDATIONS
FOR THE 2014-2015 Fiscal Year (Non-Formula Entities)**

ARK RESEARCH & EDUC OPTICAL NETWORK (AREON)

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	RESEARCH	2,219,434	3,400,000	4,781,825	4,773,721
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$2,219,434	\$3,400,000	\$4,781,825	\$4,773,721
17	NET LOCAL INCOME	2,097,080	3,400,000	3,400,000	3,400,000
18	PRIOR YEAR BALANCE***	122,354			
	STATE FUNDS:				
19	GENERAL REVENUE			2,687,130	1,373,721
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$2,219,434	\$3,400,000	\$6,087,130	\$4,773,721

FORM 14-2

* 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.

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME
AND AHECB GENERAL REVENUE RECOMMENDATIONS
FOR THE 2014-2015 Fiscal Year (Non-Formula Entities)**

ARKANSAS ARCHEOLOGICAL SURVEY

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	NON-CLASSIFIED SALARIES	1,636,250	1,573,340	2,228,990	2,204,990
2	CLASSIFIED SALARIES	112,486	112,486	119,336	119,336
3	STAFF BENEFITS	497,912	456,858	702,151	636,892
4	MAINTENANCE AND OPERATIONS	327,738	344,461	315,089	350,957
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$2,574,386	\$2,487,145	\$3,365,566	\$3,312,175
17	NET LOCAL INCOME	28,437	30,000	59,657	59,657
18	PRIOR YEAR BALANCE***	90,180			
	STATE FUNDS:				
19	GENERAL REVENUE	2,327,380	2,327,380	3,176,144	3,115,753
20	EDUCATIONAL EXCELLENCE	128,389	129,765	129,765	129,765
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$2,574,386	\$2,487,145	\$3,365,566	\$3,305,175

FORM 14-2

* 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.

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME
AND AHECB GENERAL REVENUE RECOMMENDATIONS
FOR THE 2014-2015 Fiscal Year (Non-Formula Entities)**

CRIMINAL JUSTICE INSTITUTE - UA SYSTEM

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	PUBLIC SERVICE	2,220,570	2,421,672	3,542,649	3,542,649
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS	48,116			
16	TOTAL UNREST. E&G EXP.	\$2,268,686	\$2,421,672	\$3,542,649	\$3,542,649
17	NET LOCAL INCOME	370,037	400,000	300,000	300,000
18	PRIOR YEAR BALANCE***	36,990	132,997	125,000	125,000
	STATE FUNDS:				
19	GENERAL REVENUE	1,825,769	1,825,769	2,967,649	2,967,649
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **	35,890	62,906	150,000	150,000
24	TOTAL SOURCES OF INCOME	\$2,268,686	\$2,421,672	\$3,542,649	\$3,542,649

FORM 14-2

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

** Special State Assets Forfeiture Funds

***Line 18 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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

UA CLINTON SCHOOL OF PUBLIC SERVICE

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	NON-CLASSIFIED SALARIES	1,539,001	1,660,030	1,747,927	1,747,927
2	EXTRA HELP	129,120	115,500	80,000	80,000
3	STAFF BENEFITS	482,579	458,302	507,858	507,858
4	SCHOLARSHIPS	515,186	375,000	409,000	409,000
5	MAINTENANCE AND OPERATIONS	514,501	426,575	521,590	506,804
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS	(89,925)			
16	TOTAL UNREST. E&G EXP.	\$3,090,462	\$3,035,407	\$3,266,375	\$3,251,589
17	NET LOCAL INCOME	728,647	739,832	745,251	745,251
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE	2,295,575	2,295,575	2,521,124	2,506,338
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$3,024,222	\$3,035,407	\$3,266,375	\$3,251,589

FORM 14-2

* 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.

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME
AND AHECB GENERAL REVENUE RECOMMENDATIONS
FOR THE 2014-2015 Fiscal Year (Non-Formula Entities)**

JA GARVAN WOODLAND GARDENS

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	PUBLIC SERVICE	1,838,025	1,425,300	1,933,800	1,933,800
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$1,838,025	\$1,425,300	\$1,933,800	\$1,933,800
17	NET LOCAL INCOME	1,838,025	1,425,300	1,425,300	1,425,300
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE			508,500	508,500
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$1,838,025	\$1,425,300	\$1,933,800	\$1,933,800

FORM 14-2

* 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.

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME
AND AHECB GENERAL REVENUE RECOMMENDATIONS
FOR THE 2014-2015 Fiscal Year (Non-Formula Entities)**

PRYOR CENTER FOR ARK. ORAL & VISUAL HISTORY

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	ACADEMIC SUPPORT	239,204	310,379	549,374	549,374
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$239,204	\$310,379	\$549,374	\$549,374
17	NET LOCAL INCOME	239,204	310,379	310,379	310,379
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE			238,995	238,995
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$239,204	\$310,379	\$549,374	\$549,374

FORM 14-2

* 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.

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME
AND AHECB GENERAL REVENUE RECOMMENDATIONS
FOR THE 2014-2015 Fiscal Year (Non-Formula Entities)**

UNIVERSITY OF ARK.-RESEARCH & TECHNOLOGY PARK

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	OPERATING EXPENSES	0	0	250,000	250,000
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$0	\$0	\$250,000	\$250,000
17	NET LOCAL INCOME				
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE			250,000	250,000
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$0	\$0	\$250,000	\$250,000

FORM 14-2

* 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.

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL CURRENT FUND EXPENDITURES AND INCOME
AND AHECB GENERAL REVENUE RECOMMENDATIONS
FOR THE 2014-2015 Fiscal Year (Non-Formula Entities)**

UNIVERSITY OF ARK.-WORLD TRADE CENTER

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	OPERATING EXPENSES	0	0	250,000	250,000
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$0	\$0	\$250,000	\$250,000
17	NET LOCAL INCOME				
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE			250,000	250,000
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$0	\$0	\$250,000	\$250,000

FORM 14-2

* 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.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CAA0000

INSTITUTION UNIVERSITY OF ARKANSAS FUND

APPROPRIATION _____

534

	DESCRIPTION	ACTUAL	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	156,586,364	157,500,000	170,000,000	174,000,000	172,000,000
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	33,708,096	34,800,000	41,000,000	43,000,000	42,000,000
5	OPERATING EXPENSES	8,396,561	9,604,296	18,989,246	21,941,951	21,326,766
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION	2,076,850	2,076,850	2,076,850	2,076,850	2,076,850
10	WORKERS COMP & SURETY PREMIUM	82,379				
11						
12						
13	TOTAL APPROPRIATION	\$200,850,250	\$203,981,146	\$232,066,096	\$241,018,801	\$237,403,616
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	186,010,475	189,065,714		226,103,369	222,488,184
16	EDUCATIONAL EXCELLENCE TRUST FUND	14,757,406	14,915,432		14,915,432	14,915,432
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	82,369				
21	TOTAL INCOME	\$200,850,250	\$203,981,146		\$241,018,801	\$237,403,616
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

NOTE: Actual Other State Treasury Funds are Tuition Adj. Funds,
Gas Lease funds and FVD0000 Agency 0610 funds.

Allocations:

FAYETTEVILLE CAMPUS	155,521,956	151,402,366
SYSTEM ADMINISTRATION	4,321,852	4,347,350
DIVISION OF AGRICULTURE	72,455,488	72,882,954
CRIMINAL JUSTICE INSTITUTE	2,967,649	2,985,157
ARCHEOLOGICAL SURVEY	3,245,518	3,264,665
CLINTON SCHOOL	2,506,338	2,521,124
	<u>241,018,801</u>	<u>237,403,616</u>

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND TSF0200

INSTITUTION TOBACCO FUNDS-FAYETTEVILLE

APPROPRIATION _____

319

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	371,879	480,000	480,000	480,000	480,000
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	46,122	75,000	75,000	75,000	75,000
5	OPERATING EXPENSES	665,453	800,000	800,000	800,000	800,000
6	CONFERENCE FEES & TRAVEL	0	0	0		
7	PROFESSIONAL FEES AND SERVICES	0	0	0		
8	CAPITAL OUTLAY	511,942	321,008	1,020,563	1,020,563	1,020,563
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$1,595,396	\$1,676,008	\$2,375,563	\$2,375,563	\$2,375,563
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS	1,595,396	1,676,008		2,375,563	2,375,563
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$1,595,396	\$1,676,008		\$2,375,563	\$2,375,563
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND TSF0202

INSTITUTION TOBACCO FUNDS-AGRI EXPER

APPROPRIATION

321

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	901,665	917,628	1,356,100	1,356,100	1,356,100
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	267,482	273,380	359,332	359,332	359,332
5	OPERATING EXPENSES	297,633	225,000	380,000	380,000	380,000
6	CONFERENCE FEES & TRAVEL	14,298	40,000	40,000	40,000	40,000
7	PROFESSIONAL FEES AND SERVICES	65,327	40,000	100,000	100,000	100,000
8	CAPITAL OUTLAY	49,518	180,000	180,000	180,000	180,000
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$1,595,923	\$1,676,008	\$2,415,432	\$2,415,432	\$2,415,432
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS	1,595,923	1,676,008		2,415,432	2,415,432
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$1,595,923	\$1,676,008		\$2,415,432	\$2,415,432
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CAA0100

INSTITUTION UA FUND - CRIMINAL JUSTICE INSTITUTE

APPROPRIATION _____ 534A

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	CJI-CLANDESTINE METHAMPHETAMINE EDUCATION & TRAINING	35,890	150,000	150,000	150,000	150,000
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	TOTAL APPROPRIATION	\$35,890	\$150,000	\$150,000	\$150,000	\$150,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	35,890	150,000		150,000	150,000
21	TOTAL INCOME	\$35,890	\$150,000		\$150,000	\$150,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

NOTE: Other State Treasury Fund from Asset Forfeiture Fund.

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CAA0300

INSTITUTION UA SCHOOL OF LAW

APPROPRIATION 534

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	UA SCHOOL OF LAW	457,993	800,000	800,000	800,000	800,000
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	TOTAL APPROPRIATION	\$457,993	\$800,000	\$800,000	\$800,000	\$800,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	457,993	800,000		800,000	800,000
21	TOTAL INCOME	\$457,993	\$800,000		\$800,000	\$800,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

NOTE: Other State Treasury Funds from Uniform Filing Fees.

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CAA0400

INSTITUTION ARK RESEARCH & EDUC OPTICAL NETWORK

APPROPRIATION _____

534R

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	ARK RESEARCH & EDUC OPTICAL NETWORK	0	0	1,350,758	1,373,721	1,381,825
2						
3						
4						
5						
6						
7						
8						
10						
11						
12						
13						
14	TOTAL APPROPRIATION	\$0	\$0	\$1,350,758	\$1,373,721	\$1,381,825
15	PRIOR YEAR FUND BALANCE**					
16	GENERAL REVENUE				1,373,721	1,381,825
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		\$1,373,721	\$1,381,825
23	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CAA0500

INSTITUTION UA GARVAN WOODLAND GARDENS

APPROPRIATION _____ 59G

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	GARVAN WOODLAND GARDENS OPS.	0	0	500,000	508,500	511,500
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	TOTAL APPROPRIATION	\$0	\$0	\$500,000	\$508,500	\$511,500
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE				508,500	511,500
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$0	\$0		\$508,500	\$511,500
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CAA0700

INSTITUTION PRYOR CNTR FOR ARK. ORAL & VISUAL HISTORY

APPROPRIATION _____ L96

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	ACADEMIC SUPPORT	0	0	235,000	238,995	240,405
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	TOTAL APPROPRIATION	\$0	\$0	\$235,000	\$238,995	\$240,405
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE				238,995	240,405
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$0	\$0		\$238,995	\$240,405
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND MEA0000

INSTITUTION ELECTRICAL ENERGY ADVANCE. PROGR.

APPROPRIATION _____ 87B

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015	
1	ELECTRICAL ENERGY ADVANCE. PROGR.	0	0	800,000	800,000	800,000	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13	TOTAL APPROPRIATION	\$0	\$0	\$800,000	\$800,000	\$800,000	
14	PRIOR YEAR FUND BALANCE**						
15	GENERAL REVENUE						
16	EDUCATIONAL EXCELLENCE TRUST FUND						
17	SPECIAL REVENUES * [WF2000]						
18	FEDERAL FUNDS IN STATE TREASURY						
19	TOBACCO SETTLEMENT FUNDS						
20	OTHER STATE TREASURY FUNDS					800,000	800,000
21	TOTAL INCOME	\$0	\$0			\$800,000	\$800,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0	

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

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

NOTE: Other State Treasury Funds from the Electrical Energy Advancement Program Fund.

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CAA0000

INSTITUTION UNIV. OF ARK.-RESEARCH & TECHNOLOGY PARK

APPROPRIATION _____ NEW

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	OPERATING EXPENSES	0	0	0	250,000	0
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	TOTAL APPROPRIATION	\$0	\$0	\$0	\$250,000	\$0
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE				250,000	0
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$0	\$0		\$250,000	\$0
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CAA0000

INSTITUTION UNIV. OF ARK.-WORLD TRADE CENTER

APPROPRIATION _____ NEW

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	OPERATING EXPENSES	0	0	0	250,000	0
2						
3						
4						
5						
6						
7						
8						
10						
11						
12						
13						
14	TOTAL APPROPRIATION	\$0	\$0	\$0	\$250,000	\$0
15	PRIOR YEAR FUND BALANCE**					
16	GENERAL REVENUE				250,000	0
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		\$250,000	\$0
23	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2000000

INSTITUTION UNIVERSITY OF ARKANSAS FUND

APPROPRIATION _____

B03

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014*	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	146,033,740	178,024,600	178,024,600	178,024,600	178,024,600
2	EXTRA HELP WAGES	24,322,423	27,285,500	27,285,500	27,285,500	27,285,500
3	OVERTIME	1,256,578	5,900,000	5,900,000	5,900,000	5,900,000
4	PERSONAL SERVICES MATCHING	23,828,530	44,535,200	44,535,200	44,535,200	44,535,200
5	OPERATING EXPENSES	142,299,929	175,200,000	160,200,000	160,200,000	160,200,000
6	CONFERENCE FEES & TRAVEL	23,551,568	47,000,000	47,000,000	47,000,000	47,000,000
7	PROFESSIONAL FEES AND SERVICES	20,111,447	75,000,000	55,000,000	55,000,000	55,000,000
8	CAPITAL OUTLAY	27,455,575	121,459,841	58,000,000	58,000,000	58,000,000
9	CAPITAL IMPROVEMENTS	120,670,190	148,137,359	246,597,200	246,597,200	246,597,200
10	DEBT SERVICE	766,093	4,000,000	4,000,000	4,000,000	4,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	13,500,000	13,500,000	13,500,000	13,500,000
12	PROMOTIONAL ITEMS	52,890				
13						
14						
15						
16	TOTAL APPROPRIATION	\$530,348,962	\$840,042,500	\$840,042,500	\$840,042,500	\$840,042,500
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	194,389,630	211,400,299		219,900,000	219,900,000
19	ALL OTHER FEES					0
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	21,449,774	5,237,823		5,500,000	5,500,000
21	INVESTMENT INCOME	1,492,476				0
22	FEDERAL CASH FUNDS		10,061,269		10,061,269	10,061,269
23	OTHER CASH FUNDS	313,017,082	613,343,109		604,581,231	604,581,231
24	TOTAL INCOME	\$530,348,962	\$840,042,500		\$840,042,500	\$840,042,500
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	5,119	6,192	7,225	7,259	7,259	7,225
TOBACCO POSITIONS						
EXTRA HELP **	3,808	3,808	3,808	3,808	3,808	3,808

* Authorized Appropriation may be less than Budgeted Appropriation due to appropriation transfers during the fiscal year.

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

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

FORM 14-4

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2000000

INSTITUTION UNIVERSITY OF ARKANSAS-SOILS TESTING & RESEARCH

APPROPRIATION _____

B76

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	574,797	775,000	775,000	775,000	775,000
2	EXTRA HELP WAGES	85,848	85,000	85,000	85,000	85,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	177,582	250,000	250,000	250,000	250,000
5	OPERATING EXPENSES	390,551	800,000	800,000	800,000	800,000
6	CONFERENCE FEES & TRAVEL	12,241	25,000	25,000	25,000	25,000
7	PROFESSIONAL FEES AND SERVICES	0	20,000	20,000	20,000	20,000
8	CAPITAL OUTLAY	20,627	495,000	495,000	495,000	495,000
9	CAPITAL IMPROVEMENTS	0	1,000,000	1,000,000	1,000,000	1,000,000
10	DEBT SERVICE					
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	300,000	300,000	300,000	300,000
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$1,261,646	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES					
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME					
22	FEDERAL CASH FUNDS					
23	OTHER CASH FUNDS	1,261,646	3,750,000		3,750,000	3,750,000
24	TOTAL INCOME	\$1,261,646	\$3,750,000		\$3,750,000	\$3,750,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	N/A					
TOBACCO POSITIONS	N/A					
EXTRA HELP **	N/A					

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

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

APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year

FUND 2000400

INSTITUTION ARK RESEARCH & EDUC OPTICAL NETWORK

APPROPRIATION B03B

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	0	695,000	695,000	695,000	695,000
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	0	208,500	208,500	208,500	208,500
5	OPERATING EXPENSES	395,809	8,000,000	8,000,000	8,000,000	8,000,000
6	CONFERENCE FEES & TRAVEL	23,344	100,000	100,000	100,000	100,000
7	PROFESSIONAL FEES AND SERVICES	909,108	8,000,000	8,000,000	8,000,000	8,000,000
8	CAPITAL OUTLAY	161,031	8,000,000	8,000,000	8,000,000	8,000,000
9	CAPITAL IMPROVEMENTS	0	30,000,000	30,000,000	30,000,000	30,000,000
10	DEBT SERVICE					
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$1,489,292	\$55,003,500	\$55,003,500	\$55,003,500	\$55,003,500
17	PRIOR YEAR FUND BALANCE***	122,354				
18	TUITION AND MANDATORY FEES					
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME					
22	FEDERAL CASH FUNDS					
23	OTHER CASH FUNDS	1,366,938	55,003,500		55,003,500	55,003,500
24	TOTAL INCOME	\$1,489,292	\$55,003,500		\$55,003,500	\$55,003,500
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	N/A					
TOBACCO POSITIONS	N/A					
EXTRA HELP **	N/A					

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS - FAYETTEVILLE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	78,546,872	59,087,800	9,806,660	9,652,412	80,675,500	70,586,617	10,088,883	0
2	HOUSING	35,008,912	16,550,274	10,547,796	7,910,842	33,999,030	21,918,174	12,080,856	0
3	STUDENT HEALTH SERVICES	11,872,263	6,452,663		5,419,600	5,577,190	5,577,190	0	0
4	STUDENT UNION	7,851	511,018		(503,167)	0	0	0	0
5	BOOKSTORE	18,252,681	17,988,848	908,751	(644,918)	19,481,410	18,541,535	939,875	0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	4,147,392	1,593,636	159,017	2,394,739	2,258,162	2,258,162	0	
7	OTHER	10,383,349	4,488,109	3,996,463	1,898,777	13,862,637	9,309,587	4,553,050	0
8	SUBTOTAL	158,219,320	106,672,348	25,418,687	26,128,285	155,853,929	128,191,265	27,662,664	0
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***		14,056,360		(14,056,360)				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	158,219,320	120,728,708	25,418,687	12,071,925	155,853,929	128,191,265	27,662,664	0

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

FORM 14-5

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

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

NOTE: Line 4 STUDENT UNION - Student Union budgeted under E&G beginning in FY-14.

NOTE: Line 7 OTHER - Other Activity includes Transit, Parking and Miscellaneous Auxiliary.

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS FUND
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						5,041
						(As of November 1, 2012)
Nonclassified Administrative Employees:						
White Male:	<u>673</u>	Black Male:	<u>50</u>	Other Male:	<u>157</u>	Total Male: <u>880</u>
White Female:	<u>774</u>	Black Female:	<u>76</u>	Other Female:	<u>105</u>	Total Female: <u>955</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>587</u>	Black Male:	<u>40</u>	Other Male:	<u>133</u>	Total Male: <u>760</u>
White Female:	<u>822</u>	Black Female:	<u>64</u>	Other Female:	<u>141</u>	Total Female: <u>1,027</u>
Faculty:						
White Male:	<u>679</u>	Black Male:	<u>25</u>	Other Male:	<u>153</u>	Total Male: <u>857</u>
White Female:	<u>447</u>	Black Female:	<u>19</u>	Other Female:	<u>96</u>	Total Female: <u>562</u>
Total White Male:						<u>1,939</u>
Total White Female:						<u>2,043</u>
Total Black Male:						<u>115</u>
Total Black Female:						<u>159</u>
Total Other Male:						<u>443</u>
Total Other Female:						<u>342</u>
Total White:						<u>3,982</u>
Total Black:						<u>274</u>
Total Other:						<u>785</u>
Total Minority:						<u>1,059</u>
Total Employees:						<u>5,041</u>

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: UNIVERSITY OF ARKANSAS - FAYETTEVILLE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
PSC - Labuso Group, Inc.	\$61,325		X				
State - SHI	\$584,633				X		

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 2

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$11,243,631
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 4%

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: UNIVERSITY OF ARKANSAS - DIVISION OF AGRICULTURE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
LC&A Janitorial	\$121,800	X					

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 1

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$189,748
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 29%

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS, FAYETTEVILLE
June 30, 2012

<p><i>Investigative Report</i></p>	<p>An Investigative Report prepared by the Division of Legislative Audit (DLA) was issued on August 22, 2013 in response to a request by University of Arkansas, Fayetteville (University), Chancellor G. David Gearhart for DLA to conduct a financial review of the University's Division of University Advancement (Advancement), which had deficit cash balances for the fiscal years ended June 30, 2011 and 2012.</p> <p>DLA and the University of Arkansas System Internal Audit (Internal Audit) staff determined that DLA would review selected financial records as well as internal controls, policies, and procedures at Advancement, while Internal Audit would focus on budgetary controls over Advancement's operation.</p> <p>The summary from the DLA report is as follows:</p> <p>DLA review of Advancement financial records revealed deficit cash balances of \$2.14 million and \$4.19 million at June 30, 2011 and 2012, respectively. The overall decline in cash balances for the four-year period reviewed resulted from significant increases in expenditures, from \$7.94 million to \$13.23 million, without increases in revenues.</p> <p>In addition, the Treasurer's Office posted Advancement uncollectible accounts receivables of \$2.1 million and \$2.5 million at June 30, 2011 and 2012, respectively, which partially obscured the deficits in the financial statements.</p> <p>The Treasurer issued a report dated October 19, 2012, of her assessment of Advancement and its numerous deficiencies. However, at the financial audit exit conference on October 25, 2012, neither the Treasurer nor the Vice Chancellor for Finance and Administration disclosed information contained in the Treasurer's report to DLA staff.</p> <p>Finally, the Vice Chancellor for Advancement Division (VCAD) did not exercise proper fiscal oversight of Advancement and did not comply with University policies and procedures. The Budget Director included a deposit of restricted funds of \$1.35 million on May 12, 2012, that she incorrectly coded to the unrestricted account. In addition, the transactions processed in BASIS by the Budget Director regarding Advancement's financial status were inadequate and inaccurate. Specifically, Advancement and Foundation balances were not combined or reflected, and Foundation funding available or already expended was not recorded.</p>
<p><i>Institution's Response</i></p>	<p>As reflected in the findings and recommendations, the Division of Legislative Audit (DLA) was able to affirm the University's conclusions as to the causes that led to</p>

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS, FAYETTEVILLE
June 30, 2012

	<p>Advancement's overspending that ultimately resulted in a deficit balance in their accounts. Additionally, the results of their report indicated that "Based on review of available documents that were tested for propriety, DLA staff noted no other duplicate payments or improper expenditures."</p> <p>While we agree with many of the recommendations and conclusions presented in the Investigative Report, there are certain findings and recommendations where we disagree. The following is detailed commentary specific to recommendations presented in the report.</p>
<p><i>Finding No: 1</i></p>	<p>Lack of Fiscal Oversight by the Vice Chancellor for Advancement Division</p>
<p><i>Institution's Response</i></p>	<p>We agree. The University concluded in its October 19, 2012 report that insufficient management oversight, violation of university policy and intentional circumvention of established internal controls by the VCAD, Brad Choate, were the primary reasons that allowed overspending of available resources in the Division of Advancement. The University operates with established policies and procedures which are designed to support a strong internal control system while recognizing the flexibility required for sustaining the operations of a public research university. The VCAD and Budget Director were relieved of their duties in Advancement as a result of their deliberate actions to override existing controls, and were not retained as university employees. The University immediately began a review of the business practices and financial performance of Advancement and evaluated the functioning of the internal control system in order to identify weaknesses and implement changes as necessary to strengthen effectiveness.</p> <p>The BASIS system is capable of tracking anticipated revenues and expenditures that have not previously been budgeted; however use of this feature by the campus has been optional up to this time. During FY14, campus finance officers will be instructed on how to use this BASIS feature and strongly encouraged to implement immediately. Beginning in FY15, full budget loading considering revenue from all sources will be required for all campus units. Managers responsible for hiring approval will be instructed that approval for all positions shall only be granted when the source of salary funding is entered in the BASIS system and is expected to be available.</p> <p>The Division of Legislative Audit affirmed that they did not discover any improper</p>

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS, FAYETTEVILLE
June 30, 2012

	<p>payments other than the one duplicate payment discussed in the University’s report. We believe the duplicate payment was not an intentional act by the VCAD to misappropriate or direct university resources for personal gain. Just as the VCAD was unaware of the duplicate payment that was processed, he was equally unaware of over \$7,700 in reimbursable expenses that were accumulated over two years. The University identified these expenses, which occurred from September 2010 through October 2012, during the review of Advancement financial records and determined no reimbursement claims had been processed for payment. The University subsequently reimbursed the expenses on November 7, 2012.</p>
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<p><i>Finding No: 2</i></p>	<p>Inadequate and Incorrect Accounting and Reporting by Advancement Budget Director</p>
<p><i>Institution’s Response</i></p>	<p>We agree. DLA has confirmed our conclusion that the Budget Officer, Joy Sharp, lacked the financial management expertise necessary to perform her duties. As stated in the October 19, 2012 report, “immediate steps were taken to address the lack of management oversight and lack of financial management expertise of Advancement staff.” Budget Director, Joy Sharp was relieved of all responsibility for financial management and reassigned to another position within the Division of Advancement on September 1, 2012. The Vice Chancellor for Finance and Administration appointed an Advancement Finance Officer who possessed the necessary skills and demonstrated experience to perform the duties required, with direct reporting to the VCFA. The Finance Officer began preparing financial reports for Advancement that included all revenue and expenditures, including resources available at the University of Arkansas Foundation, Inc (Foundation).</p> <p>The University has revised the process for depositing reimbursements from the Foundation by requiring that reimbursement checks be sent directly to the Treasurer’s office for deposit and entry into the accounting system, thus eliminating departmental handling of reimbursements from the Foundation.</p> <p>Additional processes are currently being developed to improve oversight of unit financial performance by Finance and Administration with the establishment of a formal reporting structure for campus financial officers and full budget loading in BASIS. The University is also currently developing a financial report to be used by all campus units that will provide comprehensive reporting of financial position monthly, which is expected to be introduced by December 2013. As an interim step, academic units began submitting monthly financial reports to the Provost and VCFA beginning in January 2013.</p>

**DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF UNIVERSITY OF ARKANSAS, FAYETTEVILLE
 June 30, 2012**

<i>Finding No: 3</i>	Failure to Account for Direct Payments to Vendors
<i>Institution's Response</i>	<p>We agree except as noted. As stated in our response to findings #1 and #2, steps are being taken to include all funds in both budgeting and reporting and unit financial position.</p> <p>The Division of Advancement operates, as do all campus units, under the established University policies and procedures for procurement activities, including vendor payments. Processes and accounting structure are in place to support procurement activities intended for reimbursement from private funding sources on deposit at the Foundation. The VCFA in early 2009 directed the campus to process in the University's BASIS system all procurement activities intended to be funded with private resources that met State and university compliance requirements. The Budget Director did not comply with the directive of the VCFA. The VCFA will closely monitor campus Payment Authorization requests for direct payments to vendors and return to campus units those requests that can be processed in the BASIS system</p> <p>The Payment Authorization Form is a document developed by the Foundation to accumulate supporting documentation for their payments. The form is routed through various approval points on campus to support appropriate management review as well as due diligence for compliance with donor restrictions, tax compliance and compensation. The University disagrees that these forms should be retained as they are not supporting documentation for university payments. Campus units with funds on deposit at the Foundation have access to the Foundation's accounting system and can prepare reports necessary to track direct payments to vendors. Revised budget and financial reports in BASIS will provide university management with the information necessary to track direct spending from the Foundation.</p>
<i>Finding No: 4</i>	Increases in Expenditures
	<p>We agree with the exception noted. The University stated in its October 19, 2012 report "historical data suggests that the primary driver of accumulated deficit balances was the addition of staff with no permanent funding." The Division of Legislative Audit has validated that conclusion, although it is not clear in their finding. Total expenditures increased 67%, or \$5.29 million, over the four-year period. DLA concludes that \$1.95 million of that increase is attributable to payroll costs in FY12</p>

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS, FAYETTEVILLE
June 30, 2012

<p><i>Institution's Response</i></p>	<p>alone, \$.21 million attributed to maintenance, and \$.41 attributed to scholarships and other operating expenses, leaving a unidentified increase of \$2.72 million which represents unfunded salaries over multiple years that was not considered by DLA as a contributor to the cumulative deficit. For example an unfunded position added in FY10 impacts deficit amounts each year for a total of three years unfunded expenses. Clearly, when the cumulative effect of unfunded positions held over multiple years is considered, the significant driver of the accumulated deficit was overspending of payroll costs that were not supported by budget or private funding. We disagree that increases in scholarship spending impacted the cumulative deficit amount in any way. Scholarships awarded are based on gifts received and are thus fully funded.</p> <p>The salary structure for all university positions complies with State regulations for classification and compensation, regardless of the source of funding. As we have responded to previous recommendations, the University is taking steps to implement processes that will identify in BASIS the funding source for all positions.</p>
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<p><i>Finding No: 5</i></p>	<p>Inaccuracies in Financial Statements Prepared by Treasurer's Office</p>
<p><i>Institution's Response</i></p>	<p>Accounts Receivable: The recording of the receivable was based on the University's interpretation of guidance contained in the Governmental Accounting and Financial Reporting Standards (GAFRS) section N50.117 and 118. We believe that applicable eligibility requirements were met and reimbursements due were collectable. The University did not establish a receivable as an effort to obscure a deficit balance, and we disagree that it is our typical practice to eliminate deficits in this way. Accounts receivable from the Foundation are only established for reimbursements due that have not been received at year-end.</p> <p>DLA examined the journal entry and supporting documentation establishing the Advancement account receivable in both FY11 and FY12 during their audit fieldwork for the financial statement audits. In both instances the University provided supporting documentation and answered all inquiries of the audit staff. There were no additional follow-up questions from field audit staff regarding documentation provided, audit managers did not raise any issue resulting from their review of audit documentation and the topic was not included in formal or informal communications with university management or the audit committee. Thus, the University believed that their interpretation of the accounting authoritative literature was accurate. DLA did not</p>

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS, FAYETTEVILLE
June 30, 2012

	<p>explain the inconsistency in their conclusions by reporting an exception in this Investigative Report.</p> <p>There is no automated mechanism in BASIS to eliminate revenue or expenses accrued in a prior period. Accrual entries are always reversed in the next reporting period so that revenue or expenses are not recognized twice.</p> <p>The internal report presented the cumulative amount of overspending as of June 30, 2012, including the deposit error credited to unrestricted funds identified subsequent to the accounting close. It was intended for management's use in evaluating Advancement financial performance and was never represented to be prepared in accordance with external reporting requirements.</p> <p>The University recognizes a difference in professional opinion regarding the appropriateness of recording the Advancement receivable. Accordingly, we will defer to the opinion of DLA and eliminate the entry from the account receivable balance recorded for FY13 and restate comparative amounts reported for FY12.</p> <p>Internal Loans: The University did not identify a reporting requirement in the Governmental Accounting and Financial Reporting Standards that was applicable to internal financing arrangements where all transactions occurred and were recorded entirely in a separate entities accounting system. For the two loans not disclosed, we determined that the terms described the source of funds for repayment as unrestricted private funds. All payment activity associated with these two arrangements was accomplished using unrestricted private funds that were received and on deposit in Foundation accounts. Payments were made by transfers from one Foundation account to another. At no time did the University provide any funds for either of these internal financing arrangements, nor did any transactions occur that were recorded in the BASIS system. Accordingly, there was no activity associated with these internal financing arrangements to report or disclose in our financial report.</p>
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<i>Other Issues:</i>	Issues Not Disclosed at Exit Conference

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS, FAYETTEVILLE
June 30, 2012

<i>Institution's Response</i>	<p>We disagree that there were any pertinent matters referenced in the Management Representation Letter that were not disclosed. No allegation of fraud or suspected fraud was communicated to the Treasurer or the Vice Chancellor for Finance and Administration at any time. The Treasurer's report stated "no evidence of intentional acts to misappropriate resources for personal gain have been discovered." DLA contends that the university should make representations that they had knowledge of fraud or suspected fraud, when management did not have such knowledge.</p>
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION U OF A - ARKANSAS SCHOOL FOR MATHEMATICS, SCIENCES AND THE ARTS

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	8,155,441		8,230,850		10,149,279		8,796,317		8,796,317	
2	CASH	2,877,753		30,000,000		30,000,000		30,000,000		30,000,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$11,033,195	119	\$38,230,850	99	\$40,149,279	129	\$38,796,317	129	\$38,796,317	129
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	1,113,015	10%	1,113,015	3%			1,678,482	4%	1,678,482	4%
14	EDUCATIONAL EXCELLENCE TRUST FUND	7,042,426	64%	7,117,835	19%			7,117,835	18%	7,117,835	18%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	2,877,753	26%	30,000,000	78%			30,000,000	77%	30,000,000	77%
17	SPECIAL REVENUES		0%		0%				0%		0%
18	FEDERAL FUNDS	0	0%	0	0%			0	0%	0	0%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$11,033,194	100%	\$38,230,850	100%			\$38,796,317	100%	\$38,796,317	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$569,255
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$62,703
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$26,533
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,012,808
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$532,789)

*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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

U OF A - ARKANSAS SCHOOL FOR MATHEMATICS, SCIENCES AND THE ARTS

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	INSTRUCTION	4,113,145	3,242,151	3,299,633	3,299,633
2	ACADEMIC SUPPORT	1,150,350	1,279,192	1,299,531	1,299,531
3	STUDENT SERVICES	1,213,675	1,344,202	1,365,575	1,365,575
4	INSTITUTIONAL SUPPORT	967,104	1,243,334	1,263,103	1,263,103
5	OPERATION & MAINT OF PLANT	1,818,007	2,178,832	2,213,475	2,213,475
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS	698,500	205,000	205,000	205,000
16	TOTAL UNREST. E&G EXP.	\$9,960,780	\$9,492,711	\$9,646,317	\$9,646,317
17	NET LOCAL INCOME	1,822,091	1,261,861	850,000	850,000
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE	1,113,015	1,113,015	1,678,482	1,678,482
20	EDUCATIONAL EXCELLENCE	7,042,426	7,117,835	7,117,835	7,117,835
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$9,977,532	\$9,492,711	\$9,646,317	\$9,646,317

FORM 14-2

* 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.

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2000300

INSTITUTION U OF A - ARKANSAS SCHOOL FOR MATHEMATICS, SCIENCES AND THE ARTS

APPROPRIATION _____

B03

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	158,113	5,000,000	5,000,000	5,000,000	5,000,000
2	EXTRA HELP WAGES	16,668	150,000	150,000	150,000	150,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	104,581	1,700,000	1,700,000	1,700,000	1,700,000
5	OPERATING EXPENSES	1,017,474	3,965,000	3,965,000	3,965,000	3,965,000
6	CONFERENCE FEES & TRAVEL	88,429	300,000	300,000	300,000	300,000
7	PROFESSIONAL FEES AND SERVICES	21,898	400,000	400,000	400,000	400,000
8	CAPITAL OUTLAY	1,312,233	4,000,000	4,000,000	4,000,000	4,000,000
9	CAPITAL IMPROVEMENTS	0	4,000,000	4,000,000	4,000,000	4,000,000
10	DEBT SERVICE	150,000	450,000	450,000	450,000	450,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12	PROMOTIONAL ITEMS	8,359	35,000	35,000	35,000	35,000
13	CONSTRUCTION		10,000,000	10,000,000	10,000,000	10,000,000
14						
15						
16	TOTAL APPROPRIATION	\$2,877,753	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES					
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME		55,000		55,000	55,000
22	FEDERAL CASH FUNDS					
23	OTHER CASH FUNDS	2,877,753	29,945,000		29,945,000	29,945,000
24	TOTAL INCOME	\$2,877,753	\$30,000,000		\$30,000,000	\$30,000,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	119	99	129	129	129	129
TOBACCO POSITIONS						
EXTRA HELP **	1	1	10	10	10	10

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

U OF A - ARKANSAS SCHOOL FOR MATHEMATICS, SCIENCES AND THE ARTS
 (NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE				0				0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER				0				0
8	SUBTOTAL				0				0
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	0	0	0	0	0	0	0	0

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

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

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

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

U OF A - ARKANSAS SCHOOL FOR MATHEMATICS, SCIENCES AND THE ARTS
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						119
						(As of November 1, 2012)
Nonclassified Administrative Employees:						
White Male:	21	Black Male:	1	Other Male:	1	Total Male: 23
White Female:	29	Black Female:	1	Other Female:	3	Total Female: 33
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:	24	Black Male:	0	Other Male:	1	Total Male: 25
White Female:	31	Black Female:	2	Other Female:	5	Total Female: 38
Total White Male:	45	Total Black Male:	1	Total Other Male:	2	Total Male: 48
Total White Female:	60	Total Black Female:	3	Total Other Female:	8	Total Female: 71
Total White:	105	Total Black:	4	Total Other:	10	Total Employees: 119
				Total Minority:	14	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution:

U OF A - ARKANSAS SCHOOL FOR MATHEMATICS, SCIENCES AND THE ARTS

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$1,384,296
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION UNIVERSITY OF ARKANSAS-FORT SMITH

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	23,457,702		23,469,127		24,677,798		23,781,478		23,781,478	
2	CASH	58,108,759		218,676,642		221,901,642		221,901,642		221,901,642	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$81,566,461	918	\$242,145,769	914	\$246,579,440	1,119	\$245,683,120	1,119	\$245,683,120	1,119
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	20,245,166	25%	20,415,091	8%			20,727,442	8%	20,727,442	8%
14	EDUCATIONAL EXCELLENCE TRUST FUND	3,021,679	4%	3,054,036	1%			3,054,036	1%	3,054,036	1%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	39,927,256	49%	196,876,642	81%			200,101,642	81%	200,101,642	81%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	18,181,503	22%	21,800,000	9%			21,800,000	9%	21,800,000	9%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	190,857	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$81,566,461	100%	\$242,145,769	100%			\$245,683,120	100%	\$245,683,120	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,631,328
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$2,070,168
INVENTORIES	\$61,376
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$196,113
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	\$750,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$7,908,123
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$8,454,452)

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWW0000

INSTITUTION UNIVERSITY OF ARKANSAS-FORT SMITH

APPROPRIATION _____ 568

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	17,511,324	17,487,297	18,620,000	17,799,648	18,806,200
2	EXTRA HELP WAGES	510,941	571,830	647,798	571,830	671,433
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	3,400,000	3,400,000	3,400,000	3,400,000	3,405,000
5	OPERATING EXPENSES	2,000,000	2,000,000	2,000,000	2,000,000	2,342,755
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION	17,460	10,000	10,000	10,000	20,000
10	WORKERS COMP & SURETY PREMIUM	17,977				
11						
12						
13	TOTAL APPROPRIATION	\$23,457,702	\$23,469,127	\$24,677,798	\$23,781,478	\$25,245,388
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	20,245,166	20,415,091		20,727,442	22,191,352
16	EDUCATIONAL EXCELLENCE TRUST FUND	3,021,679	3,054,036		3,054,036	3,054,036
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	190,857				
21	TOTAL INCOME	\$23,457,702	\$23,469,127		\$23,781,478	\$25,245,388
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

NOTE: Line 21 - OTHER STATE TREASURY FUNDS - Tuition Adjustment Funds

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2160000

INSTITUTION UNIVERSITY OF ARKANSAS-FORT SMITH

APPROPRIATION _____

B12

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	17,006,825	42,575,000	42,575,000	42,575,000	42,575,000
2	EXTRA HELP WAGES	1,106,830	4,291,326	4,291,326	4,291,326	4,291,326
3	OVERTIME	68,671	1,163,518	1,163,518	1,163,518	1,163,518
4	PERSONAL SERVICES MATCHING	7,245,069	14,453,679	14,453,679	14,453,679	14,453,679
5	OPERATING EXPENSES	15,145,448	31,752,034	31,752,034	31,752,034	31,752,034
6	CONFERENCE FEES & TRAVEL	418,800	1,500,000	1,500,000	1,500,000	1,500,000
7	PROFESSIONAL FEES AND SERVICES	551,586	4,350,000	4,450,000	4,450,000	4,450,000
8	CAPITAL OUTLAY	369,376	32,958,940	32,958,940	32,958,940	32,958,940
9	CAPITAL IMPROVEMENTS	8,633,656	48,000,000	50,000,000	50,000,000	50,000,000
10	DEBT SERVICE	0	9,773,118	10,773,118	10,773,118	10,773,118
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	7,437,717	27,559,027	27,559,027	27,559,027	27,559,027
12	PROMOTIONAL ITEMS	124,780	300,000	425,000	425,000	425,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$58,108,759	\$218,676,642	\$221,901,642	\$221,901,642	\$221,901,642
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	35,976,929	32,183,143		32,183,143	32,183,143
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	369,279	325,000		325,000	325,000
21	INVESTMENT INCOME	(50,927)	25,000		25,000	25,000
22	FEDERAL CASH FUNDS	18,181,503	21,800,000		21,800,000	21,800,000
23	OTHER CASH FUNDS	3,631,975	164,343,499		167,568,499	167,568,499
24	TOTAL INCOME	\$58,108,759	\$218,676,642		\$221,901,642	\$221,901,642
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	918	914	1,119	1,119	1,119	1,119
TOBACCO POSITIONS						
EXTRA HELP **	380	385	910	910	910	910

** The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.
***Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS-FORT SMITH
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	2,943,586	3,473,567		(529,981)	2,936,424	3,536,316		(599,892)
2	HOUSING	4,409,460	1,578,943	2,729,029	101,488	4,468,631	1,641,188	3,086,147	(258,704)
3	FOOD SERVICES	1,277,124	1,122,551		154,573	1,413,000	1,200,000		213,000
4	STUDENT UNION		47,640		(47,640)		63,993		(63,993)
5	BOOKSTORE	480,496	1,090		479,406	500,000	5,000		495,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	2,427,864	734,825		1,693,039	2,486,007	786,204		1,699,803
7	OTHER	339,638	545,428		(205,790)	328,100	681,188		(353,088)
8	SUBTOTAL	11,878,168	7,504,044	2,729,029	1,645,095	12,132,162	7,913,889	3,086,147	1,132,126
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***	(1,500,000)			(1,500,000)				(1,132,126)
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	10,378,168	7,504,044	2,729,029	145,095	12,132,162	7,913,889	3,086,147	0

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

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

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

NOTE: LINE 7 OTHER - Season of Entertainment, Bad debt (recovery/write-off), Interest Earned & ATM

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS-FORT SMITH
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>809</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						Total Male: <u>20</u>
White Male:	<u>18</u>	Black Male:	<u>2</u>	Other Male:	<u>0</u>	Total Female: <u>9</u>
White Female:	<u>7</u>	Black Female:	<u>2</u>	Other Female:	<u>0</u>	
Nonclassified Health Care Employees:						Total Male: <u>0</u>
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Female: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	
Classified Employees:						Total Male: <u>126</u>
White Male:	<u>104</u>	Black Male:	<u>5</u>	Other Male:	<u>17</u>	Total Female: <u>208</u>
White Female:	<u>180</u>	Black Female:	<u>7</u>	Other Female:	<u>21</u>	
Faculty:						Total Male: <u>219</u>
White Male:	<u>190</u>	Black Male:	<u>3</u>	Other Male:	<u>26</u>	Total Female: <u>227</u>
White Female:	<u>182</u>	Black Female:	<u>9</u>	Other Female:	<u>36</u>	
Total White Male:	<u>312</u>	Total Black Male:	<u>10</u>	Total Other Male:	<u>43</u>	Total Male: <u>365</u>
Total White Female:	<u>369</u>	Total Black Female:	<u>18</u>	Total Other Female:	<u>57</u>	Total Female: <u>444</u>
Total White:	<u>681</u>	Total Black:	<u>28</u>	Total Other:	<u>100</u>	Total Employees: <u>809</u>
				Total Minority:	<u>128</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: UNIVERSITY OF ARKANSAS-FORT SMITH

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$3,244,158
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS AT FORT SMITH
June 30, 2012

<i>Finding No. : 1</i>	The Disaster Recovery Plan in place is inadequate (both technical and end user) for restoring from short-term or long-term interruptions of computer processing. This situation could cause the entity 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 entity.
<i>Institution's Response:</i>	We have begun reviewing the university's disaster recovery plan relating to interruptions of computer processing. We have also reviewed the audit checklist for deficiencies and are currently implementing the recommendations in order to enhance our current disaster recovery plan.

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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION UNIVERSITY OF ARKANSAS AT LITTLE ROCK

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	64,834,720		65,993,310		70,558,247		68,539,343		68,539,343	
2	CASH	114,767,256		371,200,000		371,200,000		371,200,000		371,200,000	
3	STATE TREASURY - WILLIAM H. BOWEN SCHOOL OF LAW	499,699		800,000		800,000		800,000		800,000	
4	STATE TREASURY - NANOTECHNOLOGY	0		0		2,000,000		2,000,000		2,000,000	
5											
6											
7											
8											
9											
10											
11	TOTAL	\$180,101,675	2,060	\$437,993,310	2,018	\$444,558,247	2,296	\$442,539,343	2,296	\$442,539,343	2,296
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	41,706	0%	444,125	0%			0	0%	0	0%
13	GENERAL REVENUE	59,841,915	33%	60,256,177	14%			63,246,335	14%	63,246,335	14%
14	EDUCATIONAL EXCELLENCE TRUST FUND	5,236,930	3%	5,293,008	1%			5,293,008	1%	5,293,008	1%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	112,905,835	63%	371,200,000	85%			371,200,000	84%	371,200,000	84%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	1,861,421	1%	0	0%			0	0%	0	0%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	657,993	0%	800,000	0%			2,800,000	1%	2,800,000	1%
21	TOTAL INCOME	\$180,545,800	100%	\$437,993,310	100%			\$442,539,343	100%	\$442,539,343	100%
22	EXCESS (FUNDING)/APPROPRIATION**	(\$444,125)		\$0				\$0		\$0	

**This represents funding for which expenses have been incurred but were not able to be drawn down based on deadlines set by AASIS.

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$11,901,075
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$5,495,332
INVENTORIES	\$63,050
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$563,690
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$19,542,667
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$13,863,664)

*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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

UNIVERSITY OF ARKANSAS AT LITTLE ROCK - RAPS/NANOTECHNOLOGY

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	RESEARCH	1,103,060	1,050,231	1,333,289	1,082,094
2	PUBLIC SERVICE	3,163,705	2,571,940	3,002,714	2,649,971
3	NANOTECHNOLOGY/RESEARCH	1,368,492	1,184,527	2,185,454	1,980,000
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$5,635,257	\$4,806,698	\$6,521,457	\$5,712,065
17	NET LOCAL INCOME	1,123,625	617,782	192,040	
18	PRIOR YEAR BALANCE***	922,716			
	STATE FUNDS:				
19	GENERAL REVENUE	3,588,916	3,588,916	6,329,417	5,712,065
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **		600,000		
24	TOTAL SOURCES OF INCOME	\$5,635,257	\$4,806,698	\$6,521,457	\$5,712,065

FORM 14-2

* 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.

NOTE: Line 23 OTHER STATE FUNDS - General Improvement Funds

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CEA0000

INSTITUTION UNIVERSITY OF ARKANSAS AT LITTLE ROCK

APPROPRIATION _____ 297

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	56,018,364	54,586,253	59,151,190	57,458,679	60,511,667
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	8,802,187	11,407,057	11,407,057	11,080,664	11,669,419
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	WORKERS COMP & SURETY PREMIUM	14,169				
11						
12						
13	TOTAL APPROPRIATION	\$64,834,720	\$65,993,310	\$70,558,247	\$68,539,343	\$72,181,086
14	PRIOR YEAR FUND BALANCE**		444,125			
15	GENERAL REVENUE	59,841,915	60,256,177		63,246,335	66,888,078
16	EDUCATIONAL EXCELLENCE TRUST FUND	5,236,930	5,293,008		5,293,008	5,293,008
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	200,000				
21	TOTAL INCOME	\$65,278,845	\$65,993,310		\$68,539,343	\$72,181,086
22	EXCESS (FUNDING)/APPROPRIATION	(\$444,125)	\$0		\$0	\$0

FORM 14-3

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

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

NOTE: LINE 20 OTHER STATE TREASURY FUNDS - Strive Funding

NOTE: LINE 22 EXCESS (FUNDING)/APPROPRIATION - Represents funding for which expenses have been incurred but were not able to be drawn down based on deadlines set by AASIS.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CEA0000

INSTITUTION UNIVERSITY OF ARKANSAS AT LITTLE ROCK
NANOTECHNOLOGY

APPROPRIATION _____ 86P

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	0	0	2,000,000	2,000,000	2,000,000
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS				2,000,000	2,000,000
21	TOTAL INCOME	\$0	\$0		\$2,000,000	\$2,000,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CEA0100

INSTITUTION UNIVERSITY OF ARKANSAS AT LITTLE ROCK

APPROPRIATION _____ 297

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	WILLIAM H. BOWEN SCHOOL OF LAW	499,699	800,000	800,000	800,000	800,000
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$499,699	\$800,000	\$800,000	\$800,000	\$800,000
14	PRIOR YEAR FUND BALANCE**	41,706				
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	457,993	800,000		800,000	800,000
21	TOTAL INCOME	\$499,699	\$800,000		\$800,000	\$800,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

NOTE: LINE 20 OTHER STATE TREASURY FUNDS - Strive Funding, Surety Prem Tr Out and WC ad. Cost Tr. Out

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2010000

INSTITUTION UNIVERSITY OF ARKANSAS AT LITTLE ROCK

APPROPRIATION _____

A68

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	36,335,615	72,828,000	72,828,000	72,828,000	72,828,000
2	EXTRA HELP WAGES	2,967,787	12,000,000	12,000,000	12,000,000	12,000,000
3	OVERTIME	0	1,000,000	1,000,000	1,000,000	1,000,000
4	PERSONAL SERVICES MATCHING	16,181,250	20,808,000	20,808,000	20,808,000	20,808,000
5	OPERATING EXPENSES	28,230,819	40,800,000	40,800,000	40,800,000	40,800,000
6	CONFERENCE FEES & TRAVEL	2,510,163	6,000,000	6,000,000	6,000,000	6,000,000
7	PROFESSIONAL FEES AND SERVICES	2,850,276	10,000,000	10,000,000	10,000,000	10,000,000
8	CAPITAL OUTLAY	16,976,723	35,000,000	35,000,000	35,000,000	35,000,000
9	CAPITAL IMPROVEMENTS	0	123,264,000	123,264,000	123,264,000	123,264,000
10	DEBT SERVICE	8,477,484	15,000,000	15,000,000	15,000,000	15,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	237,139	34,000,000	34,000,000	34,000,000	34,000,000
12	PROMOTIONAL ITEMS		500,000	500,000	500,000	500,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$114,767,256	\$371,200,000	\$371,200,000	\$371,200,000	\$371,200,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	75,173,963	76,704,727		76,704,727	76,704,727
19	ALL OTHER FEES	683,576	1,172,075		1,172,075	1,172,075
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	2,101,127	1,694,004		1,694,004	1,694,004
21	INVESTMENT INCOME	297,048	225,000		225,000	225,000
22	FEDERAL CASH FUNDS	1,861,421				
23	OTHER CASH FUNDS	34,650,121	291,404,194		291,404,194	291,404,194
24	TOTAL INCOME	\$114,767,256	\$371,200,000		\$371,200,000	\$371,200,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	2,060	2,018	2,296	2,296	2,296	2,296
TOBACCO POSITIONS						
EXTRA HELP **	420	438	1,300	1,300	1,300	1,300

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

FORM 14-4

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS AT LITTLE ROCK
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	6,162,836	7,110,201	76,054	(1,023,419)	6,302,786	7,291,609		(988,823)
2	HOUSING	5,050,681	2,358,368	3,713,155	(1,020,842)	6,967,643	2,810,816	3,823,028	333,799
3	FOOD SERVICES	2,318,586	2,365,723		(47,137)	2,300,000	2,300,000		0
4	STUDENT UNION	1,115,944	1,818,619	464,132	(1,166,807)	1,323,375	1,807,736	463,541	(947,902)
5	BOOKSTORE				0				0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	704,722	810,684		(105,962)	647,382	647,382		
7	OTHER	1,186,186	1,206,299	12,808	(32,921)	2,096,387	2,160,401		(64,014)
8	SUBTOTAL	16,538,955	15,669,894	4,266,149	(3,397,088)	19,637,573	17,017,944	4,286,569	(1,666,940)
9	ATHLETIC TRANSFER **	1,023,419			1,023,419	988,823			988,823
10	OTHER TRANSFERS ***	2,373,669			2,373,669	678,117			678,117
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	19,936,043	15,669,894	4,266,149	0	21,304,513	17,017,944	4,286,569	0

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

FORM 14-5

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

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

NOTE: Line 7 Other - Print Shop, Law School Auxiliary Services and Rental Property Income.

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS AT LITTLE ROCK
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						2,176
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	218	Black Male:	35	Other Male:	30	Total Male: 283
White Female:	279	Black Female:	103	Other Female:	19	Total Female: 401
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:	106	Black Male:	71	Other Male:	2	Total Male: 179
White Female:	97	Black Female:	118	Other Female:	18	Total Female: 233
Faculty:						
White Male:	390	Black Male:	39	Other Male:	131	Total Male: 560
White Female:	392	Black Female:	40	Other Female:	88	Total Female: 520
Total White Male:	714	Total Black Male:	145	Total Other Male:	163	Total Male: 1,022
Total White Female:	768	Total Black Female:	261	Total Other Female:	125	Total Female: 1,154
Total White:	1,482	Total Black:	406	Total Other:	288	Total Employees: 2,176
				Total Minority:	694	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution

UNIVERSITY OF ARKANSAS AT LITTLE ROCK

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
Doyne Construction	\$64,681	X					
Innerplan Inc	\$58,437						X
Innerplan Inc	\$68,232						X

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 3

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$23,925,800
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 1%

**DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF UNIVERSITY OF ARKANSAS AT LITTLE ROCK
 June 30, 2012**

<i>Finding No. : 1</i>	<u>Duplicate Travel Reimbursements</u>																																																																												
	At the request of the University's management, the University of Arkansas System Internal Audit Department (IAD) examined all 45 travel authorizations submitted by Dr. Chelte since his employment began with the University, in addition to travel expense/reconciliation forms and other University documentation. As a mentor or presenter for the Association to Advance Collegiate Schools of Business (AACSB), AACSB-accredited schools, and Rotary Youth Leadership Awards (RYLA), Dr. Chelte was reimbursed by the University for \$19,925 in travel costs for 10 trips. IAD confirmed Dr. Chelte was also reimbursed \$12,612 from the parties noted above and detailed in the table below. Dr. Chelte, Dean of the College of Business, repaid \$3,850 to the University on December 1, 2011 (the date he was notified of the internal audit), for a trip to France in June 2010.																																																																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="text-align: left;">Destination</th> <th colspan="2" style="text-align: center;">Travel Dates</th> <th rowspan="2" style="text-align: right;">Total</th> <th rowspan="2" style="text-align: left;">Confirmed Third Party Reimbursements</th> </tr> <tr> <th style="text-align: center;">To</th> <th style="text-align: center;">From</th> </tr> </thead> <tbody> <tr> <td>Amiens, France</td> <td style="text-align: center;">10/30/2011</td> <td style="text-align: center;">11/5/2011</td> <td style="text-align: right;">\$ 417</td> <td>* Groupe Sup De Co Amiens Picardie</td> </tr> <tr> <td>Paris, France</td> <td style="text-align: center;">9/10/2011</td> <td style="text-align: center;">9/15/2011</td> <td style="text-align: right;">4,679</td> <td>Novancia Business School</td> </tr> <tr> <td>Hartford, CT</td> <td style="text-align: center;">6/5/2011</td> <td style="text-align: center;">6/7/2011</td> <td style="text-align: right;">417</td> <td>RYLA</td> </tr> <tr> <td>Amiens, France</td> <td style="text-align: center;">3/14/2011</td> <td style="text-align: center;">3/16/2011</td> <td style="text-align: right;">468</td> <td>* Groupe Sup De Co Amiens Picardie</td> </tr> <tr> <td>Amiens, France</td> <td style="text-align: center;">3/11/2011</td> <td style="text-align: center;">3/20/2011</td> <td style="text-align: right;">599</td> <td>Novancia Business School</td> </tr> <tr> <td>Amiens, France</td> <td style="text-align: center;">11/8/2010</td> <td style="text-align: center;">11/10/2010</td> <td style="text-align: right;">436</td> <td>* Groupe Sup De Co Amiens Picardie</td> </tr> <tr> <td>Clearwater, FL</td> <td style="text-align: center;">11/1/2010</td> <td style="text-align: center;">11/2/2010</td> <td style="text-align: right;">570</td> <td>AACSB</td> </tr> <tr> <td>Paris, France</td> <td style="text-align: center;">6/21/2010</td> <td style="text-align: center;">6/27/2010</td> <td style="text-align: right;">3,744</td> <td>Novancia Business School</td> </tr> <tr> <td>Windsor Locks, CT</td> <td style="text-align: center;">6/10/2010</td> <td style="text-align: center;">6/13/2010</td> <td style="text-align: right;">854</td> <td>RYLA</td> </tr> <tr> <td>Amiens, France</td> <td style="text-align: center;">2/21/2010</td> <td style="text-align: center;">2/28/2010</td> <td style="text-align: right; border-top: 1px solid black;">428</td> <td>* Groupe Sup De Co Amiens Picardie</td> </tr> <tr> <td colspan="3">Total Amount Reimbursed to Dr. Chelte by both Third Parties and the University</td> <td style="text-align: right;">12,612</td> <td></td> </tr> <tr> <td colspan="3">Amount Dr. Chelte Repaid the University</td> <td style="text-align: right; border-top: 1px solid black;">(3,850)</td> <td></td> </tr> <tr> <td colspan="3">Balance of Duplicate Travel Reimbursements Dr. Chelte Owes the University</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ 8,762</td> <td></td> </tr> </tbody> </table>					Destination	Travel Dates		Total	Confirmed Third Party Reimbursements	To	From	Amiens, France	10/30/2011	11/5/2011	\$ 417	* Groupe Sup De Co Amiens Picardie	Paris, France	9/10/2011	9/15/2011	4,679	Novancia Business School	Hartford, CT	6/5/2011	6/7/2011	417	RYLA	Amiens, France	3/14/2011	3/16/2011	468	* Groupe Sup De Co Amiens Picardie	Amiens, France	3/11/2011	3/20/2011	599	Novancia Business School	Amiens, France	11/8/2010	11/10/2010	436	* Groupe Sup De Co Amiens Picardie	Clearwater, FL	11/1/2010	11/2/2010	570	AACSB	Paris, France	6/21/2010	6/27/2010	3,744	Novancia Business School	Windsor Locks, CT	6/10/2010	6/13/2010	854	RYLA	Amiens, France	2/21/2010	2/28/2010	428	* Groupe Sup De Co Amiens Picardie	Total Amount Reimbursed to Dr. Chelte by both Third Parties and the University			12,612		Amount Dr. Chelte Repaid the University			(3,850)		Balance of Duplicate Travel Reimbursements Dr. Chelte Owes the University			\$ 8,762	
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<u>Personal Use of University Funds</u>																																																																													
Travel expenses submitted by Dr. Chelte included six instances totaling \$2,719 that were either unauthorized or unrelated to University business. One expense for \$1,696 was for airfare purchased using the University's business travel account. Dr. Chelte originally purchased a plane ticket to Germany to teach at another university and subsequently exchanged it for a ticket to Hawaii for a trip that was unrelated to University business. Three instances totaling \$823 were for ticket change fees that, based on Dr. Chelte's travel claims and other University documentation,																																																																													

**DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF UNIVERSITY OF ARKANSAS AT LITTLE ROCK
 June 30, 2012**

	<p>were unrelated to University business and should not have been expensed to the University. The remaining two instances totaling \$200 appear to be for preferred seating charges, an unauthorized use of funds.</p> <p>On May 7, 2012, the University of Arkansas System General Counsel submitted the Internal Audit records to the Prosecuting Attorney of the Sixth Judicial District for the State of Arkansas for review.</p> <p>On June 12, 2012, the University of Arkansas System General Counsel requested repayment from Dr. Chelte in the amount of \$27,826.98 for the amounts owed to UALR for double billing for travel, unauthorized travel and for taking annual leave and not reporting it. On June 21, 2012, UALR received payment from Dr. Chelte in the amount of \$23,287.48. The amount owed by Dr. Chelte was reduced by leave time that Dr. Chelte had accrued at December 31, 2011. UALR accepted the amount received as repayment in full.</p> <p>On September 12, 2012, the University of Arkansas System received a letter from the Prosecuting Attorney noting that his office had decided not to prosecute Dr. Chelte.</p>
<p><i>Institution's Response:</i></p>	<p>The University received a \$23,287.48 cashier's check from Dr. Chelte on June 21, 2012. This included \$8,762.00 for the duplicated travel reimbursements and \$2,718.80 for unauthorized travel expenses plus an additional \$11,806.68 to repay for annual leave not properly reported.</p>

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INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year

INSTITUTION UNIVERSITY OF ARKANSAS AT MONTICELLO

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	18,251,937		18,609,114		18,794,118		18,943,647		18,943,647	
2	CASH	18,871,382		59,050,000		59,050,000		59,050,000		59,050,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$37,123,319	458	\$77,659,114	471	\$77,844,118	618	\$77,993,647	635	\$77,993,647	635
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	15,832,510	43%	15,832,510	20%			16,167,043	21%	16,167,043	21%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,052,215	3%	1,063,483	1%			1,063,483	1%	1,063,483	1%
15	WORKFORCE 2000	1,367,212	4%	1,363,121	2%			1,363,121	2%	1,363,121	2%
16	CASH FUNDS	17,072,185	46%	29,250,000	38%			29,250,000	38%	29,250,000	38%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	1,799,197	5%	29,800,000	38%			29,800,000	38%	29,800,000	38%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	350,000	0%			350,000	0%	350,000	0%
21	TOTAL INCOME	\$37,123,319	100%	\$77,659,114	100%			\$77,993,647	100%	\$77,993,647	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$3,861,427
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,094,469
INVENTORIES	\$233,092
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$394,360
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$3,779,526
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$1,640,020)

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CIA0000

INSTITUTION UNIVERSITY OF ARKANSAS AT MONTICELLO

APPROPRIATION _____ 298

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	11,699,400	11,800,000	11,900,000	11,900,000	12,000,000
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	620,000	820,000	900,000	850,000	1,000,000
5	OPERATING EXPENSES	1,605,597	1,647,774	1,733,649	1,715,975	1,862,173
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	75,000	100,000	100,000	100,000	100,000
9	FUNDED DEPRECIATION					
10	WORKERS COMP & SURETY PREMIUM	6,509				
11						
12						
13	TOTAL APPROPRIATION	\$14,006,506	\$14,367,774	\$14,633,649	\$14,565,975	\$14,962,173
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	12,954,291	12,954,291		13,152,492	13,548,690
16	EDUCATIONAL EXCELLENCE TRUST FUND	1,052,215	1,063,483		1,063,483	1,063,483
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS		350,000		350,000	350,000
21	TOTAL INCOME	\$14,006,506	\$14,367,774		\$14,565,975	\$14,962,173
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

NOTE: LINE 20 OTHER STATE TREASURY FUNDS - Timber Severance Tax Funds

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CIA0000

INSTITUTION UNIVERSITY OF ARKANSAS AT MONTICELLO
CROSSETT

APPROPRIATION 1MG

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014***	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,150,070	1,150,000	1,250,000	1,250,000	1,250,000
2	EXTRA HELP WAGES	250,000	290,000	250,000	250,000	250,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	90,000	50,000	50,000	100,000	50,000
5	OPERATING EXPENSES	323,226	321,324	229,382	318,062	270,308
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$1,813,296	\$1,811,324	\$1,779,382	\$1,918,062	\$1,820,308
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	1,154,300	1,154,300		1,261,325	1,163,571
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	658,996	657,024		656,737	656,737
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$1,813,296	\$1,811,324		\$1,918,062	\$1,820,308
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

***Authorized Appropriation may be less than Budgeted Appropriation due to supplemental appropriations or appropriation transfers during the fiscal year.

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CIA0000

INSTITUTION UNIVERSITY OF ARKANSAS AT MONTICELLO
MCGEHEE

APPROPRIATION _____ 1MF

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014***	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,470,000	1,470,000	1,650,000	1,500,000	1,650,000
2	EXTRA HELP WAGES	250,000	305,000	250,000	250,000	250,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	105,000	50,000	50,000	100,000	50,000
5	OPERATING EXPENSES	607,135	605,016	431,087	609,610	485,852
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$2,432,135	\$2,430,016	\$2,381,087	\$2,459,610	\$2,435,852
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	1,723,919	1,723,919		1,753,226	1,729,468
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	708,216	706,097		706,384	706,384
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$2,432,135	\$2,430,016		\$2,459,610	\$2,435,852
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

***Authorized Appropriation may be less than Budgeted Appropriation due to supplemental appropriations or appropriation transfers during the fiscal year.

FORM 14-3

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2030000

INSTITUTION UNIVERSITY OF ARKANSAS AT MONTICELLO

APPROPRIATION _____

A69

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	3,466,551	10,698,960	10,698,960	10,698,960	10,698,960
2	EXTRA HELP WAGES	515,594	2,250,000	2,250,000	2,250,000	2,250,000
3	OVERTIME	0	50,000	50,000	50,000	50,000
4	PERSONAL SERVICES MATCHING	1,527,770	3,080,800	3,080,800	3,080,800	3,080,800
5	OPERATING EXPENSES	6,354,533	12,000,000	12,000,000	12,000,000	12,000,000
6	CONFERENCE FEES & TRAVEL	2,464	650,000	650,000	650,000	650,000
7	PROFESSIONAL FEES AND SERVICES	1,056,017	1,650,000	1,650,000	1,650,000	1,650,000
8	CAPITAL OUTLAY	4,102,001	6,000,000	6,000,000	6,000,000	6,000,000
9	CAPITAL IMPROVEMENTS	0	7,082,620	7,082,620	7,082,620	7,082,620
10	DEBT SERVICE	102,806	1,000,000	1,000,000	1,000,000	1,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	10,700,000	10,700,000	10,700,000	10,700,000
12	PROMOTIONAL ITEMS	2,256				
13						
14						
15						
16	TOTAL APPROPRIATION	\$17,129,991	\$55,162,380	\$55,162,380	\$55,162,380	\$55,162,380
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	13,292,380	13,663,400		13,663,400	13,663,400
19	ALL OTHER FEES	763,381	780,714		780,714	780,714
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	133,875	127,500		127,500	127,500
21	INVESTMENT INCOME	28,068	265,000		265,000	265,000
22	FEDERAL CASH FUNDS	1,799,197	28,500,000		28,500,000	28,500,000
23	OTHER CASH FUNDS	1,113,090	11,825,766		11,825,766	11,825,766
24	TOTAL INCOME	\$17,129,991	\$55,162,380		\$55,162,380	\$55,162,380
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	374	387	493	510	510	493
TOBACCO POSITIONS						
EXTRA HELP **	30	30	790	790	790	790

** The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.
 ***Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2030000

INSTITUTION UNIVERSITY OF ARKANSAS AT MONTICELLO

APPROPRIATION _____

B83

CROSSETT

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	238,662	774,240	774,240	774,240	774,240
2	EXTRA HELP WAGES	75,000	75,000	75,000	75,000	75,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	62,205	258,080	258,080	258,080	258,080
5	OPERATING EXPENSES	334,780	725,000	725,000	725,000	725,000
6	CONFERENCE FEES & TRAVEL	0	25,000	25,000	25,000	25,000
7	PROFESSIONAL FEES AND SERVICES	71	50,000	50,000	50,000	50,000
8	CAPITAL OUTLAY	7,894	50,000	50,000	50,000	50,000
9	CAPITAL IMPROVEMENTS					
10	DEBT SERVICE	0	50,000	50,000	50,000	50,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$718,612	\$2,007,320	\$2,007,320	\$2,007,320	\$2,007,320
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	671,036	831,726		831,726	831,726
19	ALL OTHER FEES	35,079	12,929		12,929	12,929
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	11,587	5,000		5,000	5,000
21	INVESTMENT INCOME	910	8,000		8,000	8,000
22	FEDERAL CASH FUNDS		800,000		800,000	800,000
23	OTHER CASH FUNDS		349,665		349,665	349,665
24	TOTAL INCOME	\$718,612	\$2,007,320		\$2,007,320	\$2,007,320
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	40	40	54	54	54	54
TOBACCO POSITIONS						
EXTRA HELP **	24	24	36	36	36	36

** The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.
***Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2030000

INSTITUTION UNIVERSITY OF ARKANSAS AT MONTICELLO

APPROPRIATION _____

B82

MCGEHEE

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	249,826	744,240	744,240	744,240	744,240
2	EXTRA HELP WAGES	49,212	75,000	75,000	75,000	75,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	45,734	196,060	196,060	196,060	196,060
5	OPERATING EXPENSES	674,985	740,000	740,000	740,000	740,000
6	CONFERENCE FEES & TRAVEL		25,000	25,000	25,000	25,000
7	PROFESSIONAL FEES AND SERVICES	40	50,000	50,000	50,000	50,000
8	CAPITAL OUTLAY	2,982	50,000	50,000	50,000	50,000
9	CAPITAL IMPROVEMENTS					
10	DEBT SERVICE					
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$1,022,779	\$1,880,300	\$1,880,300	\$1,880,300	\$1,880,300
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	883,250	957,406		957,406	957,406
19	ALL OTHER FEES	120,938	82,711		82,711	82,711
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	17,551	6,000		6,000	6,000
21	INVESTMENT INCOME	1,040	4,000		4,000	4,000
22	FEDERAL CASH FUNDS		500,000		500,000	500,000
23	OTHER CASH FUNDS		330,183		330,183	330,183
24	TOTAL INCOME	\$1,022,779	\$1,880,300		\$1,880,300	\$1,880,300
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	44	44	71	71	71	71
TOBACCO POSITIONS						
EXTRA HELP **	13	13	36	36	36	36

** The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.
***Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS AT MONTICELLO
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	838,973	3,343,430	130,328	(2,634,785)	805,275	3,260,261	120,129	(2,575,115)
2	HOUSING	1,591,098	565,054	480,761	545,283	2,034,571	672,975	905,538	456,058
3	FOOD SERVICES	1,625,049	1,302,000		323,049	1,457,194	1,132,601		324,593
4	STUDENT UNION				0				0
5	BOOKSTORE	220,885	176,636		44,249	208,253			208,253
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER	724,200	136,047		588,153	726,014	106,846		619,168
8	SUBTOTAL	5,000,205	5,523,167	611,089	(1,134,051)	5,231,307	5,172,683	1,025,667	(967,043)
9	ATHLETIC TRANSFER **	750,000			750,000	967,043			967,043
10	OTHER TRANSFERS ***	(390,571)			(390,571)				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	5,359,634	5,523,167	611,089	(774,622)	6,198,350	5,172,683	1,025,667	0

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

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

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

FORM 14-5

NOTE: LINE 7 OTHER - Post Office Rent, Horse Boarding Fee, Locker Rent, Vendor Sales, Facilities Fee, Royalties, Logo Sales, Trotter House, Stadium, Checking Interest, Miscellaneous, Cablevision, Field House, End Zone Facility, Weightroom, Practice Football Field, Softball Field, Baseball Field, Tennis Courts, Indoor Practice Facility & Faculty Housing

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS AT MONTICELLO CROSSETT
 (NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	346,159	363,956		(17,797)	243,300	289,999		(46,699)
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER	6,102	19,424		(13,322)	7,200	15,478		(8,278)
8	SUBTOTAL	352,261	383,380	0	(31,119)	250,500	305,477	0	(54,977)
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***	31,119			31,119	54,977			54,977
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	383,380	383,380	0	0	305,477	305,477	0	0

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

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

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

FORM 14-5

NOTE: LINE 7 OTHER - Trotter House

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS AT MONTICELLO MCGEHEE
 (NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013			BUDGETED 2013-2014				
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	367,774	364,495		3,279	370,000	422,569		(52,569)
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER	6,102	19,424		(13,322)	7,200	15,607		(8,407)
8	SUBTOTAL	373,876	383,919	0	(10,043)	377,200	438,176	0	(60,976)
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***	10,043			10,043	60,976			60,976
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	383,919	383,919	0	0	438,176	438,176	0	0

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

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

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

NOTE: LINE 7 OTHER - Trotter House

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS AT MONTICELLO
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>484</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>45</u>	Black Male:	<u>8</u>	Other Male:	<u>3</u>	Total Male: <u>56</u>
White Female:	<u>53</u>	Black Female:	<u>13</u>	Other Female:	<u>2</u>	Total Female: <u>68</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>42</u>	Black Male:	<u>5</u>	Other Male:	<u>0</u>	Total Male: <u>47</u>
White Female:	<u>74</u>	Black Female:	<u>24</u>	Other Female:	<u>2</u>	Total Female: <u>100</u>
Faculty:						
White Male:	<u>82</u>	Black Male:	<u>4</u>	Other Male:	<u>7</u>	Total Male: <u>93</u>
White Female:	<u>108</u>	Black Female:	<u>5</u>	Other Female:	<u>7</u>	Total Female: <u>120</u>
Total White Male:	<u>169</u>	Total Black Male:	<u>17</u>	Total Other Male:	<u>10</u>	Total Male: <u>196</u>
Total White Female:	<u>235</u>	Total Black Female:	<u>42</u>	Total Other Female:	<u>11</u>	Total Female: <u>288</u>
Total White:	<u>404</u>	Total Black:	<u>59</u>	Total Other:	<u>21</u>	Total Employees: <u>484</u>
				Total Minority:	<u>80</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: UNIVERSITY OF ARKANSAS AT MONTICELLO

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$11,473,035
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS AT MONTICELLO
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY UAMS State Appropriation - Operations	103,867,559		105,773,446		147,894,745		149,940,788		149,940,788	
2	STATE TREASURY UAMS State Appropriation - Healthcare Initiative	7,100,000		7,100,000		7,100,000		7,100,000		7,100,000	
3	STATE TREASURY UAMS State Appropriation - Psychiatric Research Inst & Dept of Pediatrics	1,950,000		1,950,000		1,950,000		1,983,150		1,983,150	
4	STATE TREASURY UAMS State Appropriation - Colorectal Cancer Screening & Research	0		0		5,000,000		5,000,000		5,000,000	
5	STATE TREASURY UAMS State Appropriation - Newborn Umbilical Cord Blood Program	150,000		150,000		250,000		250,000		250,000	
6	STATE TREASURY UAMS State Appropriation - Adult Sickle Cell Disease Program	0		0		379,993		379,993		379,993	
7	STATE TREASURY UAMS State Appropriation - Child Abuse & Neglect Programs	1,857,575		1,865,588		5,000,000		5,000,000		5,000,000	
8	STATE TREASURY Medical Loans & Scholarships	325,076		350,000		450,000		450,000		450,000	
9	STATE TREASURY Nursing Loans & Scholarships	200,000		200,000		300,000		300,000		300,000	
10	STATE TREASURY Poison & Drug Information Center and Disease Management	299,959		299,959		299,959		299,959		299,959	
11	STATE TREASURY Poison & Drug Information Center	0		150,000		400,000		400,000		400,000	
12	STATE TREASURY Breast Cancer Research	910,515		915,000		1,194,216		1,194,216		1,194,216	
13	STATE TREASURY Breast Cancer Research - Susan G. Komen	191,969		195,000		500,000		500,000		500,000	
14	STATE TREASURY Newborn Umbilical Cord Blood Initiative	2,519		5,000		546,000		546,000		546,000	
15	STATE TREASURY Domestic Violence Shelter Programs & Grants	691,204		720,335		7,150,000		7,150,000		7,150,000	
16	STATE TREASURY Tobacco Funding: Institute on Aging	1,578,914		1,660,284		2,320,796		2,320,796		2,320,796	
17	STATE TREASURY Tobacco Funding: College of Public Health	2,367,392		2,490,426		3,195,946		3,195,946		3,195,946	
18	STATE TREASURY Tobacco Funding: Arkansas Biosciences	4,739,096		4,397,478		6,180,957		6,180,957		6,180,957	
19	STATE TREASURY Tobacco Funding: Delta AHEC	1,755,779		1,660,284		2,320,796		2,320,796		2,320,796	
20	CASH UAMS State Appropriation	979,601,397		1,905,405,000		1,905,405,000		1,905,405,000		1,905,405,000	
21	CASH Pharmacy Student Loans	0		50,000		550,000		550,000		550,000	
22	TOTAL	\$1,107,588,954	9.087	\$2,035,337,800	10.260	\$2,098,388,408	11.628	\$2,100,467,601	11.628	\$2,100,467,601	11.628
23	FUNDING SOURCES		%		%				%		%
24	PRIOR YEAR FUND BALANCE*	730,824	0.1%	1,858,301	0.1%			0	0.0%	0	0.00%
25	GENERAL REVENUE - INCLUDES CARDVC, CHILD SAFETY, PED & PRI REVENUE	99,062,249	8.9%	97,462,249	4.8%			143,113,788	6.8%	143,113,788	6.81%
26	INDIGENT CARE APPROPRIATION	5,342,181	0.5%	5,342,181	0.3%			5,591,518	0.3%	5,591,518	0.27%
27	EDUCATIONAL EXCELLENCE TRUST FUND	9,016,967	0.8%	9,113,523	0.4%			9,113,523	0.4%	9,113,523	0.43%
28	EDUC EXCEL TRUST - INDIGENT CARE	224,337	0.0%	226,780	0.0%			226,780	0.0%	226,780	0.01%
29	CASH FUNDS	880,949,845	79.4%	1,813,955,000	89.1%			1,737,955,000	82.7%	1,737,955,000	82.74%
30	FEDERAL FUNDS	98,651,552	8.9%	91,500,000	4.5%			168,000,000	8.0%	168,000,000	8.00%
31	TOBACCO SETTLEMENT FUNDS	9,710,357	0.9%	10,208,472	0.5%			14,018,495	0.7%	14,018,495	0.67%
32	OTHER FUNDS (BAIL BONDS)	347,523	0.0%	362,170	0.0%			0	0.0%	0	0.00%
33	OTHER FUNDS	5,411,420	0.5%	5,309,124	0.3%			22,448,497	1.1%	22,448,497	1.07%
34	TOTAL INCOME	\$1,109,447,255	100%	\$2,035,337,800	100.0%			\$2,100,467,601	100%	\$2,100,467,601	100%
35	EXCESS (FUNDING)/APPROPRIATION	(\$1,858,301)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$233,352,652
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$160,573,268
INVENTORIES	\$19,602,030
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$134,617,201
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$81,439,847)

*Line 24 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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS	
				2014-2015	
				REQUEST	RECOMMENDATION
1	College of Medicine	406,666,792	433,455,204	437,401,355	437,401,355
2	College of Nursing	7,441,789	7,565,637	8,115,979	8,115,979
3	College of Pharmacy	13,907,533	15,135,214	15,952,676	15,952,676
4	College of Health Professions	9,101,477	10,213,961	10,896,560	10,896,560
5	College of Public Health	4,374,029	5,199,354	5,546,826	5,546,826
6	Graduate School	843,957	902,656	962,980	962,980
7	Institutional Support	(19,478,878)	(22,577,044)	(22,577,044)	(22,577,044)
8	Chancellor	743,664	2,256,484	2,407,284	2,407,284
9	Center for Health Improvement	4,403,793	4,848,274	4,768,698	4,768,698
10	Academic Affairs	9,974,789	10,382,207	11,076,049	11,076,049
11	Finance	7,888,302	8,104,549	8,646,176	8,646,176
12	Administration & Government Affairs	5,793,643	5,678,129	6,057,598	6,057,598
13	Campus Operations	25,299,769	23,700,852	25,284,779	25,284,779
14	Communications	4,796,588	5,224,621	5,573,782	5,573,782
15	Institutional Advancement	2,688,651	2,687,346	2,866,941	2,866,941
16	Diversity Affairs	748,267	748,153	798,152	798,152
17	Institutional Compliance	2,556,673	2,654,760	2,834,311	2,834,311
18	Research	6,100,560	4,276,741	4,562,555	4,562,555
19	Information Technology	23,465,239	24,733,899	26,386,865	26,386,865
20	Hospital & Clinical Programs	565,459,882	561,450,762	525,000,762	525,000,762
21	Regional Programs	57,450,493	59,333,072	61,009,251	61,009,251
22	NW Arkansas Campus	5,805,475	6,712,816	7,161,433	7,161,433
23	Biosciences Institute	236,084	250,000	266,707	266,707
24	Jones Eye Institute	3,369,686	528,471	563,788	563,788
25	Myeloma Institute	6,848,634	9,042,074	9,646,355	9,646,355
26	Psychiatric Research Institute	20,417,963	25,996,512	26,060,312	26,060,312
27	Reynolds Institute on Aging	1,056,898	1,070,920	1,142,489	1,142,489
28	Rockefeller Cancer Institute	8,595,825	8,296,917	8,851,399	8,851,399
29	Stephens Spine/Neurology Institute	356,567	363,849	388,165	388,165
30	Radiation Oncology	5,515,304	6,257,789	6,675,997	6,675,997
31	Translational Research Institute	1,241,390	1,116,615	1,191,238	1,191,238
32					
33	MANDATORY TRANSFERS	23,572,250	23,625,658	23,625,658	23,625,658
34	AUXILIARY TRANSFERS				
35	NON-MANDATORY TRANSFERS	(67,223,385)	(65,991,252)		
36	TOTAL UNREST. E&G EXP.	\$1,150,019,703	\$1,183,245,200	\$1,229,146,076	\$1,229,146,076
37	NET LOCAL INCOME	1,032,889,075	1,068,674,467	1,071,100,470	1,071,100,470
38	PRIOR YEAR BALANCE***				
39	GENERAL REVENUE INCLUDES:				
40	CARDVC, CHILD SAFETY, PED & PRI	99,062,249	97,462,249	143,113,788	143,113,788
41	INDIGENT CARE	5,342,181	5,342,181	5,591,518	5,591,518
42	EDUCATIONAL EXCELLENCE	9,016,967	9,113,523	9,113,523	9,113,523
43	EDUCATIONAL EXCELLENCE - IC	224,377	226,780	226,780	226,780
44	WORKFORCE 2000				
45	TOBACCO SETTLEMENT FUNDS				
46	OTHER STATE FUNDS ****	3,083,237	2,426,000		
47	OTHER STATE FUNDS *****	401,617			
48	TOTAL SOURCES OF INCOME	\$1,150,019,703	\$1,183,245,200	\$1,229,146,079	\$1,229,146,079

FORM 14-2

* 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 - Mixed Drink Tax \$2,735,714; Bail Bonds \$347,523.

***** OTHER STATE FUNDS - M&R \$101,658; support for Disease State Mgt/Poison & Drug Control \$299,959.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CCA0000

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
UAMS STATE APPROPRIATION - OPERATIONS

APPROPRIATION 429

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	84,559,251	86,911,897	124,978,179	125,910,227	128,156,797
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	9,122,317	8,678,441	12,594,148	13,523,415	12,928,062
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	M&R EXPENSES	101,658				
9	FUNDED DEPRECIATION	1,130,663	1,192,465	1,192,465	1,192,465	1,192,465
10	TEXARKANA AHEC	253,300	261,472	261,472	261,472	261,472
11	POISON & DRUG INFO CENTER	802,116	827,993	827,993	827,993	827,993
12	ADDITIONAL AHEC SUPPORT	2,331,696	2,406,918	2,406,918	2,406,918	2,406,918
13	GRANTS/AID (ACH & INDIGENT CARE)	5,566,558	5,494,260	5,633,570	5,818,298	5,633,570
14						
15	TOTAL APPROPRIATION	\$103,867,559	\$105,773,446	\$147,894,745	\$149,940,788	\$151,407,277
16	PRIOR YEAR FUND BALANCE*		1,858,301			
17	GENERAL REVENUE	88,406,661	86,806,661		132,278,322	133,744,811
18	INDIGENT CARE APPROPRIATION	5,342,181	5,342,181		5,591,518	5,591,518
19	EDUC EXCELLENCE TRUST FUND	9,016,967	9,113,523		9,113,523	9,113,523
20	EDUC EXCEL TRUST - INDIGENT CARE	224,337	226,780		226,780	226,780
21	SPECIAL REVENUES** [WF2000]					
22	FEDERAL FUNDS IN STATE TREASURY					
23	TOBACCO SETTLEMENT FUNDS					
26	OTHER STATE TREASURY FUNDS	2,735,714	2,426,000		2,730,645	2,730,645
27	TOTAL INCOME	\$105,725,860	\$105,773,446		\$149,940,788	\$151,407,277
28	EXCESS (FUNDING)/APPROPRIATION	(\$1,858,301)	\$0		\$0	\$0

*Line 16 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

** Report WF2000 funds on line 21 - "Special Revenues".

FORM 14-3

NOTE: OTHER STATE TREASURY FUNDS - Mixed Drink Revenue (CCA0200)

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CCA0000

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
UAMS STATE APPROPRIATION - HEALTHCARE INITIATIVE

APPROPRIATION _____ 59P

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES					
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	AREA HEALTH EDUCATION CENTERS	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
11	ARKANSAS HEALTH DATA INITIATIVE	700,000	700,000	700,000	700,000	700,000
12	UAMS NORTHWEST ARK MEDICAL SCHOOL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
13	TOTAL APPROPRIATION	\$7,100,000	\$7,100,000	\$7,100,000	\$7,100,000	\$7,100,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	7,100,000	7,100,000		7,100,000	7,100,000
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$7,100,000	\$7,100,000		\$7,100,000	\$7,100,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CCA00000

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
UAMS STATE APPROPRIATION - COLORECTAL CANCER SCREENING & RESEARCH

APPROPRIATION _____ 59Q

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES					
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	COLORECTAL CANCER SCREEN & RSCH	0	0	5,000,000	5,000,000	5,000,000
11						
12						
13	TOTAL APPROPRIATION	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS				5,000,000	5,000,000
21	TOTAL INCOME	\$0	\$0		\$5,000,000	\$5,000,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CCA0000

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
UAMS STATE APPROPRIATION - NEWBORN UMBILICAL CORD BLOOD PROGRAM

APPROPRIATION _____ 86R

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES					
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	NEWBORN UMBILICAL CORD BLOOD PROG	150,000	150,000	250,000	250,000	250,000
11						
12						
13	TOTAL APPROPRIATION	\$150,000	\$150,000	\$250,000	\$250,000	\$250,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	150,000	150,000		250,000	250,000
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$150,000	\$150,000		\$250,000	\$250,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CCA0000

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
UAMS STATE APPROPRIATION - ADULT SICKLE CELL DISEASE PROGRAM

APPROPRIATION _____ 86S

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES					
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	ADULT SICKLE CELL DISEASE PROGRAM	0	0	379,993	379,993	379,993
11						
12						
13	TOTAL APPROPRIATION	\$0	\$0	\$379,993	\$379,993	\$379,993
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	0	0		0	
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS				379,993	379,993
21	TOTAL INCOME	\$0	\$0		\$379,993	\$379,993
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CCA0100

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
UAMS STATE APPROPRIATION - CHILD ABUSE AND NEGLECT PROGRAMS

APPROPRIATION 38E

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES					
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
10	FUNDED DEPRECIATION					
11	CHILD ABUSE & NEGLECT PROGRAMS	1,857,575	1,865,588	5,000,000	5,000,000	5,000,000
12						
13						
14	TOTAL APPROPRIATION	\$1,857,575	\$1,865,588	\$5,000,000	\$5,000,000	\$5,000,000
15	PRIOR YEAR FUND BALANCE**					
16	CHILD ABUSE DOMESTIC VIOLENCE (GEN REV)	735,000	735,000		747,495	747,495
17	CHILD SAFETY CENTERS (GEN REV)	720,588	720,588		754,821	754,821
18	EDUCATIONAL EXCELLENCE TRUST FUND					
19	SPECIAL REVENUES * [WF2000]					
20	FEDERAL FUNDS IN STATE TREASURY					
21	TOBACCO SETTLEMENT FUNDS					
22	OTHER STATE TREASURY - CIGARETTE TAX	401,987	410,000		3,497,684	3,497,684
23	TOTAL INCOME	\$1,857,575	\$1,865,588		\$5,000,000	\$5,000,000
24	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND _____ MBR0200 INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES APPROPRIATION _____ 231
BREAST CANCER RESEARCH - SUSAN G. KOMEN

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES					
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	BREAST CANCER RESEARCH - KOMEN	191,969	195,000	500,000	500,000	500,000
11						
12						
13	TOTAL APPROPRIATION	\$191,969	\$195,000	\$500,000	\$500,000	\$500,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	191,969	195,000		500,000	500,000
21	TOTAL INCOME	\$191,969	\$195,000		\$500,000	\$500,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND MNU0000

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
NEWBORN UMBILICAL CORD BLOOD INITIATIVE

APPROPRIATION _____ 58U

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES					
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	NEWBORN UMBILICAL CORD BLOOD INIT	2,519	5,000	546,000	546,000	546,000
11						
12						
13	TOTAL APPROPRIATION	\$2,519	\$5,000	\$546,000	\$546,000	\$546,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	2,519	5,000		546,000	546,000
21	TOTAL INCOME	\$2,519	\$5,000		\$546,000	\$546,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

NOTE: OTHER STATE TREASURY FUNDS - Newborn Umbilical Cord Blood Initiative Fund

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND SML0000

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
DOMESTIC VIOLENCE SHELTER - PROGRAMS

APPROPRIATION _____ 1PQ

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES					
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	DOMESTIC VIOLENCE SHELTER PROGRAMS	691,204	720,335	6,100,000	6,100,000	6,100,000
11	DOMESTIC VIOLENCE SHELTER GRANTS	0	0	1,050,000	1,050,000	1,050,000
12						
13	TOTAL APPROPRIATION	\$691,204	\$720,335	\$7,150,000	\$7,150,000	\$7,150,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS 1	347,523	362,170			
21	OTHER STATE TREASURY FUNDS 2	343,681	358,165		7,150,000	7,150,000
22	TOTAL INCOME	\$691,204	\$720,335		\$7,150,000	\$7,150,000
23	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

OTHER STATE TREASURY FUNDS 1: BAIL BONDS
OTHER STATE TREASURY FUNDS 2: MARRIAGE LICENSE

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND TSE0201

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
TOBACCO FUNDING - INSTITUTE ON AGING

APPROPRIATION 322

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	949,300	998,288	1,292,959	1,292,959	1,292,959
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	212,000	232,700	316,765	316,765	316,765
5	OPERATING EXPENSES	351,814	361,638	603,713	603,713	603,713
6	CONFERENCE FEES & TRAVEL	25,800	26,530	52,128	52,128	52,128
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	40,000	41,126	55,231	55,231	55,231
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$1,578,914	\$1,660,284	\$2,320,796	\$2,320,796	\$2,320,796
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS	1,578,914	1,660,284		2,320,796	2,320,796
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$1,578,914	\$1,660,284		\$2,320,796	\$2,320,796
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND TSE0202

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
TOBACCO FUNDING - COLLEGE OF PUBLIC HEALTH

APPROPRIATION 347

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,901,900	1,995,862	2,561,276	2,561,276	2,561,276
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	404,600	440,017	564,670	564,670	564,670
5	OPERATING EXPENSES	48,092	38,962	50,000	50,000	50,000
6	CONFERENCE FEES & TRAVEL	12,800	15,585	20,000	20,000	20,000
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$2,367,392	\$2,490,426	\$3,195,946	\$3,195,946	\$3,195,946
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS	2,367,392	2,490,426		3,195,946	3,195,946
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$2,367,392	\$2,490,426		\$3,195,946	\$3,195,946
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND TSF0300

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
TOBACCO FUNDING - ARKANSAS BIOSCIENCES

APPROPRIATION 365

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	962,216	701,494	1,407,267	1,407,267	1,407,267
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	279,400	202,533	337,875	337,875	337,875
5	OPERATING EXPENSES	1,042,400	791,484	1,042,499	1,042,499	1,042,499
6	CONFERENCE FEES & TRAVEL	19,600	14,456	23,960	23,960	23,960
7	PROFESSIONAL FEES AND SERVICES	0	21,685	37,940	37,940	37,940
8	CAPITAL OUTLAY	1,039,695	1,200,000	1,434,680	1,434,680	1,434,680
9	FUNDED DEPRECIATION					
10	ARKANSAS CHILDREN'S HOSPITAL	1,395,785	1,465,826	1,896,736	1,896,736	1,896,736
11						
12						
13	TOTAL APPROPRIATION	\$4,739,096	\$4,397,478	\$6,180,957	\$6,180,957	\$6,180,957
14	PRIOR YEAR FUND BALANCE**	553,959				
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS	4,185,137	4,397,478		6,180,957	6,180,957
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$4,739,096	\$4,397,478		\$6,180,957	\$6,180,957
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND TSE0203

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
TOBACCO FUNDING - DELTA AHEC

APPROPRIATION _____ 368

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	918,300	885,629	1,237,959	1,237,959	1,237,959
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	234,300	226,612	316,765	316,765	316,765
5	OPERATING EXPENSES	603,179	431,893	603,713	603,713	603,713
6	CONFERENCE FEES & TRAVEL	0	37,292	52,128	52,128	52,128
7	PROFESSIONAL FEES AND SERVICES	0	17,885	25,000	25,000	25,000
8	CAPITAL OUTLAY	0	39,512	55,231	55,231	55,231
9	FUNDED DEPRECIATION	0	21,461	30,000	30,000	30,000
10						
11						
12						
13	TOTAL APPROPRIATION	\$1,755,779	\$1,660,284	\$2,320,796	\$2,320,796	\$2,320,796
14	PRIOR YEAR FUND BALANCE**	176,865				
15	GENERAL REVENUE					
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS	1,578,914	1,660,284		2,320,796	2,320,796
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$1,755,779	\$1,660,284		\$2,320,796	\$2,320,796
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2040000

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
UAMS CASH APPROPRIATION

APPROPRIATION

A85

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	501,894,385	805,200,000	805,200,000	805,200,000	805,200,000
2	EXTRA HELP WAGES	0	25,000,000	25,000,000	25,000,000	25,000,000
3	OVERTIME	6,991,064	20,000,000	20,000,000	20,000,000	20,000,000
4	PERSONAL SERVICES MATCHING	120,272,010	201,262,000	201,262,000	201,262,000	201,262,000
5	OPERATING EXPENSES	298,391,983	513,643,000	513,643,000	513,643,000	513,643,000
6	CONFERENCE FEES & TRAVEL	2,495,112	20,000,000	20,000,000	20,000,000	20,000,000
7	PROFESSIONAL FEES AND SERVICES	9,814,506	45,000,000	45,000,000	45,000,000	45,000,000
8	CAPITAL OUTLAY	39,726,037	85,000,000	85,000,000	85,000,000	85,000,000
9	CAPITAL IMPROVEMENTS	0	110,000,000	110,000,000	110,000,000	110,000,000
10	DEBT SERVICE	16,300	30,000,000	30,000,000	30,000,000	30,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	40,000,000	40,000,000	40,000,000	40,000,000
12	CHILDREN'S JUSTICE ACT	0	250,000	250,000	250,000	250,000
13	WAR MEMORIAL PARKING FEES	0	50,000	50,000	50,000	50,000
14	INDIGENT CARE & BREAST CANCER RSRCH PROG	0	10,000,000	10,000,000	10,000,000	10,000,000
15						
16	TOTAL APPROPRIATION	\$979,601,397	\$1,905,405,000	\$1,905,405,000	\$1,905,405,000	\$1,905,405,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	30,249,989	33,893,474		36,000,000	36,000,000
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	30,972,383	42,000,000		46,200,000	46,200,000
21	INVESTMENT INCOME	14,222,843	1,778,898		3,000,000	3,000,000
22	FEDERAL CASH FUNDS	98,651,552	91,500,000		168,000,000	168,000,000
23	OTHER CASH FUNDS	805,504,630	1,736,232,628		1,652,205,000	1,652,205,000
24	TOTAL INCOME	\$979,601,397	\$1,905,405,000		\$1,905,405,000	\$1,905,405,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	9,087	10,260	11,628	11,628	11,628	11,628
TOBACCO POSITIONS	44	44	113	113	113	113
EXTRA HELP **	643	742	1,565	1,565	1,565	1,565

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2040000

INSTITUTION UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
PHARMACY STUDENT LOANS

APPROPRIATION _____

A85

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES					
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	CAPITAL IMPROVEMENTS					
10	DEBT SERVICE					
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12	PHARMACY STUDENT LOANS		50,000	550,000	550,000	550,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$0	\$50,000	\$550,000	\$550,000	\$550,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES					
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME					
22	FEDERAL CASH FUNDS					
23	OTHER CASH FUNDS		50,000		550,000	550,000
24	TOTAL INCOME	\$0	\$50,000		\$550,000	\$550,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	N/A					
TOBACCO POSITIONS	N/A					
EXTRA HELP **	N/A					

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING	1,244,391	511,736	732,655	0	1,224,708	492,085	732,623	0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	880,632	893,712		(13,080)	774,781	774,781		0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	126,844	62,962		63,882	126,910	90,975		35,935
7	OTHER	3,990,076	3,477,872	1,618,050	(1,105,846)	4,409,678	3,066,183	1,623,701	(280,206)
8	SUBTOTAL	6,241,943	4,946,282	2,350,705	(1,055,044)	6,536,077	4,424,024	2,356,324	(244,271)
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	6,241,943	4,946,282	2,350,705	(1,055,044)	6,536,077	4,424,024	2,356,324	(244,271)

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

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

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

NOTE: LINE 7 OTHER - Auxillary Revenue is comprised of Parking, Rental Properties and Clinical Valet Parking. Deficit for Valet Parking will be covered by University Hospital.

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>9,064</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>545</u>	Black Male:	<u>55</u>	Other Male:	<u>52</u>	Total Male: <u>652</u>
White Female:	<u>1246</u>	Black Female:	<u>268</u>	Other Female:	<u>123</u>	Total Female: <u>1,637</u>
Nonclassified Health Care Employees:						
White Male:	<u>461</u>	Black Male:	<u>162</u>	Other Male:	<u>55</u>	Total Male: <u>678</u>
White Female:	<u>2183</u>	Black Female:	<u>904</u>	Other Female:	<u>267</u>	Total Female: <u>3,354</u>
Classified Employees:						
White Male:	<u>202</u>	Black Male:	<u>165</u>	Other Male:	<u>16</u>	Total Male: <u>383</u>
White Female:	<u>560</u>	Black Female:	<u>445</u>	Other Female:	<u>49</u>	Total Female: <u>1,054</u>
Faculty:						
White Male:	<u>576</u>	Black Male:	<u>16</u>	Other Male:	<u>147</u>	Total Male: <u>739</u>
White Female:	<u>440</u>	Black Female:	<u>33</u>	Other Female:	<u>94</u>	Total Female: <u>567</u>
Total White Male:	<u>1,784</u>	Total Black Male:	<u>398</u>	Total Other Male:	<u>270</u>	Total Male: <u>2,452</u>
Total White Female:	<u>4,429</u>	Total Black Female:	<u>1,650</u>	Total Other Female:	<u>533</u>	Total Female: <u>6,612</u>
Total White:	<u>6,213</u>	Total Black:	<u>2,048</u>	Total Other:	<u>803</u>	Total Employees: <u>9,064</u>
				Total Minority:	<u>2,851</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
BOOLLO EASTERN FLAMES	\$26,150				X		
ARKANSAS SPANISH INTERPRETERS	\$132,721				X		
JE SYSTEMS INC	\$69,089				X		
THE FAMILY CENTER INC	\$37,500	X					
ADVANCED FLUID TECHNOLOGY INC	\$43,728		X				
ERIC B HALE	\$36,116	X					
IP DEL JANITORIAL INC	\$28,583	X					
MARK LEVERETT	\$151,007	X					
ORTHO CONCEPTS	\$54,750	X					
PINE BLUFF ENDOSCOPY CENTER LLC	\$29,364	X					

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 10

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$609,008

% OF MINORITY CONTRACTS AWARDED 22%

(1) The \$609,008 is the portion of our total vendor contracts totaling \$2,823,741 that were defined as expenditures that are minority biddable. The \$609,008 amount listed does not include small order purchases that went to minority vendors. Adding in the small order amount (\$201,138) to the \$609,008 gives a total of \$810,146 for FY13. Contracts exclude drugs and medicine, blood derivatives, medical implants & appliances, nonbiddable grant expenses and mandatory state contract purchases approved by the Arkansas Economic Development Commission in conjunction with the Office of State Procurement.

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
June 30, 2012**

FINDINGS COVERING PROGRAMS AUDITED BY OTHER EXTERNAL AUDITORS

U.S. DEPARTMENT OF EDUCATION

Finding Number: 12-150-01
State/Educational Agency(s): University of Arkansas for Medical Sciences
CFDA Number(s) and Program Title(s): 11.557 – Broadband Technology Opportunities Program (BTOP);
93.600 – Head Start
(Head Start Cluster)
Various Research and Development Cluster
Federal Award Number(s): APP 2206640 (BTOP);
Other Various (except Student Financial Aid)
Federal Award Year(s): 8/1/2010 – 7/31/2013 (BTOP);
Other Various (except Student Financial Aid)
Compliance Requirement(s) Affected: Subrecipient Monitoring
Type of Finding: Noncompliance

Criteria:

In accordance with the June 2012 Compliance Supplement: Part 3, section M., Subrecipient Monitoring, entities are required ensure all subrecipients expending \$500,000 or more in fiscal years ending after December 31, 2003 have met the audit requirements of OMB Circular A-133 and that the required audit was completed within nine months of the end of the subrecipient's period. Additionally, entities must ensure to issue decision on any findings within the subrecipient's audit report within six months after receipt of the report and ensure the subrecipient takes timely and appropriate corrective action on all findings.

Condition and Context:

During our testing of subrecipient monitoring and discussions with management, we note management's review of subrecipients' audit reports only pertains to grants with the CFDA number of UAMS's relevant pass-through grant. Management reviews the audit reports of UAMS's subrecipients through the Federal Audit Clearinghouse. If there are any findings related to the CFDA number related to the relevant pass through grant, management requests the full audit report, including findings and management's response and corrective action plan and reviews this full report. If there are findings un-related to the CFDA number, management indicated they will typical waive further review procedures. For the R&D Cluster, in our testing of a sample of seven subrecipients, we noted that of the reports that were reviewed by management, there was one instance in which there were findings on other CFDA numbers within the R&D cluster that were investigated by management. Additionally, there is one subrecipient in the BTOP cluster. Although this subrecipient did not have any audit findings in the report viewed by management on any CFDA number, as management's review was still specific to their own applicable CFDA number, we note that this issue applies to this cluster.

Questioned Costs:

None noted.

Cause:

Management has only been reviewing reports for findings related to their specific CFDA number rather than all findings. As such there is a gap in management's review process.

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
June 30, 2012**

FINDINGS COVERING PROGRAMS AUDITED BY OTHER EXTERNAL AUDITORS (Continued)

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-150-01 (Continued)
State/Educational Agency(s): University of Arkansas for Medical Sciences
CFDA Number(s) and Program Title(s): 11.557 – Broadband Technology Opportunities Program (BTOP);
93.600 – Head Start
(Head Start Cluster)
Various Research and Development Cluster
Federal Award Number(s): APP 2206640 (BTOP);
Other Various (except Student Financial Aid)
Federal Award Year(s): 8/1/2010 – 7/31/2013 (BTOP);
Other Various (except Student Financial Aid)
Compliance Requirement(s) Affected: Subrecipient Monitoring
Type of Finding: Noncompliance

Effect:
Subrecipients may have instances of noncompliance and control deficiencies that would cause them to be a more risky entity. Many A-133 procedures are performed utilizing a sampling testing approach and therefore findings on a subrecipient audit report may only reflect the specific awards where exceptions were found but additional exceptions may have occurred on other awards during the year. A pass through entity would be at risk that the same compliance and control matters described in the audit report could have occurred on the grant they are passing through. As such, management's risk assessment of the subrecipient may not be appropriate and the appropriate monitoring tasks may not be applied.

Recommendation:
We recommend that management perform a review of all findings for subrecipients rather than just findings related to CFDA numbers associated with their pass-through grants. Not reviewing all subrecipient findings could result in the oversight of material findings which could have a direct or indirect impact on the Entity. Additional findings should be reviewed by management and taken into consideration for determining the risk associated with the subrecipient, whether or not UAMS should continue to pass-through money to the subrecipient, and the appropriate level of monitoring for the subrecipient given the updated risk assessment.

Views of Responsible Officials and Planned Corrective Action:
UAMS will update current procedures to ensure that all findings are taken into consideration for determining risk associated with subrecipients.

UPDATE: Policy was reviewed but no changes were needed. The policy does not address findings as by CFDA nor by entity. Procedures have been changed to review all findings.

Anticipated Completion Date: Complete

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
June 30, 2012**

FINDINGS COVERING PROGRAMS AUDITED BY OTHER EXTERNAL AUDITORS (Continued)

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-150-02
State/Educational Agency(s): University of Arkansas for Medical Sciences
CFDA Number(s) and Program Title(s): 93.848 – Digestive Diseases and Nutrition Research;
Other Various
(Research and Development Cluster)
Federal Award Number(s): 5R01DK56226; 314100011573
Federal Award Year(s): 1999, 2001, and 2002
Compliance Requirement(s) Affected: Equipment Management
Type of Finding: Noncompliance

Criteria:

In accordance with A-110 section 34 (f) 3, an entity retaining equipment owned by the Federal Government needs to perform a physical inventory of equipment at least once every two years, and management is required to reconcile the results with the equipment records. Any differences resulting from this reconciliation process shall be investigated. The entity shall, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment. A control system shall be in effect to ensure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall be investigated and fully documented; if the equipment was owned by the Federal Government, the recipient shall promptly notify the Federal awarding agency.

Condition and Context:

Out of a sample of 60 items of R&D equipment selected for physical inspection, one item was not located. The item was purchased in October 2003 at a cost of \$499. Although the 2012 count sheet indicated this item was located and counted, through discussion with management it has been determined that this item was moved after the inventory was taken but the new location has not been documented.

Additionally, the fixed asset records of three assets out of a sample of 60 were not appropriately updated to reflect the disposal of these assets. One of the assets was purchased in 1994 for \$3,008 and was disposed of in 2009, another was purchased in 2001 for \$3,718 and disposed of in 2002, and the final asset was purchased and disposed of in 2009 at the original price of \$6,107. Based on discussion with management, one asset was disposed and the records were not properly updated to reflect this. Two of these assets were virtually tagged, which means due to size and use of assets there was not a physical tag on the item, rather it was virtually tagged and linked to another asset that was physically tagged. The virtually tagged assets and physically tagged assets to which they were linked were disposed in previous years, but the fixed asset records only reflected the disposal of the physically tagged asset rather than both assets. We selected two virtually tagged assets that could not be located as they had been disposed of and the records were not updated.

Questioned Costs:

None noted.

Cause:

UAMS's documented fixed asset policies were not followed for timely investigation of missing assets and appropriate updating of the fixed asset system when items were moved to surplus or state marketing and redistribution.

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
June 30, 2012**

FINDINGS COVERING PROGRAMS AUDITED BY OTHER EXTERNAL AUDITORS (Continued)

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-150-02 (Continued)
State/Educational Agency(s): University of Arkansas for Medical Sciences
CFDA Number(s) and Program Title(s): 93.848 – Digestive Diseases and Nutrition Research;
Other Various
(Research and Development Cluster)
Federal Award Number(s): 5R01DK56226; 314100011573
Federal Award Year(s): 1999, 2001, and 2002
Compliance Requirement(s) Affected: Equipment Management
Type of Finding: Noncompliance

Effect:
Loss of equipment purchased with federal funds could occur when management does not investigate lost or misplaced assets timely. In addition, lack of controls over disposition of assets may result in UAMS not meeting its notification requirements to the respective federal awarding agency.

Recommendation:
We recommend that management review other virtually tagged assets to ensure there are no additional assets in the system that have been moved to surplus. This would ensure records are updated to accurately reflect only virtually tagged assets that are still in use. Management should ensure that accounting records get updated after the fixed asset physical inventory is performed. Additionally, management should ensure all assets' locations are current, and if assets are lost, procedures as outlined in UAMS's policy are followed.

Views of Responsible Officials and Planned Corrective Action:
In regards to the audit findings, Property Services personnel are being retrained. The training includes specific instructions regarding the proper steps to follow when disposing of an asset including but not limited to accurate and timely updates to the fixed asset records. We believe that the exceptions regarding linked assets and virtually tagged assets resulted primarily from various transitions and upgrades to the asset tracking system during the past ten years. We are in the process of reviewing all linked or virtually tagged assets to ensure their disposition is up to date.

In regard to the un-located camera, the Department is now requiring all off campus assets to be verified (returned to campus) before filling out and signing an off-campus form. The exception would be for BTOP assets or installed assets that cannot be disconnected because of size or use.

Anticipated Completion Date: December 31, 2013

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
June 30, 2012**

FINDINGS COVERING PROGRAMS AUDITED BY OTHER EXTERNAL AUDITORS (Continued)

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-150-03
State/Educational Agency(s): University of Arkansas for Medical Sciences
CFDA Number(s) and Program Title(s): 84.268 – Federal Direct Student Loans
(Student Financial Assistance Cluster)
Federal Award Number(s): N/A
Federal Award Year(s): July 1, 2011 through June 30, 2012
Compliance Requirement(s) Affected: Reporting
Type of Finding: Noncompliance and Significant Deficiency

Criteria:

In accordance with 34 CFR section 685.209, under Federal Direct Loan programs, educational institutions must complete and return the Enrollment Reporting roster files (formerly the Student Status Confirmation Report (SSCR)) placed in their Student Aid Internet Gateway (SAIG) mailboxes within 30 days. Once received, the institution must update the Enrollment Reporting roster file for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the National Student Loan Data system (NSLDS) web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

Unless the institution expects to complete its next roster within 60 days, the institution must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis.

Condition and Context:

During our testing of enrollment reporting, we noted eight instances out of a sample of 40 where changes in students' status were not reported to the NSLDS within 60 days of the status change. Two of the eight students were reported later than 60 days. The remaining six students' information was not reported to the NSLDS as of September 30, 2012, even though their status was updated in the student system (OASIS) prior to June 30, 2012.

Questioned Costs:

None noted.

Cause:

The college registrars do not always update the student system with status changes in a timely and accurate manner. We also found that the automatic system processes used by UAMS to match data in the student system to the NSLDS data may have errors causing instances where student status changes posted in the student system are not reported back to the NSLDS due to transitional data issues.

Effect:

The Department of Education is not aware of the students' status which will impact future annual eligibility for the student.

Recommendation:

We recommend that management perform a review of the automatic reporting processes between the student system and NSLDS to ensure the processes are working as expected and applicable data is properly reported between UAMS and NSLDS. We recognize that management is under contract to start using the

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
June 30, 2012**

FINDINGS COVERING PROGRAMS AUDITED BY OTHER EXTERNAL AUDITORS (Continued)

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-150-03 (Continued)
State/Educational Agency(s): University of Arkansas for Medical Sciences
CFDA Number(s) and Program Title(s): 84.268 – Federal Direct Student Loans
(Student Financial Assistance Cluster)
Federal Award Number(s): N/A
Federal Award Year(s): July 1, 2011 through June 30, 2012
Compliance Requirement(s) Affected: Reporting
Type of Finding: Noncompliance and Significant Deficiency

National Student Clearinghouse (NSC) as a servicer for enrollment reporting with an estimated starting period of January 2013. We recommend that management review the enrollment reporting through their official transition to NSC to ensure that student status changes are reported accurately and timely during the first portion of the year not under the servicer.

Views of Responsible Officials and Planned Corrective Action:

A SSCR Taskforce was formed to review the SSCR options and submission responsibilities. The taskforce included Academic Computing, Registrars, and Student Financial Services staff who recognized the urgent need to switch to the National Student Clearing House. In the meantime, Academic Computing and Student Financial Services staff performed a review of the current automatic reporting processes in September between UAMS and NSLDS. Academic Computing staff has been processing test files with the National Student Clearinghouse. We are in the baseline reportable data stage of finalizing the implementation. We are scheduled to go “Live” January, 2013.

Anticipated Completion Date: Complete

**DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
 June 30, 2012**

FINDINGS COVERING PROGRAMS AUDITED BY OTHER EXTERNAL AUDITORS (Continued)

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-150-04
State/Educational Agency(s): University of Arkansas for Medical Sciences
CFDA Number(s) and Program Title(s): 93.701 – ARRA – Trans-NIH Recovery Act Research Support
 93.702 – ARRA – National Center for Research Resources, Recovery Act Construction Support (Research and Development Cluster)
Federal Award Number(s): 1 C06 RR029923-01; 2 R01 NS037821-09A2; 3 P20 RR016460-08S2
Federal Award Year(s): Various
Compliance Requirement(s) Affected: American Recovery and Reinvestment Act Reporting
Type of Finding: Noncompliance

Criteria:

On June 22, 2009, the OMB published the Memorandum - *Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009* (the Recovery Act). Section 1512 of the Recovery Act requires submittal of progress reports on the use of Recovery Act funding by recipients no later than the 10th day after the end of each calendar quarter. All data contained in each quarterly recipient report will be cumulative in order to encompass the total amount of funds expended to date. Recipients have the ability to update reports if there are material differences that would require the reports to be corrected during the continuous correction period.

Condition and Context:

In our sample of 14 ARRA Reports submitted by management, we noted that there was one report for the period ended June 30, 2012, in which management had expenditures associated with the quarter that were not captured in the appropriate ARRA Report. The ARRA report was submitted by management before the quarterly close process was finished, and thus, expenditures of a total of \$814K was not appropriately captured in the reports. Refer to the table below for details regarding difference identified for the reports tested for the quarter ended June 30, 2012. Management did not update the report as part of the continuous correction period, but rather included the amount in the subsequent quarters' reports.

Expenditures			
Award #	Actual	Reported	Difference
1 C06 RR029923-01	\$5,622,657	\$6,437,147	(814,490)
		Total	(814,490)

Questioned Costs:

None noted.

Cause:

Management does not have appropriate controls in place over the review process for ARRA awards which allowed this incomplete reporting to exist.

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES
June 30, 2012**

FINDINGS COVERING PROGRAMS AUDITED BY OTHER EXTERNAL AUDITORS (Continued)

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-150-04 (Continued)
State/Educational Agency(s): University of Arkansas for Medical Sciences
CFDA Number(s) and Program Title(s): 93.701 – ARRA – Trans-NIH Recovery Act Research Support
93.702 – ARRA – National Center for Research
Resources, Recovery Act Construction Support
(Research and Development Cluster)
Federal Award Number(s): 1 C06 RR029923-01; 2 R01 NS037821-09A2; 3 P20 RR016460-08S2
Federal Award Year(s): Various
Compliance Requirement(s) Affected: American Recovery and Reinvestment Act Reporting
Type of Finding: Noncompliance

Effect:

The Federal agencies did not receive accurate cumulative expenditure amounts on which to base programmatic decisions.

Recommendation:

We recommend that UAMS prospectively implement a policy to modify the data in its Section 1512 reports to capture data through the actual quarter-end in order to ensure compliance with Section 1512 reporting requirements, utilizing the continuous correction period, if necessary. Controls should be implemented to ensure effective supervisory review to validate that amounts reported are complete and accurate.

Views of Responsible Officials and Planned Corrective Action:

UAMS interpreted guidance found in the NIH FAQ's to say that if expenses were incurred for the quarter but posted after the institution cutoff date, as long as the expenses were not material, the expenses could be reported in the following quarter. In the future the determination of materiality will be based on the quarterly expenditures, not the award amount.

Anticipated Completion Date: Complete

**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION UNIVERSITY OF ARKANSAS AT PINE BLUFF

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	27,519,606		27,075,920		28,493,351		28,460,402		28,460,402	
2	CASH	32,500,956		117,303,072		117,303,072		120,001,043		120,001,043	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$60,020,562	675	\$144,378,992	668	\$145,796,423	911	\$148,461,445	914	\$148,461,445	914
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	463,246	1%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	25,229,737	42%	25,229,737	17%			26,614,219	18%	26,614,219	18%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,826,623	3%	1,846,183	1%			1,846,183	1%	1,846,183	1%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	18,288,362	30%	57,303,072	40%			58,201,043	39%	58,201,043	39%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	14,212,594	24%	60,000,000	42%			61,800,000	42%	61,800,000	42%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$60,020,562	100%	\$144,378,992	100%			\$148,461,445	100%	\$148,461,445	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$18,572,171
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$2,230,798
INVENTORIES	\$40,414
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$1,000,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$4,721,017
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$4,500,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$6,029,942

*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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

UNIVERSITY OF ARKANSAS AT PINE BLUFF
NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	RESEARCH	1,824,917	1,824,399	2,351,711	2,351,711
2	PUBLIC SERVICE	1,822,674	1,823,192	2,350,155	2,350,155
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$3,647,591	\$3,647,591	\$4,701,866	\$4,701,866
17	NET LOCAL INCOME				
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE	3,647,591	3,647,591	4,701,866	4,701,866
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$3,647,591	\$3,647,591	\$4,701,866	\$4,701,866

FORM 14-2

* 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.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CGA0000

INSTITUTION UNIVERSITY OF ARKANSAS AT PINE BLUFF

APPROPRIATION _____ 616

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	16,939,586	16,429,583	17,366,883	17,317,374	17,759,331
2	EXTRA HELP WAGES	902,589	950,887	950,887	923,673	972,375
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	4,482,119	4,459,434	4,721,959	4,700,405	4,828,664
5	OPERATING EXPENSES	3,827,145	3,814,331	4,031,937	4,020,443	4,134,518
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	272,561	287,146	287,146	302,662	293,635
8	CAPITAL OUTLAY	0	0	0	0	0
10	FUNDED DEPRECIATION	1,076,913	1,134,539	1,134,539	1,195,845	1,160,177
11	CLAIMS	18,693				
13						
14	TOTAL APPROPRIATION	\$27,519,606	\$27,075,920	\$28,493,351	\$28,460,402	\$29,148,700
15	PRIOR YEAR FUND BALANCE**	463,246				
16	GENERAL REVENUE	25,229,737	25,229,737		26,614,219	27,302,517
17	EDUCATIONAL EXCELLENCE TRUST FUND	1,826,623	1,846,183		1,846,183	1,846,183
18	SPECIAL REVENUES * [WF2000]					
19	FEDERAL FUNDS IN STATE TREASURY					
20	TOBACCO SETTLEMENT FUNDS					
21	OTHER STATE TREASURY FUNDS					
22	TOTAL INCOME	\$27,519,606	\$27,075,920		\$28,460,402	\$29,148,700
23	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2020000

INSTITUTION UNIVERSITY OF ARKANSAS AT PINE BLUFF

APPROPRIATION

B13

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	11,946,131	28,473,951	28,473,951	29,128,852	29,128,852
2	EXTRA HELP WAGES	1,083,637	4,265,566	4,265,566	4,363,674	4,363,674
3	OVERTIME	547,680	4,478,844	4,478,844	4,581,858	4,581,858
4	PERSONAL SERVICES MATCHING	1,986,748	9,063,032	9,063,032	9,271,482	9,271,482
5	OPERATING EXPENSES	9,821,284	17,168,905	17,168,905	17,563,789	17,563,789
6	CONFERENCE FEES & TRAVEL	381,147	2,292,741	2,292,741	2,345,475	2,345,475
7	PROFESSIONAL FEES AND SERVICES	2,173,051	2,292,741	2,292,741	2,345,475	2,345,475
8	CAPITAL OUTLAY	3,769,041	14,023,049	14,023,049	14,345,579	14,345,579
9	CAPITAL IMPROVEMENTS	0	21,967,667	21,967,667	22,472,923	22,472,923
10	DEBT SERVICE	400,488	3,572,412	3,572,412	3,654,578	3,654,578
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	391,749	9,597,524	9,597,524	9,818,267	9,818,267
12	PROMOTIONAL ITEMS	0	106,640	106,640	109,092	109,092
13						
14						
15						
16	TOTAL APPROPRIATION	\$32,500,956	\$117,303,072	\$117,303,072	\$120,001,043	\$120,001,043
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	17,410,400	17,991,558		18,531,305	18,531,305
19	ALL OTHER FEES		547,934		564,372	564,372
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	106,280	116,000		119,480	119,480
21	INVESTMENT INCOME	46,822	10,000		10,300	10,300
22	FEDERAL CASH FUNDS	14,212,594	60,000,000		61,800,000	61,800,000
23	OTHER CASH FUNDS	724,860	38,637,580		38,975,586	38,975,586
24	TOTAL INCOME	\$32,500,956	\$117,303,072		\$120,001,043	\$120,001,043
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	675	668	911	914	914	911
TOBACCO POSITIONS						
EXTRA HELP **	389	205	924	924	924	924

** The total number of Extra-Help shown in the requested column will be the total extra-Help positions [General Revenue and Cash] requested to be authorized.
 ***Line 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF ARKANSAS AT PINE BLUFF
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	2,485,884	5,699,206	574,496	(3,787,818)	4,763,311	5,803,987	600,000	(1,640,676)
2	HOUSING	5,194,233	2,237,303	827,022	2,129,908	4,693,000	3,509,304	962,200	221,496
3	FOOD SERVICES	3,809,442	2,653,131		1,156,311	3,165,000	2,712,822		452,178
4	STUDENT UNION	618	192,115		(191,497)		316,469		(316,469)
5	BOOKSTORE	151,738	1,738		150,000	135,000			135,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER	343,570	608,299		(264,729)	224,500	398,475		(173,975)
8	SUBTOTAL	11,985,485	11,391,792	1,401,518	(807,825)	12,980,811	12,741,057	1,562,200	(1,322,446)
9	ATHLETIC TRANSFER **	1,138,234			1,138,234	1,138,234			1,138,234
10	OTHER TRANSFERS ***	184,212			184,212	184,212			184,212
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	13,307,931	11,391,792	1,401,518	514,621	14,303,257	12,741,057	1,562,200	0

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

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

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

Line 7 Other - Includes Parking Fines/Decals and Transit Fees

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF ARKANSAS AT PINE BLUFF
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>675</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>18</u>	Black Male:	<u>49</u>	Other Male:	<u>26</u>	Total Male: <u>93</u>
White Female:	<u>12</u>	Black Female:	<u>58</u>	Other Female:	<u>15</u>	Total Female: <u>85</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>75</u>	Other Male:	<u>0</u>	Total Male: <u>82</u>
White Female:	<u>7</u>	Black Female:	<u>168</u>	Other Female:	<u>0</u>	Total Female: <u>175</u>
Faculty:						
White Male:	<u>30</u>	Black Male:	<u>68</u>	Other Male:	<u>25</u>	Total Male: <u>123</u>
White Female:	<u>22</u>	Black Female:	<u>89</u>	Other Female:	<u>6</u>	Total Female: <u>117</u>
Total White Male:	<u>55</u>	Total Black Male:	<u>192</u>	Total Other Male:	<u>51</u>	Total Male: <u>298</u>
Total White Female:	<u>41</u>	Total Black Female:	<u>315</u>	Total Other Female:	<u>21</u>	Total Female: <u>377</u>
Total White:	<u>96</u>	Total Black:	<u>507</u>	Total Other:	<u>72</u>	Total Employees: <u>675</u>
				Total Minority:	<u>579</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution:

UNIVERSITY OF ARKANSAS AT PINE BLUFF

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
ARKANSAS HUMAN DEVELOPMENT	\$54,792	X					
ASIAN PACIFIC RESOURCE	\$53,205				X		
CALHOUN HEIGHTS COMMUNITY	\$52,000	X					
COALITION FOR A TOBACCO FREE	\$55,447	X					
CON-REAL, LP	\$977,666	X					
EVERGREEN BAPTIST CHURCH	\$53,433	X					
FAMILY YOUTH ENRICHMENT NETWORK	\$62,998	X					
FUTURE BUILDERS	\$62,000	X					
IN HIS IMAGE YOUTH DEVELOPMENT	\$53,418	X					
LEGACY INITIATIVES	\$57,998	X					
MADISON HEALTH COALITION	\$46,999	X					
MAYO TOURS, INC.	\$43,152	X					
PHILANDER SMITH COLLEGE	\$102,786	X					
SOUTHWEST AR COMMUNITY DEVELOPMENT	\$43,000	X					
THOMPSON'S HOSPITALITY	\$3,105,048	X					
WE CARE PULASKI COUNTY	\$52,988	X					
WELLS BAYOU YOUTH DEVELOPMENT	\$52,900	X					
WOMEN'S COUNCIL ON AFRICAN AMERICAN	\$57,406	X					
WOODS GROUP ARCHITECTS	\$123,371	X					

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 19

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$12,068,659

(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 42%

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS AT PINE BLUFF
June 30, 2012

<p><i>Finding No. : 1</i></p>	<p>The University of Arkansas System Internal Audit Department (IAD) conducted an audit of certain transactions of the Harrold Dorm Complex and Living Learning Center (Harrold Dorm Complex) located on the University's campus. The Chancellor appointed the Assistant to the Chancellor to a concurrent employment role as the Director of the Harrold Dorm Complex (Director).</p> <p>IAD was unable to audit and verify, in accordance with generally accepted auditing standards, the accuracy of Harrold Dorm Complex payroll expenditures totaling \$497,532 because of the Director's apparent override of the University's existing controls over payroll. IAD was also unable to audit, in accordance with generally accepted auditing standards, and questioned disbursements totaling \$239,348 because of inadequate documentation and the Chancellor's and the Director's override of the University's purchasing controls over the Title III Endowment Agency Account. Of the questioned expenditures, the IAD determined the University incurred a loss of \$4,219 as a result of unsupported disbursements to the Director.</p> <p>Specifically, IAD findings related to payroll, purchasing and accounts payable, inventory, financial aid, and financial reporting, some of which are described below:</p> <p><u>Payroll</u></p> <ul style="list-style-type: none"> • 58% of timesheets were not signed by the actual employee but were signed and initialed by another employee. • 85% of timesheets were not approved by the employee's supervisor. • The Director approved timesheets for family members. • Five employees received duplicate payments totaling \$1,574. • 13% of hours reported per sign-in logs did not agree with timesheets paid through payroll. • Hourly rates paid did not always agree with approved hourly rates or did not comply with the Department of Finance and Administration's Office of Personnel Management policy. • Labor cost during the Thanksgiving and Christmas breaks appeared excessive for the Harrold Dorm Complex when compared to the other dorms. • In violation of state law, 11 employees classified as extra help labor worked and were paid for more than 1,500 hours between July 1, 2009 and June 30, 2010. <p><u>Purchasing and Accounts Payable</u></p> <ul style="list-style-type: none"> • Purchases to support operation of the Harrold Dorm Complex with funds from the University's Title III Endowment Agency Account were based on disbursement requests from the Chancellor or the Director to the bank on which the Chancellor's name was signed. These requests were not under administrative review and control of the University's finance department. • Three disbursements totaling \$108,789 were supported by invoices; however, the invoices
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DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS AT PINE BLUFF
June 30, 2012

	<p><u>Purchasing and Accounts Payable (Continued)</u> totaled more than \$25,000 and were paid without a competitive bidding process, sole source justification, or emergency purchase documentation on file.</p> <ul style="list-style-type: none"> • Individuals hired as employees through the payroll process were also hired as contract labor. During fiscal years 2009 and 2010, payments for contract work overlapped payments as employees, resulting in duplicate payments of \$6,500. • Eleven employees hired as contract labor were not issued the required IRS Form 1099. <p><u>Inventory</u></p> <ul style="list-style-type: none"> • During a physical inventory, it was noted that the University had incurred a \$9,936 loss for missing inventory items. • Approximately 20 items of moveable equipment in the Harrold Dorm Complex, valued at \$32,350, had not been recorded in the inventory system. <p><u>Financial Aid</u></p> <ul style="list-style-type: none"> • A student was allowed to reside in the Harrold Dorm Complex at no cost. This housing assistance, valued at \$2,860, was not reported as an institutional scholarship on the student's account and, therefore, was not properly reported on the student's IRS Form 1098-T for calendar year 2011. • The Chancellor authorized checks to two students for \$1,800 and \$900, respectively, from the Title III Endowment Agency Account. Documentation for the \$1,800 check was not available for audit; however, a reimbursement for \$1,800 plus \$18 interest was noted in the same month as disbursement. Documentation for the \$900 check indicated the purpose of the check was to pay the student's outstanding tuition balance. The payment was not classified and reported as an institutional scholarship on the student's account and, therefore, was not properly reported on the student's IRS Form 1098-T for calendar year 2009. <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> • Title III Endowment Agency Account expenditures were not properly documented or recorded.
<p><i>Institution's Response:</i></p>	<p><u>Payroll</u></p> <ul style="list-style-type: none"> • Effective March 1, 2012, timesheets submitted must have the signature of the employee and their supervisor. Timesheets initialed or without signatures are returned to the department unprocessed. • The Director who approved timesheets for family members is no longer employed at the university. • Of the \$1,573.64 in duplicate payments, \$828.31 has been collected. The remaining balance of \$735.33 will be turned over to a collection agency.

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS AT PINE BLUFF
June 30, 2012

Payroll (Continued)

- These sign-in logs were maintained by the Director who is no longer employed at the university
- Effective March 1, 2012, all hourly rates paid are in compliance with the Department of Finance and Administration Office of Personnel.
- Labor cost for all dormitories are consistent and in line with actual holiday schedule of operations.
- Departmental supervisors, along with HR/Payroll, will monitor extra-help employees to ensure the 1500 hours are not exceeded.

Purchasing and Accounts Payable

- Effective March 1, 2012, all purchase requests from the Title III Endowment Agency Account are processed through the University's Purchasing and Accounts Payable Department to ensure adequate receipts and supporting documents exist to substantiate the purchases and comply with university policies and state and federal laws.
- The employment of individuals for contract labor which caused overlap in payment was done by the Director of the Harrold Living Learning Center during 2009-2010. Individuals hired as contract labor workers did not come through the university's system. The individuals responsible are no longer employed at the university.

Inventory

- The Director of the Harrold Living Learning Center is no longer employed.
- The university has inventory control procedures as outlined in our Finance and Administration Business Procedures Manual. Deans, directors, and department heads are responsible for moveable equipment inventory within their department and are expected to exercise reasonable care in securing and maintaining such property. It is the department's responsibility to notify the Inventory Control Manager in writing on the location, disposal, missing or stolen inventory.

Financial Aid

- As recommended by IAD (Internal Audit Department), the university researched the student's eligibility for housing assistance. The student was not eligible and did not meet the criteria to receive and housing assistance scholarships. Therefore, the university applied room and board charges to the student's account for the time frame in which she resided in the Harrold Living Learning Center. Because the student was hired to work as a live-in Resident Assistant by the former Director, who made the decision to allow her to reside in the resident hall without charge, the university has written the Department of Finance and Administration for approval to abate the changes.

Financial Reporting

- As reported by IAD (Internal Audit Department), the Accounting Department did receive

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS AT PINE BLUFF
June 30, 2012

	<p><u>Financial Reporting (Continued)</u> supporting documentation related to any of the transactions processed from the Title III Endowment Agency Account. However, these transactions were properly recorded in the general ledger under the endowment fund.</p> <p>The expenditures were also properly accounted for on the audited financial statements, which are prepared in accordance with GASB Statement no. 35, Basic Financial Statements – and Management’s Discussion and Analysis – for Public Colleges and Universities. The financial statement presentation required by GASB no. 35 provides a comprehensive, entity-wide perspective of the University of Arkansas at Pine Bluff’s assets, liabilities, net assets, revenues, expenses, changes in net assets and cash flows.</p> <p>Management will accept Internal Audit’s recommendation and allocate future expenditures paid from the Title III Endowment Agency Account to the respective department. However, it is important to note that transferring expenses and revenues from the endowment account to the respective department will have a zero net effect and change in fund balance of the endowment fund and the respective department’s fund.</p>
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<p><i>Finding No. : 2</i></p>	<p>The University requested that IAD audit travel-related charges by the Women’s Head Volleyball Coach. For the period August 2009 through May 2011, IAD calculated losses of \$3,145 in unauthorized Voyager Fuel Card charges and \$4,947 in duplicate claims and unsupported expense items, for a total loss of \$8,092. University management has recovered \$3,145 of the calculated loss.</p>
<p><i>Institution's Response:</i></p>	<p>On November 1, 2011, the University’s attorney sent a letter to the former Women’s Head Volleyball Coach requesting that she reimburse the university in the amount of \$4,947 by November 30, 2011. As of November 15, 2012, the University has not been reimbursed.</p>

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS AT PINE BLUFF
June 30, 2012**

U.S. DEPARTMENT OF EDUCATION

Finding Number: 12-160-01
State/Educational Agency(s): University of Arkansas at Pine Bluff
CFDA Number(s) and Program Title(s): 84.038 – Federal Perkins Loan Program Federal Capital Contributions
(Student Financial Assistance Cluster)
Federal Award Number(s): N/A
Federal Award Year(s): 2012
Compliance Requirement(s) Affected: Reporting
Type of Finding: Noncompliance

Criteria:

In accordance with 34 CFR § 668.16(m)(1)(ii) of the Student Assistance General Provisions and 34 CFR § 674.5 of the Federal Perkins Loan Program, an institution that begins and continues to participate in any Title IV, Higher Education Act (HEA) program must demonstrate that it is capable of adequately administering that program under the standards established. The Secretary considers an institution to have that administrative capability if the institution's cohort default rate under the Federal Perkins Loan Program does not exceed 15%. In addition, as stated in 34 CFR § 674.5(a)(1), if an institution's cohort default rate equals or exceeds 25%, the institution's Federal Capital Contribution (FCC) is reduced to zero.

Condition and Context:

Part III of the University's Fiscal Operations Report and Application to Participate (FISAP) was obtained, and the cohort default rate, a key line item, was examined. The University's current year cohort default rate was 44%. A similar finding has been reported in previous audits.

Questioned Costs:

None

Cause:

The Federal Perkins Loan Program cohort default rate was significant because of the small population of borrowers included in the calculation. The University reported that 7 of 16 borrowers who had entered repayment status during the prescribed period were in default.

Effect:

The University exceeded the allowable Federal Perkins Loan program cohort default rate.

Recommendation:

We recommend the University establish procedures to lower its cohort default rate to an acceptable level.

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS AT PINE BLUFF
June 30, 2012**

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-160-01 (Continued)
State/Educational Agency(s): University of Arkansas at Pine Bluff
CFDA Number(s) and Program Title(s): 84.038 – Federal Perkins Loan Program Federal Capital Contributions (Student Financial Assistance Cluster)
Federal Award Number(s): N/A
Federal Award Year(s): 2012
Compliance Requirement(s) Affected: Reporting
Type of Finding: Noncompliance

Views of Responsible Officials and Planned Corrective Action:

As previously reported the University is liquidating the Federal Loan Program and has not awarded any new loans to students. Less than 30 borrowers entered repayment in FY11 so the default rate was based on the average for the past three years. Sixteen borrowers entered repayment in this three year period with seven defaulting resulting in the default rate of 43.75%. None of the seven borrowers who first entered repayment in the most recent year (7/1/10-6/30/11) defaulted.

The University has extended its agreement with an outside agency, Campus Partners, to service the loan portfolio and ensure timely billing and due diligence is performed through June 30, 2013.

The University is continuing its process of assigning loans to the U. S. Department of Education and efforts will continue to fully liquidate the program with plans to have completed by June 30, 2013.

Anticipated Completion Date: June 30, 2013

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS AT PINE BLUFF
June 30, 2012**

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-160-02
State/Educational Agency(s): University of Arkansas at Pine Bluff
CFDA Number(s) and Program Title(s): 84.268 – Federal Direct Student Loans
(Student Financial Assistance Cluster)
Federal Award Number(s): P268K121072
Federal Award Year(s): 2012
Compliance Requirement(s) Affected: Special Tests and Provisions
Type of Finding: Noncompliance and Significant Deficiency

Criteria:

In accordance with 34 CFR § 685.303 (b)(4)(i) of the Student Assistance General Provisions, if a student is enrolled in the first year of an undergraduate program of study and has not previously received a Federal Stafford Loan, Federal Supplemental Loans for Students, Direct Subsidized Loan, or Direct Unsubsidized Loan, a school may not disburse the proceeds of a Direct Subsidized or Direct Unsubsidized Loan until 30 days after the first day of the student's program of study.

Condition and Context:

The University did not comply with regulations concerning disposition of Direct Loans. During our examination of loan proceeds for four first-year, first-time borrowers, we noted the University inappropriately disbursed loan proceeds to one student's account prior to the 30th day after the first day of class. To determine the prevalence of the errors, we compiled a list of freshman students who received loan disbursements prior to the 30th day after the first day of class during the fall 2011 semester. We selected 15 of the 229 freshman students and determined that all 15 students were first-year, first-time borrowers.

Questioned Costs:

None

Cause:

The University failed to establish adequate internal controls to ensure compliance with loan disposition requirements.

Effect:

Loan disbursements were made to first-year, first-time borrowers prior to the 30th day after the first day of class.

Recommendation:

We recommend the University establish procedures to ensure compliance with loan disposition requirements.

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS AT PINE BLUFF
June 30, 2012**

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-160-02 (Continued)
State/Educational Agency(s): University of Arkansas at Pine Bluff
CFDA Number(s) and Program Title(s): 84.268 – Federal Direct Student Loans
(Student Financial Assistance Cluster)
Federal Award Number(s): P268K121072
Federal Award Year(s): 2012
Compliance Requirement(s) Affected: Special Tests and Provisions
Type of Finding: Noncompliance and Significant Deficiency

Views of Responsible Officials and Planned Corrective Action:

The University has procedures in place to identify and flag loan disbursement records for students who are first time undergraduates enrolled in the first year of their program who has not previously received a loan. We have evaluated internal controls and as a result implemented a new procedure to ensure that the mechanism we have in place is working properly. We have rules defined in our student financial aid system; the Director of Student Financial Services will run a test prior to each award period to make sure these rules are working properly. To assure this task is performed it was immediately added to our check-list of activities that must be performed to process all student awards.

Anticipated Completion Date: Complete

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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION UNIVERSITY OF CENTRAL ARKANSAS

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	56,849,412		57,234,273		59,848,729		58,797,925		58,797,925	
2	CASH	90,598,459		769,400,000		769,400,000		782,600,000		782,600,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$147,447,871	1,783	\$826,634,273	1,772	\$829,248,729	2,234	\$841,397,925	2,234	\$841,397,925	2,234
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	52,284,021	35%	52,647,178	6%			54,210,830	6%	54,210,830	6%
14	EDUCATIONAL EXCELLENCE TRUST FUND	4,538,496	3%	4,587,095	1%			4,587,095	1%	4,587,095	1%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	73,533,322	50%	619,400,000	75%			632,600,000	75%	632,600,000	75%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	17,065,137	12%	150,000,000	18%			150,000,000	18%	150,000,000	18%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	26,895	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$147,447,871	100%	\$826,634,273	100%			\$841,397,925	100%	\$841,397,925	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$13,362,564
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,681,521
INVENTORIES	\$336,769
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$0
INSURANCE DEDUCTIBLES	\$131,500
MAJOR CRITICAL SYSTEMS FAILURES	\$0
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$12,419,766
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$0
OTHER (FOOTNOTE BELOW)	\$0
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$1,206,992)

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CUA0000

INSTITUTION UNIVERSITY OF CENTRAL ARKANSAS

APPROPRIATION 310

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	45,000,000	45,600,000	45,600,000	46,000,000	46,000,000
2	EXTRA HELP WAGES	3,500,000	3,400,000	3,400,000	3,500,000	3,500,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	8,297,030	8,234,273	9,248,729	8,400,000	9,660,000
5	OPERATING EXPENSES	25,487	0	1,600,000	897,925	2,065,250
6	CONFERENCE FEES & TRAVEL		0	0	0	0
7	PROFESSIONAL FEES AND SERVICES		0	0	0	0
8	CAPITAL OUTLAY		0	0	0	0
9	FUNDED DEPRECIATION					
10	M & R EXPENSES	26,895				
11						
12						
13	TOTAL APPROPRIATION	\$56,849,412	\$57,234,273	\$59,848,729	\$58,797,925	\$61,225,250
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	52,284,021	52,647,178		54,210,830	56,638,155
16	EDUCATIONAL EXCELLENCE TRUST FUND	4,538,496	4,587,095		4,587,095	4,587,095
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	26,895				
21	TOTAL INCOME	\$56,849,412	\$57,234,273		\$58,797,925	\$61,225,250
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

NOTE: LINE 20 Other State Treasury Funds - Funds received for M&R expenses (see Line 10).

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2070000

INSTITUTION UNIVERSITY OF CENTRAL ARKANSAS

APPROPRIATION _____

A75

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	24,828,955	80,000,000	80,000,000	90,000,000	90,000,000
2	EXTRA HELP WAGES	917,473	9,000,000	9,000,000	9,000,000	9,000,000
3	OVERTIME	175,001	900,000	900,000	900,000	900,000
4	PERSONAL SERVICES MATCHING	10,993,316	33,000,000	33,000,000	35,000,000	35,000,000
5	OPERATING EXPENSES	34,212,874	276,000,000	276,000,000	276,000,000	276,000,000
6	CONFERENCE FEES & TRAVEL	1,067,354	6,000,000	6,000,000	6,200,000	6,200,000
7	PROFESSIONAL FEES AND SERVICES	2,234,316	18,000,000	18,000,000	18,000,000	18,000,000
8	CAPITAL OUTLAY	7,733,514	57,000,000	57,000,000	57,000,000	57,000,000
9	CAPITAL IMPROVEMENTS	0	231,300,000	231,300,000	231,300,000	231,300,000
10	DEBT SERVICE	8,325,629	33,000,000	33,000,000	34,000,000	34,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	24,300,000	24,300,000	24,300,000	24,300,000
12	PROMOTIONAL ITEMS	110,029	900,000	900,000	900,000	900,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$90,598,459	\$769,400,000	\$769,400,000	\$782,600,000	\$782,600,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	70,905,385	75,000,000		75,000,000	75,000,000
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	2,298,188	150,000,000		150,000,000	150,000,000
21	INVESTMENT INCOME	329,749	2,000,000		2,000,000	2,000,000
22	FEDERAL CASH FUNDS	17,065,137	150,000,000		150,000,000	150,000,000
23	OTHER CASH FUNDS	0	392,400,000		405,600,000	405,600,000
24	TOTAL INCOME	\$90,598,459	\$769,400,000		\$782,600,000	\$782,600,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	1,783	1,772	2,234	2,234	2,234	2,234
TOBACCO POSITIONS						
EXTRA HELP **	1,154	1,031	1,600	1,600	1,600	1,600

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

UNIVERSITY OF CENTRAL ARKANSAS
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	7,492,275	9,571,448	406,235	(2,485,408)	6,661,949	9,198,134	381,555	(2,917,740)
2	HOUSING	14,507,714	8,483,351	3,809,966	2,214,397	14,278,097	8,484,010	4,301,917	1,492,170
3	FOOD SERVICES	8,279,346	6,186,231	0	2,093,116	8,016,110	5,841,709	0	2,174,401
4	STUDENT UNION	1,339,860	840,172	226,273	273,416	1,327,650	1,112,344	227,033	(11,727)
5	BOOKSTORE	365,000	69,278	0	295,722	350,000	77,500	0	272,500
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0	0			
7	OTHER	6,153,785	2,639,868	1,166,648	2,347,269	5,184,278	2,677,597	1,506,776	999,905
8	SUBTOTAL	38,137,981	27,790,349	5,609,121	4,738,512	35,818,084	27,391,294	6,417,281	2,009,509
9	ATHLETIC TRANSFER **	1,069,387			1,069,387	1,000,000			1,000,000
10	OTHER TRANSFERS ***				(5,802,582)				(3,009,509)
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	39,207,368	27,790,349	5,609,121	5,317	36,818,084	27,391,294	6,417,281	0

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

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

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

NOTE: LINE 7 OTHER - Includes Radio, Student Health, HPER, Post Office, Access & Security, General Auxiliary, Farris Fields/Recreational Facilities and Parking Facilities

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

UNIVERSITY OF CENTRAL ARKANSAS
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>1,739</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>114</u>	Black Male:	<u>13</u>	Other Male:	<u>5</u>	Total Male: <u>132</u>
White Female:	<u>119</u>	Black Female:	<u>15</u>	Other Female:	<u>6</u>	Total Female: <u>140</u>
Nonclassified Health Care Employees:						
White Male:	<u>1</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>1</u>
White Female:	<u>2</u>	Black Female:	<u>1</u>	Other Female:	<u>0</u>	Total Female: <u>3</u>
Classified Employees:						
White Male:	<u>166</u>	Black Male:	<u>29</u>	Other Male:	<u>12</u>	Total Male: <u>207</u>
White Female:	<u>241</u>	Black Female:	<u>43</u>	Other Female:	<u>22</u>	Total Female: <u>306</u>
Faculty:						
White Male:	<u>352</u>	Black Male:	<u>23</u>	Other Male:	<u>45</u>	Total Male: <u>420</u>
White Female:	<u>464</u>	Black Female:	<u>29</u>	Other Female:	<u>37</u>	Total Female: <u>530</u>
Total White Male:	<u>633</u>	Total Black Male:	<u>65</u>	Total Other Male:	<u>62</u>	Total Male: <u>760</u>
Total White Female:	<u>826</u>	Total Black Female:	<u>88</u>	Total Other Female:	<u>65</u>	Total Female: <u>979</u>
Total White:	<u>1,459</u>	Total Black:	<u>153</u>	Total Other:	<u>127</u>	Total Employees: <u>1,739</u>
				Total Minority:	<u>280</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: UNIVERSITY OF CENTRAL ARKANSAS

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
Caradine Companies Architecture	\$294,200	X					
Choice Promotions	\$88,824	X					
Wright's Cleaning Service Inc.	\$87,403	X					

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 3

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$14,489,425
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 3%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF CENTRAL ARKANSAS
June 30, 2012**

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

**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	10,045,313		10,026,898		10,111,001		10,158,127		10,158,127	
2	CASH	7,352,266		28,500,000		28,500,000		28,500,000		28,500,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$17,397,579	203	\$38,526,898	248	\$38,611,001	307	\$38,658,127	312	\$38,658,127	312
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	17,257	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	8,577,052	49%	8,577,052	22%			8,708,281	23%	8,708,281	23%
14	EDUCATIONAL EXCELLENCE TRUST FUND	711,276	4%	718,892	2%			718,892	2%	718,892	2%
15	WORKFORCE 2000	733,148	4%	730,954	2%			730,954	2%	730,954	2%
16	CASH FUNDS	5,157,273	30%	5,896,602	15%			6,588,180	17%	6,588,180	17%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	2,194,993	13%	22,603,398	59%			21,911,820	57%	21,911,820	57%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	6,580	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$17,397,579	100%	\$38,526,898	100%			\$38,658,127	100%	\$38,658,127	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$4,209,149
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$361,415
INVENTORIES	\$15,449
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$31,500
MAJOR CRITICAL SYSTEMS FAILURES	\$1,000,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$2,000,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$800,785

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWM0000

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

APPROPRIATION _____

537

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,800,000	1,715,897	1,800,000	1,800,000	1,800,000
5	OPERATING EXPENSES	370,313	436,001	436,001	483,127	668,554
6	CONFERENCE FEES & TRAVEL	25,000	25,000	25,000	25,000	25,000
7	PROFESSIONAL FEES AND SERVICES	25,000	25,000	25,000	25,000	25,000
8	CAPITAL OUTLAY	25,000	25,000	25,000	25,000	25,000
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$10,045,313	\$10,026,898	\$10,111,001	\$10,158,127	\$10,343,554
14	PRIOR YEAR FUND BALANCE**	17,257				
15	GENERAL REVENUE	8,577,052	8,577,052		8,708,281	8,893,708
16	EDUCATIONAL EXCELLENCE TRUST FUND	711,276	718,892		718,892	718,892
17	SPECIAL REVENUES * [WF2000]	733,148	730,954		730,954	730,954
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	6,580				
21	TOTAL INCOME	\$10,045,313	\$10,026,898		\$10,158,127	\$10,343,554
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

FORM 14-3

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2130000

INSTITUTION ARKANSAS NORTHEASTERN COLLEGE

APPROPRIATION _____

B04

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,011,676	4,000,000	4,000,000	4,000,000	4,000,000
2	EXTRA HELP WAGES	634,965	2,000,000	2,000,000	2,000,000	2,000,000
3	OVERTIME	8,933	28,000	28,000	28,000	28,000
4	PERSONAL SERVICES MATCHING	266,284	3,000,000	3,000,000	3,000,000	3,000,000
5	OPERATING EXPENSES	3,755,905	6,822,000	6,822,000	6,822,000	6,822,000
6	CONFERENCE FEES & TRAVEL	156,968	800,000	800,000	800,000	800,000
7	PROFESSIONAL FEES AND SERVICES	200,065	500,000	500,000	500,000	500,000
8	CAPITAL OUTLAY	1,317,471	4,000,000	4,000,000	4,000,000	4,000,000
9	CAPITAL IMPROVEMENTS		6,000,000	6,000,000	6,000,000	6,000,000
10	DEBT SERVICE		800,000	800,000	800,000	800,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS		400,000	400,000	400,000	400,000
12	PROMOTIONAL ITEMS		150,000	150,000	150,000	150,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$7,352,266	\$28,500,000	\$28,500,000	\$28,500,000	\$28,500,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	2,703,220	2,720,952		2,986,431	2,986,431
19	ALL OTHER FEES	441,468	470,000		371,749	371,749
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME	40,447	100,000		130,000	130,000
22	FEDERAL CASH FUNDS	2,194,993	22,603,398		21,911,820	21,911,820
23	OTHER CASH FUNDS	1,972,138	2,605,650		3,100,000	3,100,000
24	TOTAL INCOME	\$7,352,266	\$28,500,000		\$28,500,000	\$28,500,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-15	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	203	248	307	312	312	307
TOBACCO POSITIONS						
EXTRA HELP **	139	146	521	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS NORTHEASTERN COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES	46,028	69,023		(22,995)	48,000	75,547		(27,547)
4	STUDENT UNION				0				0
5	BOOKSTORE	42,516			42,516	51,800			51,800
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	3,431	31,896		(28,465)	0	41,753		(41,753)
7	OTHER				0				0
8	SUBTOTAL	91,975	100,919	0	(8,944)	99,800	117,300	0	(17,500)
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***	6,800			6,800	17,500			17,500
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	98,775	100,919	0	(2,144)	117,300	117,300	0	0

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

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

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

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS NORTHEASTERN COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>190</u>
						(As of November 1, 2012)
Nonclassified Administrative Employees:						
White Male:	<u>9</u>	Black Male:	<u>1</u>	Other Male:	<u>0</u>	Total Male: <u>10</u>
White Female:	<u>42</u>	Black Female:	<u>9</u>	Other Female:	<u>0</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>14</u>	Black Male:		Other Male:	<u>1</u>	Total Male: <u>15</u>
White Female:	<u>27</u>	Black Female:	<u>12</u>	Other Female:	<u>1</u>	Total Female: <u>40</u>
Faculty:						
White Male:	<u>28</u>	Black Male:	<u>2</u>	Other Male:	<u>2</u>	Total Male: <u>32</u>
White Female:	<u>41</u>	Black Female:	<u>1</u>	Other Female:		Total Female: <u>42</u>
Total White Male:						<u>51</u>
Total White Female:						<u>110</u>
Total Black Male:						<u>3</u>
Total Black Female:						<u>22</u>
Total Other Male:						<u>3</u>
Total Other Female:						<u>1</u>
Total White:						<u>161</u>
Total Black:						<u>25</u>
Total Other:						<u>4</u>
Total Minority:						<u>29</u>
Total Employees:						<u>190</u>

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: ARKANSAS NORTHEASTERN COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$1,276,542
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF ARKANSAS NORTHEASTERN COLLEGE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION ARKANSAS STATE UNIVERSITY-BEEBE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	14,268,131		14,071,729		14,420,336		14,252,816		14,252,816	
2	CASH	19,249,910		82,695,000		82,695,000		82,695,000		82,695,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$33,518,041	507	\$96,766,729	510	\$97,115,336	579	\$96,947,816	579	\$96,947,816	579
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	12,044,916	36%	11,835,727	12%			12,016,814	12%	12,016,814	12%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,418,863	4%	1,434,057	1%			1,434,057	1%	1,434,057	1%
15	WORKFORCE 2000	804,352	2%	801,945	1%			801,945	1%	801,945	1%
16	CASH FUNDS	16,893,901	50%	80,220,000	83%			80,220,000	83%	80,220,000	83%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	2,356,009	7%	2,475,000	3%			2,475,000	3%	2,475,000	3%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$33,518,041	100%	\$96,766,729	100%			\$96,947,816	100%	\$96,947,816	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$4,245,584
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$435,105
INVENTORIES	\$70,744
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$25,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$3,122,605
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$698,048
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$105,918)

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CMA0000

INSTITUTION ARKANSAS STATE UNIVERSITY-BEEBE

APPROPRIATION 300

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	11,497,076	11,494,035	11,588,299	11,619,035	11,823,484
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,763,352	1,573,434	1,788,827	1,614,255	1,838,827
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION	170,000	170,000	180,000	170,000	190,000
10	WORKERS COMP & SURETY PREMIUM	3,443				
11						
12						
13	TOTAL APPROPRIATION	\$13,433,871	\$13,237,469	\$13,557,126	\$13,403,290	\$13,852,311
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	11,210,656	11,001,467		11,167,288	11,616,309
16	EDUCATIONAL EXCELLENCE TRUST FUND	1,418,863	1,434,057		1,434,057	1,434,057
17	SPECIAL REVENUES * [WF2000]	804,352	801,945		801,945	801,945
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	13,433,871	13,237,469		13,403,290	\$13,852,311
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CMA0000

INSTITUTION ARKANSAS STATE UNIVERSITY-BEEBE
HEBER SPRINGS

APPROPRIATION _____ 145

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	834,260	834,260	863,210	849,526	863,210
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	0	0	0	0	36,483
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$834,260	\$834,260	\$863,210	\$849,526	\$899,693
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	834,260	834,260		849,526	899,693
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	834,260	834,260		849,526	\$899,693
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2060000

INSTITUTION ARKANSAS STATE UNIVERSITY-BEEBE

APPROPRIATION _____

A71

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	2,246,021	6,496,960	6,496,960	6,496,960	6,496,960
2	EXTRA HELP WAGES	751,958	850,000	850,000	850,000	900,000
3	OVERTIME	0	15,000	15,000	15,000	15,000
4	PERSONAL SERVICES MATCHING	2,619,927	3,920,600	3,920,600	3,920,600	3,920,600
5	OPERATING EXPENSES	6,996,517	10,000,000	10,000,000	10,000,000	10,000,000
6	CONFERENCE FEES & TRAVEL	205,399	425,000	425,000	425,000	425,000
7	PROFESSIONAL FEES AND SERVICES	580,405	900,000	900,000	900,000	900,000
8	CAPITAL OUTLAY	229,459	1,250,000	1,250,000	1,250,000	1,250,000
9	CAPITAL IMPROVEMENTS	100,338	26,726,840	26,726,840	26,726,840	26,676,840
10	DEBT SERVICE	1,580,288	2,500,000	2,500,000	2,500,000	2,500,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	518,635	7,450,000	7,450,000	7,450,000	7,450,000
12	PROMOTIONAL ITEMS	35,930	100,000	100,000	100,000	100,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$15,864,875	\$60,634,400	\$60,634,400	\$60,634,400	\$60,634,400
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	9,520,562	10,046,000		9,750,000	9,750,000
19	ALL OTHER FEES	5,819	6,000		6,000	6,000
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	107,797	53,000		60,000	60,000
21	INVESTMENT INCOME	83,296	80,000		85,000	85,000
22	FEDERAL CASH FUNDS	1,903,643	2,000,000		2,000,000	2,000,000
23	OTHER CASH FUNDS	4,243,758	48,449,400		48,733,400	48,733,400
24	TOTAL INCOME	\$15,864,875	\$60,634,400		\$60,634,400	\$60,634,400
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	430	430	487	487	487	487
TOBACCO POSITIONS						
EXTRA HELP **	129	130	175	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2060000

INSTITUTION ARKANSAS STATE UNIVERSITY-BEEBE
HEBER SPRINGS

APPROPRIATION _____ A43

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	885,269	1,540,400	1,540,400	1,540,400	1,540,400
2	EXTRA HELP WAGES	173,755	250,000	250,000	250,000	250,000
3	OVERTIME	0	10,000	10,000	10,000	10,000
4	PERSONAL SERVICES MATCHING	499,686	700,000	700,000	700,000	700,000
5	OPERATING EXPENSES	820,604	1,400,000	1,400,000	1,400,000	1,400,000
6	CONFERENCE FEES & TRAVEL	21,502	60,000	60,000	60,000	60,000
7	PROFESSIONAL FEES AND SERVICES	3,969	100,000	100,000	100,000	100,000
8	CAPITAL OUTLAY	7,991	250,000	250,000	250,000	250,000
9	CAPITAL IMPROVEMENTS		14,815,000	14,815,000	14,815,000	14,815,000
10	DEBT SERVICE	949,858	1,500,000	1,500,000	1,500,000	1,500,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	17,003	1,405,200	1,405,200	1,405,200	1,405,200
12	PROMOTIONAL ITEMS	5,398	30,000	30,000	30,000	30,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$3,385,035	\$22,060,600	\$22,060,600	\$22,060,600	\$22,060,600
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	1,095,666	1,165,600		1,100,000	1,100,000
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	4,705	3,500		5,000	5,000
21	INVESTMENT INCOME	16,641	13,000		16,000	16,000
22	FEDERAL CASH FUNDS	452,366	475,000		475,000	475,000
23	OTHER CASH FUNDS	1,815,657	20,403,500		20,464,600	20,464,600
24	TOTAL INCOME	\$3,385,035	\$22,060,600		\$22,060,600	\$22,060,600
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	77	80	92	92	92	92
TOBACCO POSITIONS						
EXTRA HELP **	23	25	40	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS STATE UNIVERSITY-BEEBE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING	853,293	388,404	631,810	(166,921)	761,000	394,884	541,078	(174,962)
3	FOOD SERVICES	672,510	724,124		(51,614)	629,000	723,589		(94,589)
4	STUDENT UNION	205,626	87,601	102,122	15,903	210,300	89,655	105,840	14,805
5	BOOKSTORE	1,651,384	1,445,669		205,715	1,664,000	1,449,254		214,746
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER	38,640			38,640	40,000			40,000
8	SUBTOTAL	3,421,453	2,645,798	733,932	41,723	3,304,300	2,657,382	646,918	0
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***	(936,954)			(936,954)				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	2,484,499	2,645,798	733,932	(895,231)	3,304,300	2,657,382	646,918	0

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

FORM 14-5

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

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

NOTE: Line 7 OTHER - Other Auxiliary Enterprise is Vending revenues.

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY-BEEBE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>455</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>24</u>	Black Male:	<u>1</u>	Other Male:	<u>2</u>	Total Male: <u>27</u>
White Female:	<u>37</u>	Black Female:	<u>2</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>36</u>	Black Male:	<u>3</u>	Other Male:	<u>1</u>	Total Male: <u>40</u>
White Female:	<u>83</u>	Black Female:	<u>5</u>	Other Female:	<u>1</u>	Total Female: <u>89</u>
Faculty:						
White Male:	<u>119</u>	Black Male:	<u>2</u>	Other Male:	<u>3</u>	Total Male: <u>124</u>
White Female:	<u>132</u>	Black Female:	<u>4</u>	Other Female:	<u>0</u>	Total Female: <u>136</u>
Total White Male:						<u>179</u>
Total White Female:						<u>252</u>
Total Black Male:						<u>6</u>
Total Black Female:						<u>11</u>
Total Other Male:						<u>6</u>
Total Other Female:						<u>1</u>
Total White:						<u>431</u>
Total Black:						<u>17</u>
Total Other:						<u>7</u>
Total Minority:						<u>24</u>
Total Employees:						<u>455</u>

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: ARKANSAS STATE UNIVERSITY-BEEBE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
Hydco, Inc.	\$1,227,503						X
Innerplan, Inc.	\$63,117						X

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 2

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$2,108,701
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 61%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF ARKANSAS STATE UNIVERSITY - BEEBE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	4,407,951		4,472,712		5,087,114		5,274,289		5,274,289	
2	CASH	5,050,648		32,870,000		32,870,000		32,870,000		32,870,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$9,458,599	158	\$37,342,712	158	\$37,957,114	173	\$38,144,289	173	\$38,144,289	173
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	673	0%			0	0%	0	0%
13	GENERAL REVENUE	3,582,223	38%	3,648,110	10%			4,450,360	12%	4,450,360	12%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	826,401	9%	823,929	2%			823,929	2%	823,929	2%
16	CASH FUNDS	5,050,648	53%	32,870,000	88%			32,870,000	86%	32,870,000	86%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	0	0%	0	0%			0	0%	0	0%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$9,459,272	100%	\$37,342,712	100%			\$38,144,289	100%	\$38,144,289	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$673)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,279,819
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$603,701
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$75,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,224,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$25,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$352,118

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTH0000

INSTITUTION ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME

APPROPRIATION 771

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	4,325,728	4,372,712	4,586,614	4,773,789	4,703,618
2	EXTRA HELP WAGES	0	0	150,000	150,000	150,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	82,223	100,000	350,000	350,000	350,000
5	OPERATING EXPENSES	0	0	500	500	500
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$4,407,951	\$4,472,712	\$5,087,114	\$5,274,289	\$5,204,118
14	PRIOR YEAR FUND BALANCE**		673			
15	GENERAL REVENUE	3,582,223	3,648,110		4,450,360	4,380,189
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	826,401	823,929		823,929	823,929
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$4,408,624	\$4,472,712		\$5,274,289	\$5,204,118
22	EXCESS (FUNDING)/APPROPRIATION	(\$673)	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2820000

INSTITUTION ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME

APPROPRIATION _____

B80

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	944,295	4,800,000	4,800,000	4,800,000	4,800,000
2	EXTRA HELP WAGES	234,339	500,000	500,000	500,000	500,000
3	OVERTIME	0	10,000	10,000	10,000	10,000
4	PERSONAL SERVICES MATCHING	361,906	2,540,400	2,540,400	2,540,400	2,540,400
5	OPERATING EXPENSES	2,341,268	3,600,000	3,600,000	3,600,000	3,600,000
6	CONFERENCE FEES & TRAVEL	70,134	200,000	200,000	200,000	200,000
7	PROFESSIONAL FEES AND SERVICES	144,457	1,400,000	1,400,000	1,400,000	1,400,000
8	CAPITAL OUTLAY	17,958	900,000	900,000	900,000	900,000
9	CAPITAL IMPROVEMENTS	0	15,889,600	15,889,600	15,889,600	15,889,600
10	DEBT SERVICE	931,683	2,000,000	2,000,000	2,000,000	2,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	1,000,000	1,000,000	1,000,000	1,000,000
12	PROMOTIONAL ITEMS	4,607	30,000	30,000	30,000	30,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$5,050,648	\$32,870,000	\$32,870,000	\$32,870,000	\$32,870,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	3,795,504	3,832,550		3,870,876	3,870,876
19	ALL OTHER FEES	416,510	411,750		412,000	412,000
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME	6,050	6,500		6,500	6,500
22	FEDERAL CASH FUNDS					
23	OTHER CASH FUNDS	832,584	28,619,200		28,580,624	28,580,624
24	TOTAL INCOME	\$5,050,648	\$32,870,000		\$32,870,000	\$32,870,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	158	158	173	173	173	173
TOBACCO POSITIONS						
EXTRA HELP **	56	70	70	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	50,907			50,907	30,000			30,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER	63,711	67,544		(3,833)	168,000	168,000		0
8	SUBTOTAL	114,618	67,544	0	47,074	198,000	168,000	0	30,000
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	114,618	67,544	0	47,074	198,000	168,000	0	30,000

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

FORM 14-5

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

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

NOTE: Line 7 OTHER - Other Auxiliary Enterprise is Performing Art and Concert event expenses and revenues.

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						158
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	12	Black Male:	0	Other Male:	0	Total Male: 12
White Female:	16	Black Female:	0	Other Female:	0	Total Female: 16
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:	19	Black Male:	0	Other Male:	0	Total Male: 19
White Female:	26	Black Female:	0	Other Female:	0	Total Female: 26
Faculty:						
White Male:	30	Black Male:	0	Other Male:	1	Total Male: 31
White Female:	52	Black Female:	0	Other Female:	2	Total Female: 54
Total White Male:	61	Total Black Male:	0	Total Other Male:	1	Total Male: 62
Total White Female:	94	Total Black Female:	0	Total Other Female:	2	Total Female: 96
Total White:	155	Total Black:	0	Total Other:	3	Total Employees: 158
				Total Minority:	3	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$229,893
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF ARKANSAS STATE UNIVERSITY – MOUNTAIN HOME
June 30, 2012

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION ARKANSAS STATE UNIVERSITY-NEWPORT

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	7,789,773		7,409,921		7,363,016		7,755,630		7,755,630	
2	CASH	11,331,799		28,760,000		28,760,000		29,095,000		29,095,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$19,121,572	190	\$36,169,921	235	\$36,123,016	301	\$36,850,630	301	\$36,850,630	301
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	375,598	2%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	5,992,293	31%	5,992,293	17%			6,338,002	17%	6,338,002	17%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	1,421,882	7%	1,417,628	4%			1,417,628	4%	1,417,628	4%
16	CASH FUNDS	8,264,996	43%	26,821,294	74%			26,845,000	73%	26,845,000	73%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	3,066,803	16%	1,938,706	5%			2,250,000	6%	2,250,000	6%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$19,121,572	100%	\$36,169,921	100%			\$36,850,630	100%	\$36,850,630	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$4,274,114
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,527,155
INVENTORIES	\$3,588
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$165,000
MAJOR CRITICAL SYSTEMS FAILURES	\$350,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,700,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$500,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$28,371

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CMN0000

INSTITUTION ARKANSAS STATE UNIVERSITY-NEWPORT

APPROPRIATION 790

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	4,733,957	4,472,293	4,450,000	4,500,000	4,450,000
2	EXTRA HELP WAGES	45,000	45,000	45,000	45,000	45,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,313,244	1,200,000	1,300,000	1,325,000	1,325,000
5	OPERATING EXPENSES	1,671,882	1,667,628	1,543,016	1,860,630	1,687,365
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION	25,000	25,000	25,000	25,000	25,000
10	SURETY BOND PREMIUM	690				
11						
12						
13	TOTAL APPROPRIATION	\$7,789,773	\$7,409,921	\$7,363,016	\$7,755,630	\$7,532,365
14	PRIOR YEAR FUND BALANCE**	375,598				
15	GENERAL REVENUE	5,992,293	5,992,293		6,338,002	6,060,737
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	1,421,882	1,417,628		1,417,628	1,471,628
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$7,789,773	\$7,409,921		\$7,755,630	\$7,532,365
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2290000

INSTITUTION ARKANSAS STATE UNIVERSITY-NEWPORT

APPROPRIATION _____ B77

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	2,437,095	7,500,000	7,500,000	7,650,000	7,650,000
2	EXTRA HELP WAGES	190,973	350,000	350,000	375,000	375,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,008,340	2,300,000	2,300,000	2,400,000	2,400,000
5	OPERATING EXPENSES	4,088,248	4,900,000	4,900,000	4,950,000	4,950,000
6	CONFERENCE FEES & TRAVEL	132,529	285,000	285,000	285,000	285,000
7	PROFESSIONAL FEES AND SERVICES	57,269	1,350,000	1,350,000	1,350,000	1,350,000
8	CAPITAL OUTLAY	91,584	2,750,000	2,750,000	2,750,000	2,750,000
9	CAPITAL IMPROVEMENTS	2,781,460	6,500,000	6,500,000	6,500,000	6,500,000
10	DEBT SERVICE	526,168	800,000	800,000	800,000	800,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	8,713	2,000,000	2,000,000	2,000,000	2,000,000
12	PROMOTIONAL ITEMS	9,418	25,000	25,000	35,000	35,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$11,331,799	\$28,760,000	\$28,760,000	\$29,095,000	\$29,095,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	4,925,264	4,261,338		4,300,000	4,300,000
19	ALL OTHER FEES	73,931	138,125		212,025	212,025
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME	9,714	40,000		40,000	40,000
22	FEDERAL CASH FUNDS	3,066,803	1,938,706		2,250,000	2,250,000
23	OTHER CASH FUNDS	3,256,087	22,381,831		22,292,975	22,292,975
24	TOTAL INCOME	\$11,331,799	\$28,760,000		\$29,095,000	\$29,095,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	190	235	301	301	301	301
TOBACCO POSITIONS						
EXTRA HELP **	36	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

ARKANSAS STATE UNIVERSITY-NEWPORT
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES		24,133		(24,133)	35,000	59,000		(24,000)
4	STUDENT UNION				0				0
5	BOOKSTORE	113,592	89,353		24,239	50,000			50,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS		3,135		(3,135)		35,000		(35,000)
7	OTHER	9,351			9,351	9,000			9,000
8	SUBTOTAL	122,943	116,621	0	6,322	94,000	94,000	0	0
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***		(56,752)		56,752				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	122,943	59,869	0	63,074	94,000	94,000	0	0

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

FORM 14-5

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

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

NOTE: Line 7 OTHER - Other Auxiliary Enterprise is Vending revenues.

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

ARKANSAS STATE UNIVERSITY-NEWPORT
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						203
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	15	Black Male:	0	Other Male:	1	Total Male: 16
White Female:	22	Black Female:	3	Other Female:	0	Total Female: 25
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:	15	Black Male:	2	Other Male:	0	Total Male: 17
White Female:	33	Black Female:	2	Other Female:	0	Total Female: 35
Faculty:						
White Male:	47	Black Male:	2	Other Male:	1	Total Male: 50
White Female:	57	Black Female:	2	Other Female:	1	Total Female: 60
Total White Male:						77
Total White Female:						112
Total Black Male:						4
Total Black Female:						7
Total Other Male:						2
Total Other Female:						1
Total White:						189
Total Black:						11
Total Other:						3
Total Minority:						14
Total Employees:						203

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: ARKANSAS STATE UNIVERSITY-NEWPORT

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$2,814,968
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF ARKANSAS STATE UNIVERSITY - NEWPORT
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	8,301,351		8,358,725		8,832,161		8,507,272		8,507,272	
2	CASH	8,578,732		34,108,700		34,108,700		44,603,000		44,603,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$16,880,083	244	\$42,467,425	249	\$42,940,861	277	\$53,110,272	314	\$53,110,272	307
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	6,049,404	36%	6,113,516	14%			6,262,063	12%	6,262,063	12%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	2,251,947	13%	2,245,209	5%			2,245,209	4%	2,245,209	4%
16	CASH FUNDS	8,578,732	51%	34,108,700	80%			44,603,000	84%	44,603,000	84%
17	SPECIAL REVENUES		0%		0%				0%		0%
18	FEDERAL FUNDS	0	0%	0	0%			0	0%	0	0%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$16,880,083	100%	\$42,467,425	100%			\$53,110,272	100%	\$53,110,272	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$4,788,426
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$630,187
INVENTORIES	\$298,948
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	\$375,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$2,546,046
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$350,000
OTHER (FOOTNOTE BELOW)	\$571,586
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$83,341)

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

NOTE: OTHER - Unfunded OPEB

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTB0000

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION _____ 703

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	6,290,688	6,520,774	6,520,774	6,670,751	6,670,751
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	2,009,078	1,837,951	2,112,116	1,836,521	2,160,694
5	OPERATING EXPENSES	0	0	199,271	0	203,855
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10	WORKERS COMP & SURETY PREMIUM	1,585				
11						
12						
13	TOTAL APPROPRIATION	\$8,301,351	\$8,358,725	\$8,832,161	\$8,507,272	\$9,035,300
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	6,049,404	6,113,516		6,262,063	6,790,091
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	2,251,947	2,245,209		2,245,209	2,245,209
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$8,301,351	\$8,358,725		\$8,507,272	\$9,035,300
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2750000

INSTITUTION BLACK RIVER TECHNICAL COLLEGE

APPROPRIATION _____

B51

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,134,354	6,500,000	6,500,000	8,500,000	8,500,000
2	EXTRA HELP WAGES	238,130	722,500	722,500	945,000	945,000
3	OVERTIME	0	14,450	14,450	18,900	18,900
4	PERSONAL SERVICES MATCHING	472,432	2,527,500	2,527,500	3,305,000	3,305,000
5	OPERATING EXPENSES	5,302,095	9,388,000	9,388,000	12,276,000	12,276,000
6	CONFERENCE FEES & TRAVEL	121,858	288,850	288,850	377,700	377,700
7	PROFESSIONAL FEES AND SERVICES	138,176	722,500	722,500	945,000	945,000
8	CAPITAL OUTLAY	950,086	7,026,500	7,026,500	9,188,000	9,188,000
9	CAPITAL IMPROVEMENTS	0	6,500,000	6,500,000	8,500,000	8,500,000
10	DEBT SERVICE	196,033	303,000	303,000	396,600	396,600
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	72,200	72,200	94,400	94,400
12	PROMOTIONAL ITEMS	25,568	43,200	43,200	56,400	56,400
13						
14						
15						
16	TOTAL APPROPRIATION	\$8,578,732	\$34,108,700	\$34,108,700	\$44,603,000	\$44,603,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	6,323,247	6,500,000		6,101,500	6,101,500
19	ALL OTHER FEES	98,009	100,000		33,500	33,500
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					0
21	INVESTMENT INCOME	112,697	100,000		100,000	100,000
22	FEDERAL CASH FUNDS					0
23	OTHER CASH FUNDS	2,044,779	27,408,700		38,368,000	38,368,000
24	TOTAL INCOME	\$8,578,732	\$34,108,700		\$44,603,000	\$44,603,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	244	249	277	314	307	277
TOBACCO POSITIONS						
EXTRA HELP **	60	70	70	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

BLACK RIVER TECHNICAL COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES	85,401	130,657		(45,256)	140,000	140,000		0
4	STUDENT UNION				0				0
5	BOOKSTORE	1,698,504	1,427,218		271,286	1,900,000	1,600,000		300,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER	605	2,762		(2,157)	3,000	3,000		0
8	SUBTOTAL	1,784,510	1,560,637	0	223,873	2,043,000	1,743,000	0	300,000
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				(350,000)				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	1,784,510	1,560,637	0	(126,127)	2,043,000	1,743,000	0	300,000

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

FORM 14-5

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

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

NOTE: Line 7 OTHER - Vending machine commissions & proceeds

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

BLACK RIVER TECHNICAL COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						216
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	7	Black Male:	0	Other Male:	0	Total Male: 7
White Female:	18	Black Female:	0	Other Female:	0	Total Female: 18
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:	15	Black Male:	0	Other Male:	0	Total Male: 15
White Female:	43	Black Female:	0	Other Female:	0	Total Female: 43
Faculty:						
White Male:	44	Black Male:	0	Other Male:	0	Total Male: 44
White Female:	89	Black Female:	0	Other Female:	0	Total Female: 89
Total White Male:	66	Total Black Male:	0	Total Other Male:	0	Total Male: 66
Total White Female:	150	Total Black Female:	0	Total Other Female:	0	Total Female: 150
Total White:	216	Total Black:	0	Total Other:	0	Total Employees: 216
				Total Minority:	0	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: BLACK RIVER TECHNICAL COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$0
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED N/A

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF BLACK RIVER TECHNICAL COLLEGE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION COLLEGE OF THE OUACHITAS

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	4,721,038		4,683,647		4,615,653		4,737,614		4,737,614	
2	CASH	4,982,887		9,062,625		9,062,625		9,062,625		9,062,625	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$9,703,925	184	\$13,746,272	186	\$13,678,278	194	\$13,800,239	194	\$13,800,239	194
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	33,920	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	3,527,261	36%	3,527,261	26%			3,581,228	26%	3,581,228	26%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	1,159,857	12%	1,156,386	8%			1,156,386	8%	1,156,386	8%
16	CASH FUNDS	3,951,148	41%	8,015,240	58%			8,015,240	58%	8,015,240	58%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	1,031,739	11%	1,047,385	8%			1,047,385	8%	1,047,385	8%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$9,703,925	100%	\$13,746,272	100%			\$13,800,239	100%	\$13,800,239	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	(\$281,783)
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$62,705
INVENTORIES	\$157,611
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	(\$1,512,099)

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTW0000

INSTITUTION COLLEGE OF THE OUACHITAS

APPROPRIATION _____

1WZ

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014***	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	2,805,371	2,848,522	2,848,522	2,954,682	2,954,682
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	782,702	782,702	782,702	792,702	782,702
5	OPERATING EXPENSES	1,132,965	1,052,423	984,429	990,230	984,429
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$4,721,038	\$4,683,647	\$4,615,653	\$4,737,614	\$4,721,813
14	PRIOR YEAR FUND BALANCE**	33,920				
15	GENERAL REVENUE	3,527,261	3,527,261		3,581,228	3,565,427
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	1,159,857	1,156,386		1,156,386	1,156,386
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$4,721,038	\$4,683,647		\$4,737,614	\$4,721,813
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

***Authorized Appropriation may be less than Budgeted Appropriation due to supplemental appropriations or appropriation transfers during the fiscal year.

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2850000

INSTITUTION COLLEGE OF THE OUACHITAS

APPROPRIATION _____

B62

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,660,416	2,510,145	2,510,145	2,510,145	2,510,145
2	EXTRA HELP WAGES	577,798	784,123	784,123	784,123	784,123
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	910,983	1,400,000	1,400,000	1,400,000	1,400,000
5	OPERATING EXPENSES	1,422,387	2,184,209	2,184,209	2,184,209	2,184,209
6	CONFERENCE FEES & TRAVEL	146,625	188,450	188,450	188,450	188,450
7	PROFESSIONAL FEES AND SERVICES	116,043	270,486	270,486	270,486	270,486
8	CAPITAL OUTLAY	147,111	1,125,212	1,125,212	1,125,212	1,125,212
9	CAPITAL IMPROVEMENTS		400,000	400,000	400,000	400,000
10	DEBT SERVICE					
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	1,524	200,000	200,000	200,000	200,000
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$4,982,887	\$9,062,625	\$9,062,625	\$9,062,625	\$9,062,625
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	2,368,258	2,190,000		2,190,000	2,190,000
19	ALL OTHER FEES	37,459	40,000		40,000	40,000
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	18,671	20,000		20,000	20,000
21	INVESTMENT INCOME	10,548	20,000		20,000	20,000
22	FEDERAL CASH FUNDS	1,031,739	1,047,385		1,047,385	1,047,385
23	OTHER CASH FUNDS	1,516,212	5,745,240		5,745,240	5,745,240
24	TOTAL INCOME	\$4,982,887	\$9,062,625		\$9,062,625	\$9,062,625
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	184	186	194	194	194	194
TOBACCO POSITIONS						
EXTRA HELP **	56	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 14-4

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

COLLEGE OF THE OUACHITAS
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES	9,627	18,599		(8,972)	52,295	52,295		0
4	STUDENT UNION				0				0
5	BOOKSTORE	645,528	635,098		10,430	650,000	587,274		62,726
6	STUDENT ORGANIZATIONS AND PUBLICATIONS	44,323			44,323				
7	OTHER				0				0
8	SUBTOTAL	699,478	653,697	0	45,781	702,295	639,569	0	62,726
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	699,478	653,697	0	45,781	702,295	639,569	0	62,726

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

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

COLLEGE OF THE OUACHITAS
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2013-2014:						<u>99</u>
(As of November 1, 2013)						
Nonclassified Administrative Employees:						
White Male:	<u>7</u>	Black Male:	<u>1</u>	Other Male:	<u>0</u>	Total Male: <u>8</u>
White Female:	<u>7</u>	Black Female:	<u>2</u>	Other Female:	<u>0</u>	Total Female: <u>9</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>13</u>	Black Male:	<u>2</u>	Other Male:	<u>0</u>	Total Male: <u>15</u>
White Female:	<u>29</u>	Black Female:	<u>4</u>	Other Female:	<u>0</u>	Total Female: <u>33</u>
Faculty:						
White Male:	<u>12</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>12</u>
White Female:	<u>21</u>	Black Female:	<u>1</u>	Other Female:	<u>0</u>	Total Female: <u>22</u>
Total White Male:						<u>32</u>
Total White Female:						<u>57</u>
Total Black Male:						<u>3</u>
Total Black Female:						<u>7</u>
Total Other Male:						<u>0</u>
Total Other Female:						<u>0</u>
Total White:						<u>89</u>
Total Black:						<u>10</u>
Total Other:						<u>0</u>
Total Minority:						<u>10</u>
Total Employees:						<u>99</u>

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution

COLLEGE OF THE OUACHITAS

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
Crystal Groove Cleaning	\$168,346	X					

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 1

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$316,180
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 53%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF COLLEGE OF THE OUACHITAS
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	4,762,562		4,746,139		5,079,196		5,148,476		5,148,476	
2	CASH	7,874,814		23,145,953		23,145,953		24,195,768		24,195,768	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$12,637,376	177	\$27,892,092	180	\$28,225,149	212	\$29,344,244	216	\$29,344,244	216
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	56,546	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	3,351,626	27%	3,395,802	12%			3,798,139	13%	3,798,139	13%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	1,354,390	11%	1,350,337	5%			1,350,337	5%	1,350,337	5%
16	CASH FUNDS	3,839,302	30%	10,345,953	37%			10,995,768	37%	10,995,768	37%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	4,035,512	32%	12,800,000	46%			13,200,000	45%	13,200,000	45%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$12,637,376	100%	\$27,892,092	100%			\$29,344,244	100%	\$29,344,244	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,162,674
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$692,470
INVENTORIES	\$0
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$275,569
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$550,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,397,871
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$803,236)

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTC0000

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION 705

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	3,032,996	3,036,000	3,255,000	3,340,000	3,315,000
2	EXTRA HELP WAGES	31,780	29,592	55,000	65,000	55,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	740,000	740,000	810,000	785,000	841,000
5	OPERATING EXPENSES	939,550	931,037	945,000	945,000	970,000
6	CONFERENCE FEES & TRAVEL	18,236	9,510	14,196	13,476	15,017
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$4,762,562	\$4,746,139	\$5,079,196	\$5,148,476	\$5,196,017
14	PRIOR YEAR FUND BALANCE**	56,546				
15	GENERAL REVENUE	3,351,626	3,395,802		3,798,139	3,845,680
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	1,354,390	1,350,337		1,350,337	1,350,337
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$4,762,562	\$4,746,139		\$5,148,476	\$5,196,017
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2770000

INSTITUTION COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

APPROPRIATION _____

B52

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,524,122	4,080,030	4,080,030	4,202,431	4,202,431
2	EXTRA HELP WAGES	223,190	681,345	681,345	701,785	701,785
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,032,842	1,935,477	1,935,477	1,997,541	1,997,541
5	OPERATING EXPENSES	3,898,007	7,115,625	7,115,625	7,827,188	7,827,188
6	CONFERENCE FEES & TRAVEL	110,111	799,013	799,013	878,914	878,914
7	PROFESSIONAL FEES AND SERVICES	269,913	534,463	534,463	587,909	587,909
8	CAPITAL OUTLAY	323,569	5,000,000	5,000,000	5,000,000	5,000,000
9	CAPITAL IMPROVEMENTS	0	2,000,000	2,000,000	2,000,000	2,000,000
10	DEBT SERVICE	488,253	975,000	975,000	975,000	975,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12	PROMOTIONAL ITEMS	4,807	25,000	25,000	25,000	25,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$7,874,814	\$23,145,953	\$23,145,953	\$24,195,768	\$24,195,768
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	2,435,402	2,755,968		3,020,556	3,020,556
19	ALL OTHER FEES	479,986	510,000		411,894	411,894
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	46,672	50,000		32,000	32,000
21	INVESTMENT INCOME	10,339	12,000		27,000	27,000
22	FEDERAL CASH FUNDS	4,035,512	12,800,000		13,200,000	13,200,000
23	OTHER CASH FUNDS	866,903	7,017,985		7,504,318	7,504,318
24	TOTAL INCOME	\$7,874,814	\$23,145,953		\$24,195,768	\$24,195,768
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	177	180	212	216	216	212
TOBACCO POSITIONS						
EXTRA HELP **	45	51	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 14-4

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

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

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	10,858	46,163	0	(35,305)	0	66,555	0	(66,555)
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE				0				0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER				0				0
8	SUBTOTAL	10,858	46,163	0	(35,305)	0	66,555	0	(66,555)
9	ATHLETIC TRANSFER **	35,305			35,305	66,555			66,555
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	46,163	46,163	0	0	66,555	66,555	0	0

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

FORM 14-5

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

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

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>177</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>7</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>7</u>
White Female:	<u>13</u>	Black Female:	<u>0</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>14</u>	Black Male:	<u>1</u>	Other Male:	<u>0</u>	Total Male: <u>15</u>
White Female:	<u>33</u>	Black Female:	<u>3</u>	Other Female:	<u>3</u>	Total Female: <u>39</u>
Faculty:						
White Male:	<u>22</u>	Black Male:	<u>1</u>	Other Male:	<u>2</u>	Total Male: <u>25</u>
White Female:	<u>73</u>	Black Female:	<u>2</u>	Other Female:	<u>2</u>	Total Female: <u>77</u>
Total White Male: <u>43</u>						Total Male: <u>47</u>
Total White Female: <u>119</u>						Total Female: <u>130</u>
Total Black Male: <u>2</u>						
Total Black Female: <u>5</u>						
Total Other Male: <u>2</u>						
Total Other Female: <u>6</u>						
Total White: <u>162</u>						Total Employees: <u>177</u>
Total Black: <u>7</u>						
Total Other: <u>8</u>						
Total Minority: <u>15</u>						

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$0
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF COSSATOT COMMUNITY COLLEGE – UNIVERSITY OF ARKANSAS
June 30, 2012

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION EAST ARKANSAS COMMUNITY COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	6,498,894		6,570,227		6,652,884		6,627,093		6,627,093	
2	CASH	4,540,793		27,400,000		27,400,000		27,400,000		27,400,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$11,039,687	255	\$33,970,227	259	\$34,052,884	308	\$34,027,093	308	\$34,027,093	308
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	31,691	0%			0	0%	0	0%
13	GENERAL REVENUE	5,788,058	52%	5,788,058	17%			5,876,615	17%	5,876,615	17%
14	EDUCATIONAL EXCELLENCE TRUST FUND	742,527	7%	750,478	2%			750,478	2%	750,478	2%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	3,820,824	35%	23,522,734	69%			21,903,077	64%	21,903,077	64%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	719,969	7%	3,877,266	11%			5,496,923	16%	5,496,923	16%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$11,071,378	100%	\$33,970,227	100%			\$34,027,093	100%	\$34,027,093	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$31,691)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$3,357,693
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$116,032
INVENTORIES	\$16,856
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$30,336
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	\$1,000,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,766,627
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	\$179,108
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$148,734

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

NOTE: OTHER - Woodruff Electric Certificate of Equity

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWE0000

INSTITUTION EAST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION 538

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	4,723,262	4,723,000	4,723,000	4,817,460	4,817,460
2	EXTRA HELP WAGES	21,000	21,000	21,000	21,000	21,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,025,463	1,150,000	1,150,000	1,150,000	1,150,000
5	OPERATING EXPENSES	729,169	676,227	758,884	638,633	817,440
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$6,498,894	\$6,570,227	\$6,652,884	\$6,627,093	\$6,805,900
14	PRIOR YEAR FUND BALANCE**		31,691			
15	GENERAL REVENUE	5,788,058	5,788,058		5,876,615	6,055,422
16	EDUCATIONAL EXCELLENCE TRUST FUND	742,527	750,478		750,478	750,478
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$6,530,585	\$6,570,227		\$6,627,093	\$6,805,900
22	EXCESS (FUNDING)/APPROPRIATION	(\$31,691)	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2110000

INSTITUTION EAST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION _____

B05

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,193,566	2,500,000	2,500,000	2,500,000	2,500,000
2	EXTRA HELP WAGES	108,508	300,000	300,000	300,000	300,000
3	OVERTIME	0	10,000	10,000	10,000	10,000
4	PERSONAL SERVICES MATCHING	982,628	1,694,734	1,694,734	1,694,734	1,694,734
5	OPERATING EXPENSES	2,013,584	2,604,000	2,604,000	2,604,000	2,604,000
6	CONFERENCE FEES & TRAVEL	70,358	321,000	321,000	321,000	321,000
7	PROFESSIONAL FEES AND SERVICES	12,398	300,000	300,000	300,000	300,000
8	CAPITAL OUTLAY	147,353	1,250,000	1,250,000	1,250,000	1,250,000
9	CAPITAL IMPROVEMENTS	0	15,593,266	15,593,266	15,593,266	15,593,266
10	DEBT SERVICE	0	300,000	300,000	300,000	300,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	2,500,000	2,500,000	2,500,000	2,500,000
12	PROMOTIONAL ITEMS	12,398	27,000	27,000	27,000	27,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$4,540,793	\$27,400,000	\$27,400,000	\$27,400,000	\$27,400,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	2,686,007	2,890,191		2,453,130	2,453,130
19	ALL OTHER FEES	266,348	387,348		714,168	714,168
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	646,343	693,134		644,266	644,266
21	INVESTMENT INCOME	12,245	5,000		13,652	13,652
22	FEDERAL CASH FUNDS	719,969	3,877,266		5,496,923	5,496,923
23	OTHER CASH FUNDS	209,881	19,547,061		18,077,861	18,077,861
24	TOTAL INCOME	\$4,540,793	\$27,400,000		\$27,400,000	\$27,400,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	255	259	308	308	308	308
TOBACCO POSITIONS						
EXTRA HELP **	140	249	249	249	249	249

FORM 14-4

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

EAST ARKANSAS COMMUNITY COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES	2,843			2,843	3,000			3,000
4	STUDENT UNION				0				0
5	BOOKSTORE	643,500	587,238		56,262	666,500	626,500		40,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0		26,634		(26,634)
7	OTHER		22,583		(22,583)		40,000		(40,000)
8	SUBTOTAL	646,343	609,821	0	36,522	669,500	693,134	0	(23,634)
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***	21,501			21,501	23,634			23,634
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	667,844	609,821	0	58,023	693,134	693,134	0	0

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

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

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

NOTE: Line 7 Other - Transfer from Bookstore to E&G

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

EAST ARKANSAS COMMUNITY COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>172</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						Total Male: <u>12</u>
White Male:	<u>8</u>	Black Male:	<u>4</u>	Other Male:	<u>0</u>	Total Female: <u>22</u>
White Female:	<u>16</u>	Black Female:	<u>4</u>	Other Female:	<u>2</u>	
Nonclassified Health Care Employees:						Total Male: <u>0</u>
White Male:	<u>0</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Female: <u>0</u>
White Female:	<u>0</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	
Classified Employees:						Total Male: <u>6</u>
White Male:	<u>4</u>	Black Male:	<u>2</u>	Other Male:	<u>0</u>	Total Female: <u>36</u>
White Female:	<u>19</u>	Black Female:	<u>16</u>	Other Female:	<u>1</u>	
Faculty:						Total Male: <u>33</u>
White Male:	<u>29</u>	Black Male:	<u>4</u>	Other Male:	<u>0</u>	Total Female: <u>63</u>
White Female:	<u>52</u>	Black Female:	<u>11</u>	Other Female:	<u>0</u>	
Total White Male:	<u>41</u>	Total Black Male:	<u>10</u>	Total Other Male:	<u>0</u>	Total Male: <u>51</u>
Total White Female:	<u>87</u>	Total Black Female:	<u>31</u>	Total Other Female:	<u>3</u>	Total Female: <u>121</u>
Total White:	<u>128</u>	Total Black:	<u>41</u>	Total Other:	<u>3</u>	Total Employees: <u>172</u>
				Total Minority:	<u>44</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: EAST ARKANSAS COMMUNITY COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
DRS	\$68,965	X					

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 1

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$104,315
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 66%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF EAST ARKANSAS COMMUNITY COLLEGE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION MID-SOUTH COMMUNITY COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	6,176,434		6,158,921		6,345,080		6,223,258		6,223,258	
2	CASH	16,083,886		49,330,000		44,330,000		75,135,000		75,135,000	
3	STATE TREASURY - ADTEC	1,500,000		1,000,000		2,000,000		2,034,000		2,034,000	
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$23,760,320	209	\$56,488,921	210	\$52,675,080	311	\$83,392,258	311	\$83,392,258	311
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	82,422	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	5,318,117	22%	4,858,007	9%			5,966,344	7%	5,966,344	7%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	2,197,489	9%	2,190,914	4%			2,190,914	3%	2,190,914	3%
16	CASH FUNDS	9,846,469	41%	38,830,000	69%			65,635,000	79%	65,635,000	79%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	6,237,417	26%	10,500,000	19%			9,500,000	11%	9,500,000	11%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	78,406	0%	110,000	0%			100,000	0%	100,000	0%
21	TOTAL INCOME	\$23,760,320	100%	\$56,488,921	100%			\$83,392,258	100%	\$83,392,258	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,034,947
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,090,547
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)	\$2,048,889
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$1,394,489)

*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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

ADTEC/ADTEC UNIVERSITY CENTER

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	INSTRUCTIONAL	807,787	550,000	1,100,000	1,100,000
2	PUBLIC SERVICE	352,600	250,000	550,000	550,000
3	ACADEMIC SUPPORT	157,829	100,000	200,000	200,000
4	INSTITUTIONAL SUPPORT	251,666	150,000	184,000	184,000
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$1,569,882	\$1,050,000	\$2,034,000	\$2,034,000
17	NET LOCAL INCOME				
18	PRIOR YEAR BALANCE***	69,882			
	STATE FUNDS:				
19	GENERAL REVENUE	1,500,000	1,000,000	2,034,000	2,034,000
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **		50,000		
24	TOTAL SOURCES OF INCOME	\$1,569,882	\$1,050,000	\$2,034,000	\$2,034,000

FORM 14-2

* 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.

NOTE: LINE 23 OTHER STATE FUNDS - Funded by GIF funds and the entire \$50,000 was given to the Crossroads Coalition as mandated.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTM0000

INSTITUTION MID-SOUTH COMMUNITY COLLEGE

APPROPRIATION _____

109

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	4,500,000	4,600,000	4,600,000	4,600,000	4,700,000
2	EXTRA HELP WAGES	300,000	300,000	350,000	350,000	350,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	914,710	1,000,000	1,000,000	1,000,000	1,000,000
5	OPERATING EXPENSES	431,724	228,921	365,080	243,258	408,717
6	CONFERENCE FEES & TRAVEL	30,000	30,000	30,000	30,000	30,000
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$6,176,434	\$6,158,921	\$6,345,080	\$6,223,258	\$6,488,717
14	PRIOR YEAR FUND BALANCE**	82,422				
15	GENERAL REVENUE	3,818,117	3,858,007		3,932,344	4,197,803
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	2,197,489	2,190,914		2,190,914	2,190,914
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	78,406	110,000		100,000	100,000
21	TOTAL INCOME	\$6,176,434	\$6,158,921		\$6,223,258	\$6,488,717
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

FORM 14-3

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

NOTES: Line 20 Other State Treasury Funds - IN THE 2012-2013 ACTUAL COLUMN INCLUDES DOG RACING FUNDS NET OF FEES.

Line 20 Other State Treasury Funds - IN THE 2013-2014 BUDGETED COLUMN INCLUDES DOG RACING FUNDS NET OF FEES.

Line 20 Other State Treasury Funds - IN THE 2014-2015 & 2015-16 COLUMNS INCLUDES ESTIMATED DOG RACING FUNDS NET OF FEES.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTM0000

INSTITUTION ADTEC/ADTEC UNIVERSITY CENTER

APPROPRIATION _____ 109

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014***	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	300,000	170,000			
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	90,000	61,200			
5	OPERATING EXPENSES	1,107,500	766,300			
6	CONFERENCE FEES & TRAVEL	2,500	2,500			
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	OTHER			2,000,000	2,034,000	2,046,000
11						
12						
13	TOTAL APPROPRIATION	\$1,500,000	\$1,000,000	\$2,000,000	\$2,034,000	\$2,046,000
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	1,500,000	1,000,000		2,034,000	2,046,000
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$1,500,000	\$1,000,000		\$2,034,000	\$2,046,000
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

FORM 14-3

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

***Authorized Appropriation may be less than Budgeted Appropriation due to appropriation transfers during the fiscal year.

ADTEC Allocations

	2013-14	2014-15	2014-15
(1) ARKANSAS NORTHEASTERN COLLEGE	209,442	213,003	214,259
(2) ARKANSAS STATE UNIVERSITY NEWPORT	209,442	213,003	214,259
(3) EAST ARKANSAS COMMUNITY COLLEGE	274,100	278,760	280,404
(4) MID-SOUTH COMMUNITY COLLEGE	534,770	543,861	547,070
(5) PHILLIPS COMMUNITY COLLEGE OF THE UA	242,280	246,399	247,852
(6) ARKANSAS STATE UNIVERSITY JONESBORO	410,448	417,426	419,888
(7) UNIVERSITY OF ARKANSAS AT FORT SMITH	119,518	121,550	122,268
TOTAL AMOUNT ALLOCATED	\$2,000,000	2,034,000	2,046,000

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2810000

INSTITUTION MID-SOUTH COMMUNITY COLLEGE

APPROPRIATION _____

D03

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014*	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	3,464,570	13,000,000	13,000,000	14,000,000	14,000,000
2	EXTRA HELP WAGES	524,850	750,000	1,500,000	1,600,000	1,600,000
3	OVERTIME	0	30,000	30,000	30,000	30,000
4	PERSONAL SERVICES MATCHING	1,836,410	5,000,000	5,000,000	5,200,000	5,200,000
5	OPERATING EXPENSES	3,092,176	9,500,000	9,500,000	9,750,000	9,750,000
6	CONFERENCE FEES & TRAVEL	140,529	900,000	900,000	950,000	950,000
7	PROFESSIONAL FEES AND SERVICES	1,248,835	7,000,000	1,250,000	30,000,000	1,350,000
8	CAPITAL OUTLAY	509,500	4,500,000	4,500,000	4,750,000	4,750,000
9	CAPITAL IMPROVEMENTS	5,254,028	7,500,000	7,500,000	7,700,000	7,700,000
10	DEBT SERVICE					
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS		950,000	950,000	950,000	950,000
12	PROMOTIONAL ITEMS	12,989	200,000	200,000	205,000	205,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$16,083,886	\$49,330,000	\$44,330,000	\$75,135,000	\$46,485,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	3,756,545	4,806,807		4,951,011	4,951,011
19	ALL OTHER FEES	1,157,642	7,342,487		12,000,000	7,342,487
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME	55,342	50,000		5,000	50,000
22	FEDERAL CASH FUNDS	6,237,417	10,500,000		9,500,000	10,500,000
23	OTHER CASH FUNDS	4,876,940	26,630,706		48,678,989	23,641,502
24	TOTAL INCOME	\$16,083,886	\$49,330,000		\$75,135,000	\$46,485,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	209	210	311	311	311	311
TOBACCO POSITIONS						
EXTRA HELP **	126	105	200	200	200	200

*Authorized Appropriation may be less than Budgeted Appropriation due to supplemental appropriations or appropriation transfers during the fiscal year.

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

MID-SOUTH COMMUNITY COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013			BUDGETED 2013-2014				
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	25,000	130,599		(105,599)	53,000	153,000		(100,000)
2	HOUSING				0				0
3	FOOD SERVICES	147,827	193,029		(45,202)	155,000	192,834		(37,834)
4	STUDENT UNION				0				0
5	BOOKSTORE	40,399	128		40,271	85,000			85,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER				0				0
8	SUBTOTAL	213,226	323,756	0	(110,530)	293,000	345,834	0	(52,834)
9	ATHLETIC TRANSFER **	105,599			105,599	100,000			100,000
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	318,825	323,756	0	(4,931)	393,000	345,834	0	47,166

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

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

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

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

MID-SOUTH COMMUNITY COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						205
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	15	Black Male:	3	Other Male:	1	Total Male: 19
White Female:	21	Black Female:	6	Other Female:	0	Total Female: 27
Nonclassified Health Care Employees:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: 0
White Female:	0	Black Female:	0	Other Female:	2	Total Female: 2
Classified Employees:						
White Male:	6	Black Male:	3	Other Male:	0	Total Male: 9
White Female:	17	Black Female:	6	Other Female:	0	Total Female: 23
Faculty:						
White Male:	42	Black Male:	13	Other Male:	2	Total Male: 57
White Female:	35	Black Female:	32	Other Female:	1	Total Female: 68
Total White Male:	63	Total Black Male:	19	Total Other Male:	3	Total Male: 85
Total White Female:	73	Total Black Female:	44	Total Other Female:	3	Total Female: 120
Total White:	136	Total Black:	63	Total Other:	6	Total Employees: 205
				Total Minority:	69	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: MID-SOUTH COMMUNITY COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
Murdock Enterprises, Inc	\$261,132	X					

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 1

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$370,283
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 47%

NOTE: Our contracts awarded also includes a contract for \$327,201 which was to Marcis & Associates. This is a minority owned business from Houston, Texas. The owners of this company are Hispanic.

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF MID-SOUTH COMMUNITY COLLEGE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION NATIONAL PARK COMMUNITY COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	10,838,028		10,836,955		11,928,143		10,975,366		10,975,366	
2	CASH	11,501,673		45,900,000		45,900,000		45,900,000		45,900,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$22,339,701	358	\$56,736,955	359	\$57,828,143	390	\$56,875,366	390	\$56,875,366	390
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	113,646	1%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	8,943,803	40%	9,046,489	16%			9,184,900	16%	9,184,900	16%
14	EDUCATIONAL EXCELLENCE TRUST FUND	1,110,553	5%	1,122,445	2%			1,122,445	2%	1,122,445	2%
15	WORKFORCE 2000	670,026	3%	668,021	1%			668,021	1%	668,021	1%
16	CASH FUNDS	9,487,395	42%	31,028,000	55%			31,028,000	55%	31,028,000	55%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	2,014,278	9%	14,872,000	26%			14,872,000	26%	14,872,000	26%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$22,339,701	100%	\$56,736,955	100%			\$56,875,366	100%	\$56,875,366	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,488,082
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$706,140
INVENTORIES	\$53,249
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$25,000
MAJOR CRITICAL SYSTEMS FAILURES	\$116,350
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,587,343
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.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWG0000

INSTITUTION NATIONAL PARK COMMUNITY COLLEGE

APPROPRIATION _____

302

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	8,812,723	8,876,968	8,876,968	9,015,379	9,151,315
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,267,953	1,405,321	2,100,000	1,405,321	2,100,000
5	OPERATING EXPENSES	725,624	528,491	925,000	528,491	925,000
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION	26,175	26,175	26,175	26,175	26,175
10	WORKERS COMP & SURETY PREMIUM	5,553				
11						
12						
13	TOTAL APPROPRIATION	\$10,838,028	\$10,836,955	\$11,928,143	\$10,975,366	\$12,202,490
14	PRIOR YEAR FUND BALANCE**	113,646				
15	GENERAL REVENUE	8,943,803	9,046,489		9,184,900	10,412,024
16	EDUCATIONAL EXCELLENCE TRUST FUND	1,110,553	1,122,445		1,122,445	1,122,445
17	SPECIAL REVENUES * [WF2000]	670,026	668,021		668,021	668,021
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$10,838,028	\$10,836,955		\$10,975,366	\$12,202,490
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

NOTE: \$113,646 fund balance carried forward from FY 2012 to FY 2013 by state treasury. Actual funds received in FY 2013= \$10,724,382.

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2120000

INSTITUTION NATIONAL PARK COMMUNITY COLLEGE

APPROPRIATION _____

A72

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	2,668,450	9,626,240	9,626,240	9,626,240	9,626,240
2	EXTRA HELP WAGES	740,061	1,150,000	1,150,000	1,150,000	1,150,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	762,597	1,310,904	1,310,904	1,310,904	1,310,904
5	OPERATING EXPENSES	4,294,825	7,902,856	7,902,856	7,902,856	7,902,856
6	CONFERENCE FEES & TRAVEL	90,842	300,000	300,000	300,000	300,000
7	PROFESSIONAL FEES AND SERVICES	487,570	2,200,000	2,200,000	2,200,000	2,200,000
8	CAPITAL OUTLAY	1,561,675	10,500,000	10,500,000	10,500,000	10,500,000
9	CAPITAL IMPROVEMENTS		10,000,000	10,000,000	10,000,000	10,000,000
10	DEBT SERVICE	888,158	1,900,000	1,900,000	1,900,000	1,900,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS		1,000,000	1,000,000	1,000,000	1,000,000
12	PROMOTIONAL ITEMS	7,494	10,000	10,000	10,000	10,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$11,501,673	\$45,900,000	\$45,900,000	\$45,900,000	\$45,900,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	7,339,026	9,342,430		9,342,430	9,342,430
19	ALL OTHER FEES	18,905	51,840		51,840	51,840
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	2,107,966	3,114,000		3,114,000	3,114,000
21	INVESTMENT INCOME	21,498	28,371		28,371	28,371
22	FEDERAL CASH FUNDS	2,014,278	14,872,000		14,872,000	14,872,000
23	OTHER CASH FUNDS		18,491,359		18,491,359	18,491,359
24	TOTAL INCOME	\$11,501,673	\$45,900,000		\$45,900,000	\$45,900,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	358	359	390	390	390	390
TOBACCO POSITIONS						
EXTRA HELP **	251	251	402	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.

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

FORM 14-4

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

NATIONAL PARK COMMUNITY COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION	10,786	2,722		8,064	12,000	8,400		3,600
5	BOOKSTORE	2,097,180	2,394,847		(297,667)	2,515,266	2,556,666		(41,400)
6	STUDENT ORGANIZATIONS AND PUBLICATIONS		44,001		(44,001)		3,600		(3,600)
7	OTHER				0				0
8	SUBTOTAL	2,107,966	2,441,570	0	(333,604)	2,527,266	2,568,666	0	(41,400)
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***	41,400			41,400	41,400			41,400
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	2,149,366	2,441,570	0	(292,204)	2,568,666	2,568,666	0	0

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

FORM 14-5

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

NATIONAL PARK COMMUNITY COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						364
						(As of November 1, 2012)
Nonclassified Administrative Employees:						
White Male:	<u>15</u>	Black Male:	<u>1</u>	Other Male:	<u>1</u>	Total Male: <u>17</u>
White Female:	<u>34</u>	Black Female:	<u>1</u>	Other Female:	<u>0</u>	Total Female: <u>35</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>23</u>	Black Male:	<u>2</u>	Other Male:	<u>1</u>	Total Male: <u>26</u>
White Female:	<u>57</u>	Black Female:	<u>5</u>	Other Female:	<u>4</u>	Total Female: <u>66</u>
Faculty:						
White Male:	<u>83</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male: <u>84</u>
White Female:	<u>126</u>	Black Female:	<u>3</u>	Other Female:	<u>6</u>	Total Female: <u>135</u>
Total White Male:	<u>121</u>	Total Black Male:	<u>3</u>	Total Other Male:	<u>3</u>	Total Male: <u>127</u>
Total White Female:	<u>218</u>	Total Black Female:	<u>9</u>	Total Other Female:	<u>10</u>	Total Female: <u>237</u>
Total White:	<u>339</u>	Total Black:	<u>12</u>	Total Other:	<u>13</u>	Total Employees: <u>364</u>
				Total Minority:	<u>25</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: NATIONAL PARK COMMUNITY COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$142,189
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF NATIONAL PARK COMMUNITY COLLEGE
June 30, 2012**

U.S. DEPARTMENT OF EDUCATION

Finding Number:	12-175-01
State/Educational Agency(s):	National Park Community College
CFDA Number(s) and Program Title(s):	84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans (Student Financial Assistance Cluster)
Federal Award Number(s):	PO63P113508; P268K123508
Federal Award Year(s):	2012
Compliance Requirement(s) Affected:	Special Tests and Provisions
Type of Finding:	Noncompliance and Significant Deficiency

Criteria:

In accordance with 34 CFR § 668.22 of the Student Assistance General Provisions, when a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's withdrawal date. If the amount disbursed to the student is greater than the amount the student earned, the unearned funds must be returned to the Title IV programs. If the amount disbursed to the student is less than the amount the student earned and for which the student is otherwise eligible, he or she is eligible to receive a post-withdrawal disbursement (PWD) of the earned aid that was not received.

Condition and Context:

Initially, five returns were tested for compliance with the above criteria and four exceptions were detected. An additional 10 returns were selected for examination, and five more exceptions were detected. Due to the number of exceptions, College personnel recalculated all returns for the year ended June 30, 2012, and provided a listing of the recalculations for testing. Our testing confirmed the cause of the exceptions and the resulting financial effects.

Questioned Costs:

None

Cause:

The College's calculations of returns to the Title IV programs were performed based on specific criteria input into the database. When inputting the total number of calendar days in a payment period or period of enrollment, the College failed to exclude breaks of at least five consecutive days from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period as required by 34 CFR § 668.22 (f)(ii)(C)(2)(i).

Effect:

The College returned institutional costs of \$4,590 to the Federal Pell Grant Program and \$15,846 to Federal Direct Student Loans in excess of the amounts required. Additionally, the amount due to students for aid earned but not received (PWD) increased by a total of \$1,348, of which \$1,092 related to the Federal Pell Grant Program and \$256 to the Federal Direct Student Loans program.

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF NATIONAL PARK COMMUNITY COLLEGE
June 30, 2012**

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-175-01 (Continued)
State/Educational Agency(s): National Park Community College
CFDA Number(s) and Program Title(s): 84.063 – Federal Pell Grant Program
84.268 – Federal Direct Student Loans
(Student Financial Assistance Cluster)
Federal Award Number(s): PO63P113508; P268K123508
Federal Award Year(s): 2012
Compliance Requirement(s) Affected: Special Tests and Provisions
Type of Finding: Noncompliance and Significant Deficiency

Recommendation:

We recommend the College strengthen procedures to ensure that returns to the Title IV programs are calculated correctly and contact the U.S. Department of Education for resolution of this matter.

Views of Responsible Officials and Planned Corrective Action:

Incorrect Return to Title IV Calculations

Issue: Upon testing R2T4 calculations, Legislative Audit determined that the denominator in the calculation was not correctly excluding the holidays of 5 consecutive days in fall or spring terms for the 2011-2012 year. The auditor brought this to the attention of the Director of Financial Aid, the PeopleSoft consultant was contacted, and it was determined that the Registrar's Office is the office responsible for entering the holiday days into the system. With the new management information system, the holiday schedule was not updated to accurately reflect the correct number of holidays.

Immediate Solution Steps Taken

The PeopleSoft consultant contacted the Assistant Registrar and determined the correct dates for start and end of terms and holidays for year 2011-2012. The dates were entered into the correct tables in PeopleSoft.

The Financial Aid Director and Default Management Coordinator printed R2T4 calculation pages from the Image Now system to gain the correct information. The original data was recalculated by the PeopleSoft R2T4 System to utilize the corrected data. These changes resulted in fewer funds needing to be returned on behalf of the school for each student. A spreadsheet which records the R2T4s performed each year was expanded to include columns for the correct calculation amounts if funds were due to the student (PWD- post withdrawal disbursements), funds required to be returned by the school, and any loan funds students owe (but which are still repaid based on the terms of the MPN, Master Promissory Note, for each student). Columns for those three amounts by student and total were calculated, showing the difference or change the recalculations made. The PWD amount to pay to students changed a total of \$1,348, (\$1,092 related to Pell grants and \$256 to Direct Loan program). Funds to be returned by the school to the USDE were reduced by \$20,436 (\$4,590 related to the Pell grant program and \$15,846 related to the Direct Loan Program).

Long-term plan (to insure future accuracy)

Instructions on how this should be updated each year have been drafted. The Financial Aid Director, Financial Aid Counselors, and processors have been given view access to this schedule, and will review this schedule and start and end dates of the terms as part of the aid year set up process each year.

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF NATIONAL PARK COMMUNITY COLLEGE
June 30, 2012**

U.S. DEPARTMENT OF EDUCATION (Continued)

Finding Number: 12-175-01 (Continued)
State/Educational Agency(s): National Park Community College
CFDA Number(s) and Program Title(s): 84.063 – Federal Pell Grant Program
84.268 – Federal Direct Student Loans
(Student Financial Assistance Cluster)
Federal Award Number(s): PO63P113508; P268K123508
Federal Award Year(s): 2012
Compliance Requirement(s) Affected: Special Tests and Provisions
Type of Finding: Noncompliance and Significant Deficiency

The College has strengthened procedures to ensure that returns to the Title IV programs are calculated correctly and has assured the U.S. Department of Education that these discrepancies will not occur again.

We have addressed this finding, and have corrected our records accordingly. The staff members involved understand the rationale behind this finding and have assured me these discrepancies will not occur again.

Anticipated Completion Date: Complete

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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION NORTH ARKANSAS COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	8,981,521		8,985,364		9,088,591		9,107,259		9,107,259	
2	CASH	17,757,952		47,185,000		47,185,000		49,385,000		49,385,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$26,739,473	380	\$56,170,364	401	\$56,273,591	407	\$58,492,259	407	\$58,492,259	407
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	7,966,091	30%	7,966,964	14%			8,088,859	14%	8,088,859	14%
14	EDUCATIONAL EXCELLENCE TRUST FUND	438,527	2%	443,223	1%			443,223	1%	443,223	1%
15	WORKFORCE 2000	576,903	2%	575,177	1%			575,177	1%	575,177	1%
16	CASH FUNDS	9,024,368	34%	37,461,923	67%			39,385,000	67%	39,385,000	67%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	8,733,584	33%	9,723,077	17%			10,000,000	17%	10,000,000	17%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$26,739,473	100%	\$56,170,364	100%			\$58,492,259	100%	\$58,492,259	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$1,885,102
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$264,848
INVENTORIES	\$6,735
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$15,000
MAJOR CRITICAL SYSTEMS FAILURES	\$100,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,780,509
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$20,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$301,990)

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWN0000

INSTITUTION NORTH ARKANSAS COLLEGE

APPROPRIATION 291

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	6,700,000	6,700,000	6,700,000	6,707,259	6,700,000
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,148,324	1,150,000	1,250,000	1,250,000	1,300,000
5	OPERATING EXPENSES	1,131,519	1,135,364	1,138,291	1,150,000	1,297,328
6	CONFERENCE FEES & TRAVEL	0	0	100	0	100
7	PROFESSIONAL FEES AND SERVICES	0	0	100	0	100
8	CAPITAL OUTLAY	0	0	100	0	100
9	FUNDED DEPRECIATION					
10	WORKERS COMP & SURETY PREMIUM	1,678				
11						
12						
13	TOTAL APPROPRIATION	\$8,981,521	\$8,985,364	\$9,088,591	\$9,107,259	\$9,297,628
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	7,966,091	7,966,964		8,088,859	8,279,228
16	EDUCATIONAL EXCELLENCE TRUST FUND	438,527	443,223		443,223	443,223
17	SPECIAL REVENUES * [WF2000]	576,903	575,177		575,177	575,177
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$8,981,521	\$8,985,364		\$9,107,259	\$9,297,628
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2140000

INSTITUTION NORTH ARKANSAS COLLEGE

APPROPRIATION _____

A62

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	2,446,852	5,200,000	5,200,000	5,350,000	5,350,000
2	EXTRA HELP WAGES	673,728	750,000	750,000	750,000	750,000
3	OVERTIME	0	10,000	10,000	10,000	10,000
4	PERSONAL SERVICES MATCHING	2,019,530	2,500,000	2,500,000	2,500,000	2,500,000
5	OPERATING EXPENSES	3,769,027	6,000,000	6,000,000	7,000,000	7,000,000
6	CONFERENCE FEES & TRAVEL	225,715	375,000	375,000	375,000	375,000
7	PROFESSIONAL FEES AND SERVICES	151,316	300,000	300,000	350,000	350,000
8	CAPITAL OUTLAY	504,890	2,000,000	2,000,000	2,000,000	2,000,000
9	CAPITAL IMPROVEMENTS	0	12,000,000	12,000,000	12,000,000	12,000,000
10	DEBT SERVICE	0	1,000,000	1,000,000	1,000,000	1,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	7,966,694	17,000,000	17,000,000	18,000,000	18,000,000
12	PROMOTIONAL	200	50,000	50,000	50,000	50,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$17,757,952	\$47,185,000	\$47,185,000	\$49,385,000	\$49,385,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	4,612,963	4,947,950		5,000,000	5,000,000
19	ALL OTHER FEES	87,948	83,200		90,000	90,000
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	1,815,885	1,971,000		2,000,000	2,000,000
21	INVESTMENT INCOME	31,020	35,000		35,000	35,000
22	FEDERAL CASH FUNDS	8,733,584	9,723,077		10,000,000	10,000,000
23	OTHER CASH FUNDS	2,476,552	30,424,773		32,260,000	32,260,000
24	TOTAL INCOME	\$17,757,952	\$47,185,000		\$49,385,000	\$49,385,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	380	401	407	407	407	407
TOBACCO POSITIONS						
EXTRA HELP **	500	500	500	500	500	500

FORM 14-4

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

NORTH ARKANSAS COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *	11,373	280,721		(269,348)	5,000	287,069		(282,069)
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	1,763,512	1,571,427		192,085	1,906,000	1,795,201		110,799
6	STUDENT ORGANIZATIONS AND PUBLICATIONS		8,646		(8,646)		12,366		(12,366)
7	OTHER	41,000	36,212		4,788	60,000	33,853		26,147
8	SUBTOTAL	1,815,885	1,897,006	0	(81,121)	1,971,000	2,128,489	0	(157,489)
9	ATHLETIC TRANSFER **	119,335			119,335	126,312			126,312
10	OTHER TRANSFERS ***	(169,000)			(169,000)	32,688			32,688
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	1,766,220	1,897,006	0	(130,786)	2,130,000	2,128,489	0	1,511

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

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

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

FORM 14-5

NOTE: Line 7 OTHER - Student Activities, Intramurals, Summer Camps, Food Service Commission, Vending, Miscellaneous, Gym Use Fees & Tournaments

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

NORTH ARKANSAS COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>380</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>11</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>11</u>
White Female:	<u>43</u>	Black Female:	<u>0</u>	Other Female:	<u>1</u>	Total Female: <u>44</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>40</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male: <u>41</u>
White Female:	<u>77</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>77</u>
Faculty:						
White Male:	<u>77</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>77</u>
White Female:	<u>130</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>130</u>
Total White Male:	<u>128</u>	Total Black Male:	<u>0</u>	Total Other Male:	<u>1</u>	Total Male: <u>129</u>
Total White Female:	<u>250</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>1</u>	Total Female: <u>251</u>
Total White:	<u>378</u>	Total Black:	<u>0</u>	Total Other:	<u>2</u>	Total Employees: <u>380</u>
				Total Minority:	<u>2</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution

NORTH ARKANSAS COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$344,836
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF NORTH ARKANSAS COLLEGE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	11,066,006		11,611,154		17,010,046		17,231,467		17,231,467	
2	CASH	34,038,008		201,785,000		201,785,000		202,510,000		202,510,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$45,104,014	918	\$213,396,154	953	\$218,795,046	1,061	\$219,741,467	1,061	\$219,741,467	1,061
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	10,084,563	22%	10,619,202	5%			16,239,515	7%	16,239,515	7%
14	EDUCATIONAL EXCELLENCE TRUST FUND	981,443	2%	991,952	0%			991,952	0%	991,952	0%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	26,653,459	59%	136,285,000	64%			136,510,000	62%	136,510,000	62%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	7,384,549	16%	65,500,000	31%			66,000,000	30%	66,000,000	30%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$45,104,014	100%	\$213,396,154	100%			\$219,741,467	100%	\$219,741,467	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$7,859,818
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$2,068,834
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$5,473,585
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	\$730,000
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$412,601)

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

NOTE: OTHER - Reserve for Uncollectible Accounts

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWA0000

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION _____ 313

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	11,059,419	11,611,154	17,010,046	17,231,467	17,401,277
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	WORKERS COMP & SURETY PREMIUM	6,587				
11						
12						
13	TOTAL APPROPRIATION	\$11,066,006	\$11,611,154	\$17,010,046	\$17,231,467	\$17,401,277
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	10,084,563	10,619,202		16,239,515	16,409,325
16	EDUCATIONAL EXCELLENCE TRUST FUND	981,443	991,952		991,952	991,952
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$11,066,006	\$11,611,154		\$17,231,467	\$17,401,277
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

FORM 14-3

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2200000

INSTITUTION NORTHWEST ARKANSAS COMMUNITY COLLEGE

APPROPRIATION _____

B17

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	13,378,792	47,250,000	47,250,000	47,500,000	47,500,000
2	EXTRA HELP WAGES	1,148,415	2,600,000	2,600,000	2,600,000	2,600,000
3	OVERTIME	0	475,000	475,000	475,000	475,000
4	PERSONAL SERVICES MATCHING	7,902,409	22,150,000	22,150,000	22,300,000	22,300,000
5	OPERATING EXPENSES	9,569,382	72,100,000	72,100,000	72,200,000	72,200,000
6	CONFERENCE FEES & TRAVEL	369,322	1,500,000	1,500,000	1,550,000	1,550,000
7	PROFESSIONAL FEES AND SERVICES	1,002,954	4,000,000	4,000,000	4,150,000	4,150,000
8	CAPITAL OUTLAY	646,995	4,200,000	4,200,000	4,200,000	4,200,000
9	CAPITAL IMPROVEMENTS	0	41,000,000	41,000,000	41,000,000	41,000,000
10	DEBT SERVICE	0	6,510,000	6,510,000	6,535,000	6,535,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12	PROMOTIONAL ITEMS	19,739				
13						
14						
15						
16	TOTAL APPROPRIATION	\$34,038,008	\$201,785,000	\$201,785,000	\$202,510,000	\$202,510,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	19,008,567	60,400,000		60,800,000	60,800,000
19	ALL OTHER FEES	922,750	18,050,000		18,150,000	18,150,000
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME	7,167	40,000		45,000	45,000
22	FEDERAL CASH FUNDS	7,384,549	65,500,000		66,000,000	66,000,000
23	OTHER CASH FUNDS	6,714,975	57,795,000		57,515,000	57,515,000
24	TOTAL INCOME	\$34,038,008	\$201,785,000		\$202,510,000	\$202,510,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	918	953	1,061	1,061	1,061	1,061
TOBACCO POSITIONS						
EXTRA HELP **	117	360	360	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.

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

FORM 14-4

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

NORTHWEST ARKANSAS COMMUNITY COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES	195,981	341,671		(145,690)	144,500	394,500		(250,000)
4	STUDENT UNION				0				0
5	BOOKSTORE	297,817	373,131		(75,314)	300,000	0		300,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER	143,743	40,447		103,296	82,660	132,660		(50,000)
8	SUBTOTAL	637,541	755,249	0	(117,708)	527,160	527,160	0	0
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	637,541	755,249	0	(117,708)	527,160	527,160	0	0

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

FORM 14-5

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

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

NOTE: OTHER - Includes Vending Machines, Public Safety and Employee Parking Services

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

NORTHWEST ARKANSAS COMMUNITY COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						828
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>38</u>	Black Male:	<u>3</u>	Other Male:	<u>2</u>	Total Male: <u>43</u>
White Female:	<u>61</u>	Black Female:	<u>3</u>	Other Female:	<u>8</u>	Total Female: <u>72</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>40</u>	Black Male:	<u>0</u>	Other Male:	<u>16</u>	Total Male: <u>56</u>
White Female:	<u>105</u>	Black Female:	<u>1</u>	Other Female:	<u>20</u>	Total Female: <u>126</u>
Faculty:						
White Male:	<u>212</u>	Black Male:	<u>4</u>	Other Male:	<u>15</u>	Total Male: <u>231</u>
White Female:	<u>274</u>	Black Female:	<u>13</u>	Other Female:	<u>13</u>	Total Female: <u>300</u>
Total White Male:	<u>290</u>	Total Black Male:	<u>7</u>	Total Other Male:	<u>33</u>	Total Male: <u>330</u>
Total White Female:	<u>440</u>	Total Black Female:	<u>17</u>	Total Other Female:	<u>41</u>	Total Female: <u>498</u>
Total White:	<u>730</u>	Total Black:	<u>24</u>	Total Other:	<u>74</u>	Total Employees: <u>828</u>
				Total Minority:	<u>98</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution NORTHWEST ARKANSAS COMMUNITY COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
Vicky's Cleaning	\$47,627		X				
Harris Plastering and Construction	\$30,258	X					

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 2

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$71,000
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 38%

**DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF NORTHWEST ARKANSAS COMMUNITY COLLEGE
 June 30, 2012**

<p><i>Finding No. 1:</i></p>	<p>In December 2011, the College overpaid withholding taxes to the Internal Revenue Service totaling \$4,614 and was assessed a late filing penalty of \$425 for not making tax deposits in a timely manner. Subsequently, the College was assessed an additional late filing penalty by the Internal Revenue Service of \$5,103 for the March 2012 quarterly filing period. A similar finding was reported in the previous audit.</p>
<p><i>Institution's Response</i></p>	<ul style="list-style-type: none"> • In October 2012, a Certified Payroll Professional was hired to manage the Payroll Office. She provides reports to management ensuring that all tax deposits are made in a timely manner. • Payroll is reconciled to the Employer's Federal Quarterly Tax Return (form 941) each time a payroll is run, including off-cycle pays, to ensure that at the end of the quarter all taxes were paid accurately and in a timely manner.

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF NORTHWEST ARKANSAS COMMUNITY COLLEGE
June 30, 2012

<p><i>Finding No. 2:</i></p>	<p>The following information system control weaknesses were discovered during an information system audit of the Banner Payroll and Students Accounts Receivable modules completed Summer 2013.</p> <p>Application security access should be restricted to what is required to perform job functions.</p> <p>Programmers (web and application) were identified that had inappropriate update access to the Banner application and databases. This includes the ability of programming personnel to update and move programming changes into the production system.</p> <p>Failure to properly assign access permission increases the risk of accidental or intentional unauthorized transactions or data manipulation.</p>
<p><i>Recommendation</i></p>	<p>Management review and revise security accounts to eliminate programming staff's update access to the production system and also implementing a "gate keeper" (either non-programming staff or automated software) that will be utilized when moving programming changes into production.</p>
<p><i>Institution's Response</i></p>	<p>The following corrective steps are being taken:</p> <ol style="list-style-type: none"> 1. All access to production Banner forms and application servers will be removed from programming staff members by December 31, 2013. A "gate keeper" workflow process will be developed to manage the movement of programming changes into production. 2. Any emergency exceptions will require documented authorization from management.

**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION OZARKA COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	4,262,641		4,402,783		5,642,756		5,546,985		5,546,985	
2	CASH	6,492,430		13,076,000		13,076,000		14,351,000		14,351,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$10,755,071	177	\$17,478,783	187	\$18,718,756	205	\$19,897,985	219	\$19,897,985	219
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	3	0%	4,467	0%			0	0%	0	0%
13	GENERAL REVENUE	2,988,694	28%	3,126,475	18%			4,275,144	21%	4,275,144	21%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	1,275,658	12%	1,271,841	7%			1,271,841	6%	1,271,841	6%
16	CASH FUNDS	5,237,994	49%	9,576,000	55%			8,701,000	44%	8,701,000	44%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	1,254,436	12%	3,500,000	20%			5,650,000	28%	5,650,000	28%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	2,753	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$10,759,538	100%	\$17,478,783	100%			\$19,897,985	100%	\$19,897,985	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$4,467)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$3,679,112
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$674,533
INVENTORIES	\$418,749
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$10,000
MAJOR CRITICAL SYSTEMS FAILURES	\$100,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,346,855
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$200,000
OTHER (FOOTNOTE BELOW)	\$758,700
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$170,275

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

NOTE: OTHER - Board Designated Operating Reserve 708,700
 - Building Maintenance Fund/Bond Issue 50,000
 758,700

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTO0000

INSTITUTION OZARKA COLLEGE

APPROPRIATION _____

1XC

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	2,747,853	2,776,483	3,750,000	3,150,000	3,850,000
2	EXTRA HELP WAGES	100,000	125,000	125,000	145,685	150,000
3	OVERTIME	0	100	100	100	100
4	PERSONAL SERVICES MATCHING	1,413,352	1,500,000	1,766,456	2,250,000	1,771,239
5	OPERATING EXPENSES	200	200	200	200	200
6	CONFERENCE FEES & TRAVEL	200	200	200	200	200
7	PROFESSIONAL FEES AND SERVICES	200	200	200	200	200
8	CAPITAL OUTLAY	200	200	200	200	200
9	FUNDED DEPRECIATION	0	200	200	200	200
10	CAPITAL IMPROVEMENTS	0	200	200	200	200
11	WORKERS COMP ADMIN FEE	636				
12						
13	TOTAL APPROPRIATION	\$4,262,641	\$4,402,783	\$5,642,756	\$5,546,985	\$5,772,539
14	PRIOR YEAR FUND BALANCE**	3	4,467			
15	GENERAL REVENUE	2,988,694	3,126,475		4,275,144	4,500,698
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	1,275,658	1,271,841		1,271,841	1,271,841
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	2,753				
21	TOTAL INCOME	\$4,267,108	\$4,402,783		\$5,546,985	\$5,772,539
22	EXCESS (FUNDING)/APPROPRIATION	(\$4,467)	\$0		\$0	\$0

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

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

FORM 14-3

NOTE: Line 20 - OTHER STATE TREASURY FUNDS: Higher Education Tuition Adjustment Fund and Marketing & Redistribution Funds

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2870000

INSTITUTION OZARKA COLLEGE

APPROPRIATION _____

B63

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,977,470	3,000,000	3,000,000	3,000,000	3,000,000
2	EXTRA HELP WAGES	219,810	225,000	225,000	250,000	225,000
3	OVERTIME	0	1,000	1,000	1,000	1,000
4	PERSONAL SERVICES MATCHING	1,222,560	1,400,000	1,400,000	1,650,000	1,400,000
5	OPERATING EXPENSES	2,654,224	4,275,000	4,275,000	4,275,000	4,275,000
6	CONFERENCE FEES & TRAVEL	14,138	75,000	75,000	75,000	75,000
7	PROFESSIONAL FEES AND SERVICES	9,800	250,000	250,000	250,000	250,000
8	CAPITAL OUTLAY	121,804	225,000	225,000	225,000	225,000
9	CAPITAL IMPROVEMENTS	0	3,000,000	3,000,000	4,000,000	3,000,000
10	DEBT SERVICE	272,624	600,000	600,000	600,000	600,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12	PROMOTIONAL ITEMS	0	25,000	25,000	25,000	25,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$6,492,430	\$13,076,000	\$13,076,000	\$14,351,000	\$13,076,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	3,486,474	4,500,000		4,250,000	4,250,000
19	ALL OTHER FEES	369,369	650,000		650,000	650,000
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME	13,918	20,000		76,000	76,000
22	FEDERAL CASH FUNDS	1,254,436	3,500,000		5,650,000	5,650,000
23	OTHER CASH FUNDS	1,368,233	4,406,000		3,725,000	2,450,000
24	TOTAL INCOME	\$6,492,430	\$13,076,000		\$14,351,000	\$13,076,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	177	187	205	219	219	205
TOBACCO POSITIONS						
EXTRA HELP **	100	100	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

FORM 14-4

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

OZARKA COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES	85,707	151,113		(65,406)	71,600	150,532		(78,932)
4	STUDENT UNION				0				0
5	BOOKSTORE	848,688	736,051		112,637	844,800	713,402		131,398
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER: PRESCHOOL	196,658	288,021		(91,363)	252,200	294,796		(42,596)
8	SUBTOTAL	1,131,053	1,175,185	0	(44,132)	1,168,600	1,158,730	0	9,870
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	1,131,053	1,175,185	0	(44,132)	1,168,600	1,158,730	0	9,870

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

FORM 14-5

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

OZARKA COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>178</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>11</u>	Black Male:	<u>0</u>	Other Male:	<u>1</u>	Total Male: <u>12</u>
White Female:	<u>23</u>	Black Female:	<u>0</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>7</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>7</u>
Classified Employees:						
White Male:	<u>13</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>13</u>
White Female:	<u>29</u>	Black Female:	<u>0</u>	Other Female:	<u>1</u>	Total Female: <u>30</u>
Faculty:						
White Male:	<u>34</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>34</u>
White Female:	<u>63</u>	Black Female:	<u>0</u>	Other Female:	<u>2</u>	Total Female: <u>65</u>
Total White Male:	<u>58</u>	Total Black Male:	<u>0</u>	Total Other Male:	<u>1</u>	Total Male: <u>59</u>
Total White Female:	<u>114</u>	Total Black Female:	<u>0</u>	Total Other Female:	<u>5</u>	Total Female: <u>119</u>
Total White:	<u>172</u>	Total Black:	<u>0</u>	Total Other:	<u>6</u>	Total Employees: <u>178</u>
				Total Minority:	<u>6</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: OZARKA COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$19,648
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF OZARKA COLLEGE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	10,369,570		10,323,808		10,443,562		10,462,473		10,462,473	
2	CASH	7,862,710		45,630,000		45,630,000		45,630,000		45,630,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$18,232,280	222	\$55,953,808	325	\$56,073,562	325	\$56,092,473	325	\$56,092,473	325
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	51,916	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	9,063,088	50%	9,063,088	16%			9,201,753	16%	9,201,753	16%
14	EDUCATIONAL EXCELLENCE TRUST FUND	723,120	4%	730,864	1%			730,864	1%	730,864	1%
15	WORKFORCE 2000	531,446	3%	529,856	1%			529,856	1%	529,856	1%
16	CASH FUNDS	5,295,223	29%	42,830,000	77%			42,830,000	76%	42,830,000	76%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	2,567,487	14%	2,800,000	5%			2,800,000	5%	2,800,000	5%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	18,232,280	100%	55,953,808	100%			56,092,473	100%	56,092,473	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$6,956,785
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$2,222,141
INVENTORIES	\$59,156
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	
MAJOR CRITICAL SYSTEMS FAILURES	\$100,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$2,228,169
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$300,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$2,047,319

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWP0000

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS
HELENA CAMPUS

APPROPRIATION _____

308

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	5,836,610	5,756,217	5,826,018	5,833,532	5,963,623
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,129,835	1,138,467	1,152,272	1,153,759	1,179,487
5	OPERATING EXPENSES	437,064	440,403	445,743	446,318	456,271
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$7,403,509	\$7,335,087	\$7,424,033	\$7,433,609	\$7,599,381
14	PRIOR YEAR FUND BALANCE**	51,916				
15	GENERAL REVENUE	6,628,473	6,604,223		6,702,745	6,868,517
16	EDUCATIONAL EXCELLENCE TRUST FUND	723,120	730,864		730,864	730,864
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$7,403,509	\$7,335,087		\$7,433,609	\$7,599,381
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWP0000

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS
DEWITT CAMPUS

APPROPRIATION 1BW

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	831,758	838,112	849,447	849,369	870,903
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	188,733	190,175	192,747	192,729	197,616
5	OPERATING EXPENSES	190,000	191,452	194,041	194,024	198,942
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$1,210,491	\$1,219,739	\$1,236,235	\$1,236,122	\$1,267,461
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	679,045	689,883		706,266	737,605
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	531,446	529,856		529,856	529,856
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$1,210,491	\$1,219,739		\$1,236,122	\$1,267,461
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWP0000

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS
STUTTGART CAMPUS

APPROPRIATION 413

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,210,219	1,219,465	1,229,331	1,235,844	1,252,513
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	245,351	247,225	249,225	250,546	253,925
5	OPERATING EXPENSES	300,000	302,292	304,738	306,352	310,484
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$1,755,570	\$1,768,982	\$1,783,294	\$1,792,742	\$1,816,922
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	1,755,570	1,768,982		1,792,742	1,816,922
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$1,755,570	\$1,768,982		\$1,792,742	\$1,816,922
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2150000

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS
HELENA CAMPUS

APPROPRIATION _____

A73

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	76,812	3,500,000	3,500,000	3,500,000	3,500,000
2	EXTRA HELP WAGES	549,978	550,000	550,000	650,000	550,000
3	OVERTIME	24,850	140,000	140,000	140,000	140,000
4	PERSONAL SERVICES MATCHING	1,232,029	1,500,000	1,500,000	1,500,000	1,500,000
5	OPERATING EXPENSES	1,805,372	4,675,000	4,675,000	4,675,000	4,675,000
6	CONFERENCE FEES & TRAVEL	171,880	200,000	200,000	200,000	200,000
7	PROFESSIONAL FEES AND SERVICES	436,509	1,000,000	1,000,000	1,000,000	1,000,000
8	CAPITAL OUTLAY	135,560	3,000,000	3,000,000	2,900,000	3,000,000
9	CAPITAL IMPROVEMENTS	0	10,000,000	10,000,000	10,000,000	10,000,000
10	DEBT SERVICE	771,225	3,000,000	3,000,000	3,000,000	3,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12	PROMOTIONAL ITEMS	14,311	25,000	25,000	25,000	25,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$5,218,525	\$27,590,000	\$27,590,000	\$27,590,000	\$27,590,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	2,055,231	1,864,337		1,900,000	1,900,000
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	23,270	23,000		23,000	23,000
21	INVESTMENT INCOME	34,850	10,000		10,000	10,000
22	FEDERAL CASH FUNDS	2,567,487	2,800,000		2,800,000	2,800,000
23	OTHER CASH FUNDS	537,687	22,892,663		22,857,000	22,857,000
24	TOTAL INCOME	\$5,218,525	\$27,590,000		\$27,590,000	\$27,590,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	142	188	188	188	188	188
TOBACCO POSITIONS						
EXTRA HELP **	103	600	600	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2150000

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS
DEWITT CAMPUS

APPROPRIATION

B08

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	205,179	750,000	750,000	750,000	750,000
2	EXTRA HELP WAGES	80,733	200,000	200,000	200,000	200,000
3	OVERTIME	0	70,000	70,000	70,000	70,000
4	PERSONAL SERVICES MATCHING	136,227	250,000	250,000	250,000	250,000
5	OPERATING EXPENSES	250,606	1,150,000	1,150,000	1,150,000	1,150,000
6	CONFERENCE FEES & TRAVEL	4,451	50,000	50,000	50,000	50,000
7	PROFESSIONAL FEES AND SERVICES	0	50,000	50,000	50,000	50,000
8	CAPITAL OUTLAY	133,760	250,000	250,000	250,000	250,000
9	CAPITAL IMPROVEMENTS	0	5,000,000	5,000,000	5,000,000	5,000,000
10	DEBT SERVICE	0	1,000,000	1,000,000	1,000,000	1,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$810,956	\$8,770,000	\$8,770,000	\$8,770,000	\$8,770,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	440,880	450,000		450,000	450,000
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME					
22	FEDERAL CASH FUNDS					
23	OTHER CASH FUNDS	370,076	8,320,000		8,320,000	8,320,000
24	TOTAL INCOME	\$810,956	\$8,770,000		\$8,770,000	\$8,770,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	36	66	66	66	66	66
TOBACCO POSITIONS						
EXTRA HELP **	29	150	150	150	150	150

FORM 14-4

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2150000

INSTITUTION PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS
STUTT GART CAMPUS

APPROPRIATION

A81

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	694,292	1,100,000	1,100,000	1,100,000	1,100,000
2	EXTRA HELP WAGES	189,216	250,000	250,000	275,000	250,000
3	OVERTIME	458	70,000	70,000	70,000	70,000
4	PERSONAL SERVICES MATCHING	350,000	350,000	350,000	425,000	350,000
5	OPERATING EXPENSES	556,919	1,150,000	1,150,000	1,150,000	1,150,000
6	CONFERENCE FEES & TRAVEL	16,599	50,000	50,000	50,000	50,000
7	PROFESSIONAL FEES AND SERVICES	0	50,000	50,000	50,000	50,000
8	CAPITAL OUTLAY	25,745	250,000	250,000	250,000	250,000
9	CAPITAL IMPROVEMENTS	0	5,000,000	5,000,000	4,900,000	5,000,000
10	DEBT SERVICE	0	1,000,000	1,000,000	1,000,000	1,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$1,833,229	\$9,270,000	\$9,270,000	\$9,270,000	\$9,270,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	599,995	600,000		600,000	600,000
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME					
22	FEDERAL CASH FUNDS					
23	OTHER CASH FUNDS	1,233,234	8,670,000		8,670,000	8,670,000
24	TOTAL INCOME	\$1,833,229	\$9,270,000		\$9,270,000	\$9,270,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	44	71	71	71	71	71
TOBACCO POSITIONS						
EXTRA HELP **	25	150	150	150	150	150

FORM 14-4

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

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

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES	84,235	170,932		(86,697)	75,000	150,912		(75,912)
4	STUDENT UNION				0				0
5	BOOKSTORE	43,026			43,026	80,000	0		80,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS		27,460		(27,460)		33,000		(33,000)
7	OTHER	95,117	17,864		77,253	86,000	35,000		51,000
8	SUBTOTAL	222,378	216,256	0	6,122	241,000	218,912	0	22,088
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***	50,000			50,000	50,000			50,000
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	272,378	216,256	0	56,122	291,000	218,912	0	72,088

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

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

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

NOTE: Line 7 OTHER - Facility Rental

FORM 14-5

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

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

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>222</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>5</u>	Black Male:	<u>7</u>	Other Male:	<u>0</u>	Total Male: <u>12</u>
White Female:	<u>30</u>	Black Female:	<u>16</u>	Other Female:	<u>0</u>	Total Female: <u>46</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>18</u>	Black Male:	<u>13</u>	Other Male:	<u>0</u>	Total Male: <u>31</u>
White Female:	<u>40</u>	Black Female:	<u>20</u>	Other Female:	<u>0</u>	Total Female: <u>60</u>
Faculty:						
White Male:	<u>16</u>	Black Male:	<u>3</u>	Other Male:	<u>1</u>	Total Male: <u>20</u>
White Female:	<u>45</u>	Black Female:	<u>7</u>	Other Female:	<u>1</u>	Total Female: <u>53</u>
Total White Male: <u>39</u>						Total Male: <u>63</u>
Total White Female: <u>115</u>						Total Female: <u>159</u>
Total Black Male: <u>23</u>						
Total Black Female: <u>43</u>						
Total Other Male: <u>1</u>						
Total Other Female: <u>1</u>						
Total White: <u>154</u>						Total Employees: <u>222</u>
Total Black: <u>66</u>						
Total Other: <u>2</u>						
Total Minority: <u>68</u>						

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$158,216
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS
June 30, 2012

<i>Finding No. : 1</i>	To verify the accuracy of student enrollment data submitted to the Arkansas Department of Higher Education, we examined supporting documentation and discovered one student, reported as enrolled, had withdrawn from a Spring 2012 class, prior to the eleventh class day.
<i>Institution's Response:</i>	Policies and procedures in place in the Registrar's Office will be reviewed and strengthened, as necessary, to insure that all student enrollment data is accurate and adequately documented. Advisors and instructors will be reminded of the importance of submitting all drop forms in a timely manner.

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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION PULASKI TECHNICAL COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	17,087,510		17,411,209		24,052,148		23,500,328		23,500,328	
2	CASH	120,260,536		398,200,000		398,200,000		398,200,000		398,200,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$137,348,046	720	\$415,611,209	754	\$422,252,148	998	\$421,700,328	998	\$421,700,328	998
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	349,826	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	14,457,088	11%	15,137,437	4%			21,226,556	5%	21,226,556	5%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	2,280,596	2%	2,273,772	1%			2,273,772	1%	2,273,772	1%
16	CASH FUNDS	35,738,742	26%	34,069,524	8%			36,270,000	9%	36,270,000	9%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	84,521,794	62%	364,130,476	88%			361,930,000	86%	361,930,000	86%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$137,348,046	100%	\$415,611,209	100%			\$421,700,328	100%	\$421,700,328	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$15,854,458
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,694,837
INVENTORIES	\$32,469
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$189,479
INSURANCE DEDUCTIBLES	\$25,000
MAJOR CRITICAL SYSTEMS FAILURES	
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$5,095,373
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$609,725
OTHER (FOOTNOTE BELOW) Debt Service Payments	\$735,260
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$7,472,315

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTP0000

INSTITUTION PULASKI TECHNICAL COLLEGE

APPROPRIATION _____

734

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	17,066,328	17,411,209	24,052,148	23,500,328	24,605,347
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING					
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	WORKERS COMP ADMIN. COST	7,062				
11	FIDELITY BOND	1,621				
12	PUBLIC EMPLOYEES CLAIMS	12,499				
13	TOTAL APPROPRIATION	\$17,087,510	\$17,411,209	\$24,052,148	\$23,500,328	\$24,605,347
14	PRIOR YEAR FUND BALANCE**	349,826	0			
15	GENERAL REVENUE	14,457,088	15,137,437		21,226,556	22,331,575
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	2,280,596	2,273,772		2,273,772	2,273,772
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$17,087,510	\$17,411,209		\$23,500,328	\$24,605,347
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2930000

INSTITUTION PULASKI TECHNICAL COLLEGE

APPROPRIATION _____

B66

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	7,597,311	18,800,000	18,800,000	18,800,000	18,800,000
2	EXTRA HELP WAGES	1,502,124	3,500,000	3,500,000	3,500,000	3,500,000
3	OVERTIME	13,460	100,000	100,000	100,000	100,000
4	PERSONAL SERVICES MATCHING	6,876,423	25,000,000	25,000,000	25,000,000	25,000,000
5	OPERATING EXPENSES	84,543,535	250,045,000	250,045,000	250,040,000	250,040,000
6	CONFERENCE FEES & TRAVEL	394,864	700,000	700,000	700,000	700,000
7	PROFESSIONAL FEES AND SERVICES	3,656,374	7,000,000	7,000,000	7,000,000	7,000,000
8	CAPITAL OUTLAY	9,733,935	8,000,000	8,000,000	8,000,000	8,000,000
9	CAPITAL IMPROVEMENTS		75,000,000	75,000,000	75,000,000	75,000,000
10	DEBT SERVICE	5,919,757	10,000,000	10,000,000	10,000,000	10,000,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12	PROMOTIONAL ITEMS	22,753	55,000	55,000	60,000	60,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$120,260,536	\$398,200,000	\$398,200,000	\$398,200,000	\$398,200,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	29,912,282	27,837,570		30,000,000	30,000,000
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	1,198,253	1,198,625		1,200,000	1,200,000
21	INVESTMENT INCOME	81,695	50,200		70,000	70,000
22	FEDERAL CASH FUNDS	84,521,794	364,130,476		361,930,000	361,930,000
23	OTHER CASH FUNDS	4,546,512	4,983,129		5,000,000	5,000,000
24	TOTAL INCOME	\$120,260,536	\$398,200,000		\$398,200,000	\$398,200,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	720	754	998	998	998	998
TOBACCO POSITIONS						
EXTRA HELP **	340	350	400	400	400	400

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

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

PULASKI TECHNICAL COLLEGE
 (NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	676,654			676,654	600,000			600,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER Vending	37,775			37,775	60,000			60,000
8	SUBTOTAL	714,429	0	0	714,429	660,000	0	0	660,000
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	714,429	0	0	714,429	660,000	0	0	660,000

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

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

PULASKI TECHNICAL COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						752
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>37</u>	Black Male:	<u>10</u>	Other Male:	<u>2</u>	Total Male: <u>49</u>
White Female:	<u>57</u>	Black Female:	<u>18</u>	Other Female:	<u>1</u>	Total Female: <u>76</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>24</u>	Black Male:	<u>11</u>	Other Male:	<u>0</u>	Total Male: <u>35</u>
White Female:	<u>44</u>	Black Female:	<u>26</u>	Other Female:	<u>2</u>	Total Female: <u>72</u>
Faculty:						
White Male:	<u>199</u>	Black Male:	<u>27</u>	Other Male:	<u>5</u>	Total Male: <u>231</u>
White Female:	<u>233</u>	Black Female:	<u>49</u>	Other Female:	<u>7</u>	Total Female: <u>289</u>
Total White Male:	<u>260</u>	Total Black Male:	<u>48</u>	Total Other Male:	<u>7</u>	Total Male: <u>315</u>
Total White Female:	<u>334</u>	Total Black Female:	<u>93</u>	Total Other Female:	<u>10</u>	Total Female: <u>437</u>
Total White:	<u>594</u>	Total Black:	<u>141</u>	Total Other:	<u>17</u>	Total Employees: <u>752</u>
				Total Minority:	<u>158</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: PULASKI TECHNICAL COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$386,398
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF PULASKI TECHNICAL COLLEGE
 June 30, 2012**

<p><i>Finding No: 1</i></p>	<p>Financial statements should be presented fairly in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The College's internal control system did not detect or prevent material misstatements in the financial statements. Key errors in the Comparative Statement of Net Assets, the Comparative Statement of Revenues, Expenses, and Changes in Net Assets, the Comparative Statement of Cash Flows, and the Notes to the Financial Statements included:</p> <p>Comparative Statement of Net Assets and Comparative Statement of Revenues, Expenses, and Changes in Net Assets</p> <p>a) Due to errors in the calculation of accrued bond interest payable (\$135,143) and the amortization of a loss on refunding bonds (\$129,212), various accounts were overstated with corresponding understatements in other accounts. As a result of these errors the related expense account (interest on capital assets - related debt) was misstated on the Statement of Revenues, Expenses, and Changes in Net Assets.</p> <p>b) Due to misclassifications, invested in capital assets, net of related debt was understated by \$1,090,895 and restricted net assets were overstated by the same amount.</p> <p>Comparative Statement of Cash Flows</p> <p>There were overstatements totaling \$72,250,140 relating to various accounts with corresponding understatements in other accounts. The majority of the errors pertained to transactions related to the College's reporting of financial activity from a \$69,485,000 bond issue.</p> <p>Notes to the Financial Statements</p> <p>a) Due to a misclassification, the other accounts payable unexpended plant was overstated and other accounts payable debt retirement was understated by \$1,084,964 in the disaggregation of payables note disclosure (Note 7).</p> <p>b) In the public fund deposits and investments note disclosure (Note 2), the amount of deposits insured (FDIC) was understated by \$1,083,164, the collateral held by pledging bank was overstated by \$1,008,380, and uncollateralized deposits were overstated by \$74,784.</p> <p>c) In the changes in long-term liabilities section (Note 5), the compensated absences payable was understated by \$103,622.</p>

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF PULASKI TECHNICAL COLLEGE
June 30, 2012

<p><i>Institution's Response</i></p>	<p>Comparative Statement of Net Assets and Comparative Statement of Revenues, Expenses, and Changes in Net Assets</p> <p>a) There was an error in the formula that picked up the wrong line on the spreadsheet. It has been since corrected prior to the final exit on August 29, 2013. Documents have already been changed to reflect the correct number of years to amortize the loss on refunding prior to the final exit interview.</p> <p>b) The net effect on the restricted net assets was actually \$5,931. The fund balance will be reviewed by the Controller prior to October 31 of each year.</p> <p>Comparative Statement of Cash Flows</p> <p>Bond proceeds were not deposited in our construction fund checking account as it was in past bond issues, but were deposited to a construction fund with the trustee. Those funds were subsequently counted as cash instead of deposits with trustee. If and when bonds are sold again to finance the acquisition of capital projects, we will use a third party to review the cash flow statement.</p> <p>Notes to the Financial Statements</p> <p>a) The College will have the notes reviewed and proofread by the Controller and the Administrator of Grants and Contracts prior to October 31st of each year.</p> <p>b) The College will have the notes reviewed and proofread by the Controller and the Administrator of Grants and Contracts prior to October 31 of each year.</p> <p>c) The College will have the notes reviewed and proofread by the Controller prior to October 31 of each year.</p>
<p><i>Finding No: 2</i></p>	<p>Proper segregation of duties prevents fraud and misappropriation of assets and should be incorporated into security access assigned to users. Duties were not properly segregated in accounting roles within the Pulaski Technical College Business, Payroll, and Human Resources Offices, as users of the Poise System had excessive access to the Payroll module. System access assigned to these users provided enhanced opportunities to process and conceal unauthorized transactions, increasing the risk of misappropriated funds and fraudulent reporting.</p>
<p><i>Institution's Response</i></p>	<p>Henceforth, rate of pay will be set up and updated in POISE by Human Resources representatives. Payroll representatives will review the information entered and compare it with the written documentation provided for quality assurance purposes. Payroll will report to HR any questions or entry errors found. If corrections or</p>

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF PULASKI TECHNICAL COLLEGE
June 30, 2012

	adjustments are required, they will be made by Human Resources.
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<i>Finding No: 3</i>	The College had uninsured and uncollateralized deposits totaling \$1,300,484 at June 30, 2012.
<i>Institution's Response</i>	This happened because of a timing issue. The deposit was made after 4:00 pm on Friday, June 29, 2012 and it was not collateralized until Monday morning. The bank could not provide collateral during the weekend because it was closed for business. The deposits will be made earlier in the day if the last day of the fiscal year falls on a Friday.

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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION RICH MOUNTAIN COMMUNITY COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	3,397,250		3,404,968		3,526,305		3,454,033		3,454,033	
2	CASH	3,707,518		9,860,742		9,860,742		10,110,742		10,110,742	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$7,104,768	176	\$13,265,710	110	\$13,387,047	130	\$13,564,775	130	\$13,564,775	130
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	3,201,250	45%	3,206,869	24%			3,255,934	24%	3,255,934	24%
14	EDUCATIONAL EXCELLENCE TRUST FUND	196,000	3%	198,099	1%			198,099	1%	198,099	1%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	1,780,041	25%	4,860,742	37%			4,860,742	36%	4,860,742	36%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	1,927,477	27%	5,000,000	38%			5,250,000	39%	5,250,000	39%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$7,104,768	100%	\$13,265,710	100%			\$13,564,775	100%	\$13,564,775	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,317,020
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$200,000
INVENTORIES	\$150,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$50,000
INSURANCE DEDUCTIBLES	\$25,000
MAJOR CRITICAL SYSTEMS FAILURES	\$500,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$625,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$750,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$17,020

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWR0000

INSTITUTION RICH MOUNTAIN COMMUNITY COLLEGE

APPROPRIATION _____

112

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	2,336,009	2,375,000	2,375,000	2,400,000	2,395,000
2	EXTRA HELP WAGES	25,000	30,000	30,000	30,000	30,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	500,388	525,000	525,000	525,000	545,000
5	OPERATING EXPENSES	472,326	474,968	500,000	499,033	525,000
6	CONFERENCE FEES & TRAVEL	23,140	0	36,305	0	37,410
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	40,000	0	60,000	0	75,000
9	FUNDED DEPRECIATION					
10	WORKERS COMP	387				
11						
12						
13	TOTAL APPROPRIATION	\$3,397,250	\$3,404,968	\$3,526,305	\$3,454,033	\$3,607,410
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	3,201,250	3,206,869		3,255,934	3,409,311
16	EDUCATIONAL EXCELLENCE TRUST FUND	196,000	198,099		198,099	198,099
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$3,397,250	\$3,404,968		\$3,454,033	\$3,607,410
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2190000

INSTITUTION RICH MOUNTAIN COMMUNITY COLLEGE

APPROPRIATION _____

A26

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,354,432	2,667,142	2,667,142	2,767,142	2,767,142
2	EXTRA HELP WAGES	215,887	325,000	325,000	325,000	325,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	622,801	1,350,000	1,350,000	1,400,000	1,400,000
5	OPERATING EXPENSES	1,373,350	1,500,000	1,500,000	1,600,000	1,600,000
6	CONFERENCE FEES & TRAVEL	51,477	353,600	353,600	353,600	353,600
7	PROFESSIONAL FEES AND SERVICES	0	15,000	15,000	15,000	15,000
8	CAPITAL OUTLAY	89,570	3,000,000	3,000,000	3,000,000	3,000,000
9	CAPITAL IMPROVEMENTS	0	300,000	300,000	300,000	300,000
10	DEBT SERVICE	0	350,000	350,000	350,000	350,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$3,707,518	\$9,860,742	\$9,860,742	\$10,110,742	\$10,110,742
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	1,597,686	1,950,624		1,950,624	1,950,624
19	ALL OTHER FEES	178,971	217,450		217,450	217,450
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	0	0		0	0
21	INVESTMENT INCOME	3,384	0		0	0
22	FEDERAL CASH FUNDS	1,927,477	5,000,000		5,250,000	5,250,000
23	OTHER CASH FUNDS	0	2,692,668		2,692,668	2,692,668
24	TOTAL INCOME	\$3,707,518	\$9,860,742		\$10,110,742	\$10,110,742
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	176	110	130	130	130	130
TOBACCO POSITIONS						
EXTRA HELP **	40	45	80	80	80	80

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

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

FORM 14-4

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

RICH MOUNTAIN COMMUNITY COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	315,659	257,141	0	58,518	375,000	350,044	0	24,956
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER				0				0
8	SUBTOTAL	315,659	257,141	0	58,518	375,000	350,044	0	24,956
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	315,659	257,141	0	58,518	375,000	350,044	0	24,956

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

FORM 14-5

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

RICH MOUNTAIN COMMUNITY COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						176
						(As of November 1, 2012)
Nonclassified Administrative Employees:						
White Male:	<u>16</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>16</u>
White Female:	<u>65</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>65</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>6</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>6</u>
White Female:	<u>14</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>14</u>
Faculty:						
White Male:	<u>34</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>34</u>
White Female:	<u>43</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>43</u>
Total White Male:						<u>54</u>
Total White Female:						<u>122</u>
Total Black Male:						<u>0</u>
Total Black Female:						<u>0</u>
Total Other Male:						<u>0</u>
Total Other Female:						<u>0</u>
Total White:						<u>176</u>
Total Black:						<u>0</u>
Total Other:						<u>0</u>
Total Minority:						<u>0</u>
Total Employees:						<u>176</u>

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution:

RICH MOUNTAIN COMMUNITY COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$355,960
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF RICH MOUNTAIN COMMUNITY COLLEGE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION SOUTH ARKANSAS COMMUNITY COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	6,964,924		7,008,970		7,462,326		7,176,294		7,176,294	
2	CASH	8,949,865		35,303,015		35,303,015		35,303,015		35,303,015	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$15,914,789	224	\$42,311,985	231	\$42,765,341	330	\$42,479,309	330	\$42,479,309	330
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	1	0%			0	0%	0	0%
13	GENERAL REVENUE	5,994,316	38%	6,034,307	14%			6,201,632	15%	6,201,632	15%
14	EDUCATIONAL EXCELLENCE TRUST FUND	507,835	3%	513,273	1%			513,273	1%	513,273	1%
15	WORKFORCE 2000	462,774	3%	461,389	1%			461,389	1%	461,389	1%
16	CASH FUNDS	7,437,450	47%	27,337,913	65%			26,749,317	63%	26,749,317	63%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	1,512,415	10%	7,965,102	19%			8,553,698	20%	8,553,698	20%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$15,914,790	100%	\$42,311,985	100%			\$42,479,309	100%	\$42,479,309	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$1)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,409,783
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$350,000
INVENTORIES	\$35,000
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$11,000
MAJOR CRITICAL SYSTEMS FAILURES	\$350,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,550,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$113,783

*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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

SOUTH ARKANSAS COMMUNITY COLLEGE

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	REGULAR SALARIES	33,033	25,000	25,000	25,000
2	EXTRA HELP		15,000	15,000	15,000
3	PERSONAL SERVICE MATCHING	14,860	10,000	10,000	10,000
4	OPERATING EXPENSES	28,248	25,000	25,000	25,000
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	76,141	75,000	75,000	\$75,000
17	NET LOCAL INCOME-Donations	12,205			
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE	63,936	75,000	75,000	75,000
20	EDUCATIONAL EXCELLENCE				
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	76,141	75,000	75,000	\$75,000

FORM 14-2

* 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.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CWS0000

INSTITUTION SOUTH ARKANSAS COMMUNITY COLLEGE

APPROPRIATION _____

793

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	4,646,449	4,680,000	4,680,000	4,705,000	4,680,000
2	EXTRA HELP WAGES	75,000	100,000	100,000	115,000	100,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,336,000	1,400,000	1,400,000	1,410,000	1,400,000
5	OPERATING EXPENSES	897,475	808,970	1,262,326	926,294	1,433,960
6	CONFERENCE FEES & TRAVEL	10,000	10,000	10,000	10,000	10,000
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	10,000	10,000	10,000	10,000
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$6,964,924	\$7,008,970	\$7,462,326	\$7,176,294	\$7,633,960
14	PRIOR YEAR FUND BALANCE**		1			
15	GENERAL REVENUE	5,994,316	6,034,307		6,201,632	6,659,298
16	EDUCATIONAL EXCELLENCE TRUST FUND	507,835	513,273		513,273	513,273
17	SPECIAL REVENUES * [WF2000]	462,774	461,389		461,389	461,389
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$6,964,925	\$7,008,970		\$7,176,294	\$7,633,960
22	EXCESS (FUNDING)/APPROPRIATION	(\$1)	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2210000

INSTITUTION SOUTH ARKANSAS COMMUNITY COLLEGE

APPROPRIATION _____

B78

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	2,960,426	8,895,663	8,895,663	8,895,663	8,895,663
2	EXTRA HELP WAGES	298,507	1,044,591	1,044,591	1,044,591	1,044,591
3	OVERTIME	11,906	81,225	81,225	81,225	81,225
4	PERSONAL SERVICES MATCHING	1,192,317	3,744,429	3,744,429	3,744,429	3,744,429
5	OPERATING EXPENSES	3,447,063	8,531,408	8,531,408	8,531,408	8,531,408
6	CONFERENCE FEES & TRAVEL	155,981	781,498	781,498	781,498	781,498
7	PROFESSIONAL FEES AND SERVICES	91,917	712,590	712,590	712,590	712,590
8	CAPITAL OUTLAY	479,682	653,535	653,535	653,535	653,535
9	CAPITAL IMPROVEMENTS	0	7,000,000	7,000,000	7,000,000	7,000,000
10	DEBT SERVICE	274,387	833,076	833,076	833,076	833,076
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	32,547	3,000,000	3,000,000	3,000,000	3,000,000
12	PROMOTION ITEMS	5,132	25,000	25,000	25,000	25,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$8,949,865	\$35,303,015	\$35,303,015	\$35,303,015	\$35,303,015
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	4,097,230	4,422,991		4,644,141	4,644,141
19	ALL OTHER FEES	352,260	573,630		602,311	602,311
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	1,974,506	1,958,251		2,056,163	2,056,163
21	INVESTMENT INCOME	13,454	50,000		50,000	50,000
22	FEDERAL CASH FUNDS	1,512,415	7,965,102		8,553,698	8,553,698
23	OTHER CASH FUNDS	1,000,000	20,333,041		19,396,702	19,396,702
24	TOTAL INCOME	\$8,949,865	\$35,303,015		\$35,303,015	\$35,303,015
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	224	231	330	330	330	330
TOBACCO POSITIONS						
EXTRA HELP **	122	150	175	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SOUTH ARKANSAS COMMUNITY COLLEGE
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES	109,466	110,445		(979)	98,500	105,000		(6,500)
4	STUDENT UNION				0				0
5	BOOKSTORE	1,465,411	1,241,407		224,004	1,746,199	1,696,199		50,000
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER	403,237	692,177		(288,940)	382,825	690,119		(307,294)
8	SUBTOTAL	1,978,114	2,044,029	0	(65,915)	2,227,524	2,491,318	0	(263,794)
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***	245,036			245,036	263,794			263,794
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	2,223,150	2,044,029	0	179,121	2,491,318	2,491,318	0	0

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

FORM 14-5

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

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

NOTE: LINE 7 OTHER - Conference Center, Student Activities, Rental House, City of El Dorado, Interest Income & Transfers out

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SOUTH ARKANSAS COMMUNITY COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>223</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>16</u>	Black Male:	<u>5</u>	Other Male:	<u>1</u>	Total Male: <u>22</u>
White Female:	<u>27</u>	Black Female:	<u>1</u>	Other Female:	<u>1</u>	Total Female: <u>29</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>8</u>	Other Male:	<u>0</u>	Total Male: <u>20</u>
White Female:	<u>30</u>	Black Female:	<u>6</u>	Other Female:	<u>1</u>	Total Female: <u>37</u>
Faculty:						
White Male:	<u>34</u>	Black Male:	<u>1</u>	Other Male:	<u>1</u>	Total Male: <u>36</u>
White Female:	<u>66</u>	Black Female:	<u>13</u>	Other Female:	<u>0</u>	Total Female: <u>79</u>
Total White Male:	<u>62</u>	Total Black Male:	<u>14</u>	Total Other Male:	<u>2</u>	Total Male: <u>78</u>
Total White Female:	<u>123</u>	Total Black Female:	<u>20</u>	Total Other Female:	<u>2</u>	Total Female: <u>145</u>
Total White:	<u>185</u>	Total Black:	<u>34</u>	Total Other:	<u>4</u>	Total Employees: <u>223</u>
				Total Minority:	<u>38</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution

SOUTH ARKANSAS COMMUNITY COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							
No contracts awarded over \$25,000 for minority or non-minority business.							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED N/A
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF SOUTH ARKANSAS COMMUNITY COLLEGE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	6,373,581		5,908,959		6,672,419		6,785,317		6,785,317	
2	CASH	9,182,583		19,625,000		19,625,000		19,625,000		19,625,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$15,556,164	210	\$25,533,959	207	\$26,297,419	233	\$26,410,317	233	\$26,410,317	233
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	531,553	3%	1,108	0%			0	0%	0	0%
13	GENERAL REVENUE	5,639,168	36%	5,705,511	22%			6,582,977	25%	6,582,977	25%
14	EDUCATIONAL EXCELLENCE TRUST FUND	200,197	1%	202,340	1%			202,340	1%	202,340	1%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	5,751,827	37%	13,125,000	51%			13,125,000	50%	13,125,000	50%
17	SPECIAL REVENUES		0%		0%				0%		0%
18	FEDERAL FUNDS	3,430,756	22%	6,500,000	25%			6,500,000	25%	6,500,000	25%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	3,771	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$15,557,272	100%	\$25,533,959	100%			\$26,410,317	100%	\$26,410,317	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$1,108)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,364,510
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$327,622
INVENTORIES	\$10,785
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$50,000
INSURANCE DEDUCTIBLES	\$40,000
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)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$336,103

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CSS0000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH

APPROPRIATION

294

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	4,098,364	3,942,489	4,163,408	4,528,049	4,259,167
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,133,433	925,922	1,150,922	1,063,445	1,177,393
5	OPERATING EXPENSES	1,037,765	908,381	1,150,922	1,042,026	1,177,393
6	CONFERENCE FEES & TRAVEL	62,339	63,301	63,301	72,703	64,757
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	41,680	68,866	143,866	79,094	147,175
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$6,373,581	\$5,908,959	\$6,672,419	\$6,785,317	\$6,825,885
14	PRIOR YEAR FUND BALANCE**	531,553	1,108			
15	GENERAL REVENUE	5,639,168	5,705,511		6,582,977	6,623,545
16	EDUCATIONAL EXCELLENCE TRUST FUND	200,197	202,340		202,340	202,340
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	3,771				
21	TOTAL INCOME	\$6,374,689	\$5,908,959		\$6,785,317	\$6,825,885
22	EXCESS (FUNDING)/APPROPRIATION	(\$1,108)	\$0		\$0	\$0

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

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

FORM 14-3

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2170000

INSTITUTION SOUTHERN ARKANSAS UNIVERSITY TECH

APPROPRIATION _____

A65

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	3,033,628	3,600,000	3,600,000	3,600,000	3,600,000
2	EXTRA HELP WAGES	82,072	200,000	200,000	200,000	200,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	939,895	1,300,000	1,300,000	1,300,000	1,300,000
5	OPERATING EXPENSES	2,729,190	3,700,000	3,700,000	3,700,000	3,700,000
6	CONFERENCE FEES & TRAVEL	100,279	125,000	125,000	125,000	125,000
7	PROFESSIONAL FEES AND SERVICES	56,962	400,000	400,000	400,000	400,000
8	CAPITAL OUTLAY	29,973	250,000	250,000	250,000	250,000
9	CAPITAL IMPROVEMENTS	2,650	6,000,000	6,000,000	6,000,000	6,000,000
10	DEBT SERVICE	192,236	550,000	550,000	550,000	550,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	2,015,698	3,500,000	3,500,000	3,500,000	3,500,000
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$9,182,583	\$19,625,000	\$19,625,000	\$19,625,000	\$19,625,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	4,566,899	5,488,200		5,500,000	5,500,000
19	ALL OTHER FEES	189,935	147,400		200,000	200,000
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	621,960	98,100		800,000	800,000
21	INVESTMENT INCOME	21,417	20,000		20,000	20,000
22	FEDERAL CASH FUNDS	3,430,756	6,500,000		6,500,000	6,500,000
23	OTHER CASH FUNDS	351,616	7,371,300		6,605,000	6,605,000
24	TOTAL INCOME	\$9,182,583	\$19,625,000		\$19,625,000	\$19,625,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	210	207	233	233	233	233
TOBACCO POSITIONS						
EXTRA HELP **	175	175	175	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SOUTHERN ARKANSAS UNIVERSITY TECH
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING	189,935	131,885		58,050	147,400	147,400		0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	576,339	527,071		49,268				0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER		3		(3)				0
8	SUBTOTAL	766,274	658,959	0	107,315	147,400	147,400	0	0
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***	(128,578)			(128,578)				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	637,696	658,959	0	(21,263)	147,400	147,400	0	0

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

FORM 14-5

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

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

NOTE: Line 7 OTHER - Prior Year Adjustment for Bookstore

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SOUTHERN ARKANSAS UNIVERSITY TECH
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						159
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>9</u>	Black Male:	<u>5</u>	Other Male:	<u>0</u>	Total Male: <u>14</u>
White Female:	<u>11</u>	Black Female:	<u>6</u>	Other Female:	<u>0</u>	Total Female: <u>17</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>19</u>	Black Male:	<u>5</u>	Other Male:	<u>0</u>	Total Male: <u>24</u>
White Female:	<u>20</u>	Black Female:	<u>16</u>	Other Female:	<u>1</u>	Total Female: <u>37</u>
Faculty:						
White Male:	<u>32</u>	Black Male:	<u>1</u>	Other Male:	<u>0</u>	Total Male: <u>33</u>
White Female:	<u>33</u>	Black Female:	<u>1</u>	Other Female:	<u>0</u>	Total Female: <u>34</u>
Total White Male:	<u>60</u>	Total Black Male:	<u>11</u>	Total Other Male:	<u>0</u>	Total Male: <u>71</u>
Total White Female:	<u>64</u>	Total Black Female:	<u>23</u>	Total Other Female:	<u>1</u>	Total Female: <u>88</u>
Total White:	<u>124</u>	Total Black:	<u>34</u>	Total Other:	<u>1</u>	Total Employees: <u>159</u>
				Total Minority:	<u>35</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: SOUTHERN ARKANSAS UNIVERSITY TECH

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$0
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF SOUTHERN ARKANSAS UNIVERSITY TECH
June 30, 2012

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION SAUT - ARKANSAS ENVIRONMENTAL TRAINING ACADEMY

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	401,638		402,437		436,560		643,982		643,982	
2	CASH	811,139		1,573,000		1,573,000		1,573,000		1,573,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$1,212,777	20	\$1,975,437	20	\$2,009,560	26	\$2,216,982	26	\$2,216,982	26
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	220	0%			0	0%	0	0%
13	GENERAL REVENUE	368,404	30%	368,404	19%			610,169	28%	610,169	28%
14	EDUCATIONAL EXCELLENCE TRUST FUND	33,454	3%	33,813	2%			33,813	2%	33,813	2%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	811,139	67%	1,073,000	54%			1,073,000	48%	1,073,000	48%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	0	0%	500,000	25%			500,000	23%	500,000	23%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$1,212,997	100%	\$1,975,437	100%			\$2,216,982	100%	\$2,216,982	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$220)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$332,908
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,003
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$1,000
INSURANCE DEDUCTIBLES	\$25,000
MAJOR CRITICAL SYSTEMS FAILURES	\$25,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$100,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$25,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$155,905

*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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

SAUT - ARKANSAS ENVIRONMENTAL TRAINING ACADEMY

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	INSTRUCTION	394,322	447,062	551,680	551,680
2	INSTITUTIONAL SUPPORT	277,185	293,695	362,602	362,602
3	PHYSICAL PLANT	4,332	5,500	6,790	6,790
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS	151,237			
16	TOTAL UNREST. E&G EXP.	\$827,076	\$746,257	\$921,072	\$921,072
17	NET LOCAL INCOME	338,848	343,820	277,090	277,090
18	PRIOR YEAR BALANCE***	86,370	220		
	STATE FUNDS:				
19	GENERAL REVENUE	368,404	368,404	610,169	610,169
20	EDUCATIONAL EXCELLENCE	33,454	33,813	33,813	33,813
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$827,076	\$746,257	\$921,072	\$921,072

FORM 14-2

* 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.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CSS0000

INSTITUTION SAUT - ARKANSAS ENVIRONMENTAL TRAINING ACADEMY

APPROPRIATION 296

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	239,059	259,844	259,844	383,303	265,820
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	50,733	55,144	55,144	81,344	56,412
5	OPERATING EXPENSES	103,577	78,462	112,585	166,078	115,174
6	CONFERENCE FEES & TRAVEL	8,269	8,987	8,987	13,257	9,195
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$401,638	\$402,437	\$436,560	\$643,982	\$446,601
14	PRIOR YEAR FUND BALANCE**		220			
15	GENERAL REVENUE	368,404	368,404		610,169	412,788
16	EDUCATIONAL EXCELLENCE TRUST FUND	33,454	33,813		33,813	33,813
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$401,858	\$402,437		\$643,982	\$446,601
22	EXCESS (FUNDING)/APPROPRIATION	(\$220)	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2170000

INSTITUTION SAUT - ARKANSAS ENVIRONMENTAL TRAINING ACADEMY

APPROPRIATION _____ A67

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	174,234	532,000	532,000	532,000	532,000
2	EXTRA HELP WAGES	0	50,000	50,000	50,000	50,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	71,090	150,000	150,000	150,000	150,000
5	OPERATING EXPENSES	17,741	152,689	152,689	152,689	152,689
6	CONFERENCE FEES & TRAVEL	27,449	63,311	63,311	63,311	63,311
7	PROFESSIONAL FEES AND SERVICES	23,142	50,000	50,000	50,000	50,000
8	CAPITAL OUTLAY	497,483	175,000	175,000	175,000	175,000
9	CAPITAL IMPROVEMENTS	0	400,000	400,000	400,000	400,000
10	DEBT SERVICE					
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$811,139	\$1,573,000	\$1,573,000	\$1,573,000	\$1,573,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	337,230	277,090		325,000	325,000
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME					
22	FEDERAL CASH FUNDS		500,000		500,000	500,000
23	OTHER CASH FUNDS	473,909	795,910		748,000	748,000
24	TOTAL INCOME	\$811,139	\$1,573,000		\$1,573,000	\$1,573,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	20	20	26	26	26	26
TOBACCO POSITIONS						
EXTRA HELP **	50	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.

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

FORM 14-4

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SAUT - ARKANSAS ENVIRONMENTAL TRAINING ACADEMY
(NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE				0				0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER				0				0
8	SUBTOTAL	0	0	0	0	0	0	0	0
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	0	0	0	0	0	0	0	0

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

FORM 14-5

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SAUT - ARKANSAS ENVIRONMENTAL TRAINING ACADEMY
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						10
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	2	Black Male:	0	Other Male:	0	Total Male: 2
White Female:	0	Black Female:	0	Other Female:	0	Total Female: 0
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:	1	Black Female:	1	Other Female:	0	Total Female: 2
Faculty:						
White Male:	0	Black Male:	0	Other Male:	0	Total Male: 0
White Female:	0	Black Female:	0	Other Female:	0	Total Female: 0
Total White Male:	8	Total Black Male:	0	Total Other Male:	0	Total Male: 8
Total White Female:	1	Total Black Female:	1	Total Other Female:	0	Total Female: 2
Total White:	9	Total Black:	1	Total Other:	0	Total Employees: 10
				Total Minority:	1	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: SAUT - ARKANSAS ENVIRONMENTAL TRAINING ACADEMY

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED N/A
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION SAUT - ARKANSAS FIRE TRAINING ACADEMY

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	1,735,443		1,737,250		2,348,209		2,388,129		2,388,129	
2	CASH	238,778		2,541,000		2,541,000		2,541,000		2,541,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$1,974,221	49	\$4,278,250	49	\$4,889,209	67	\$4,929,129	67	\$4,929,129	67
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	450	0%			0	0%	0	0%
13	GENERAL REVENUE	1,651,221	84%	1,651,221	39%			2,302,550	47%	2,302,550	47%
14	EDUCATIONAL EXCELLENCE TRUST FUND	84,672	4%	85,579	2%			85,579	2%	85,579	2%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	238,778	12%	1,541,000	36%			1,541,000	31%	1,541,000	31%
17	SPECIAL REVENUES		0%		0%				0%		0%
18	FEDERAL FUNDS	0	0%	1,000,000	23%			1,000,000	20%	1,000,000	20%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$1,974,671	100%	\$4,278,250	100%			\$4,929,129	100%	\$4,929,129	100%
22	EXCESS (FUNDING)/APPROPRIATION	(\$450)		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$391,953
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$29,574
INVENTORIES	\$36,933
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$25,000
MAJOR CRITICAL SYSTEMS FAILURES	\$20,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$225,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$55,446

*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 THE 2014-2015 Fiscal Year (Non-Formula Entities)**

SAUT - ARKANSAS FIRE TRAINING ACADEMY

NAME OF INSTITUTION

	EXPENDITURE CATEGORIES	2012-2013 ACTUAL	2013-2014 BUDGETED *	INSTITUTIONAL REQUESTS / AHECB RECOMMENDATIONS 2014-2015	
				REQUEST	RECOMMENDATION
1	INSTRUCTION	1,050,684	1,028,100	1,403,585	1,403,585
2	INSTITUTIONAL SUPPORT	576,828	620,093	845,565	845,565
3	STUDENT SERVICES	198,674	136,014	185,689	185,689
4	PHYSICAL PLANT	208,911	187,123	255,464	255,464
5					
6					
7					
8					
9					
10					
11					
12					
13	MANDATORY TRANSFERS				
14	AUXILIARY TRANSFERS				
15	NON-MANDATORY TRANSFERS				
16	TOTAL UNREST. E&G EXP.	\$2,035,097	\$1,971,330	\$2,690,303	\$2,690,303
17	NET LOCAL INCOME	308,021	234,530	303,174	303,174
18	PRIOR YEAR BALANCE***				
	STATE FUNDS:				
19	GENERAL REVENUE	1,651,221	1,651,221	2,302,550	2,302,550
20	EDUCATIONAL EXCELLENCE	84,672	85,579	85,579	85,579
21	WORKFORCE 2000				
22	TOBACCO SETTLEMENT FUNDS				
23	OTHER STATE FUNDS **				
24	TOTAL SOURCES OF INCOME	\$2,043,914	\$1,971,330	\$2,691,303	\$2,691,303

FORM 14-2

* 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.

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CSS0000

INSTITUTION SAUT - ARKANSAS FIRE TRAINING ACADEMY

APPROPRIATION _____

295

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	835,430	837,167	1,086,569	1,105,041	1,111,560
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	234,839	230,434	305,434	310,626	312,459
5	OPERATING EXPENSES	599,704	606,087	805,993	819,695	824,531
6	CONFERENCE FEES & TRAVEL	17,214	38,562	48,401	49,224	49,514
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	48,256	25,000	101,812	103,543	104,154
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$1,735,443	\$1,737,250	\$2,348,209	\$2,388,129	\$2,402,218
14	PRIOR YEAR FUND BALANCE**		450			
15	GENERAL REVENUE	1,651,221	1,651,221		2,302,550	2,316,639
16	EDUCATIONAL EXCELLENCE TRUST FUND	84,672	85,579		85,579	85,579
17	SPECIAL REVENUES * [WF2000]					
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$1,735,893	\$1,737,250		\$2,388,129	\$2,402,218
22	EXCESS (FUNDING)/APPROPRIATION	(\$450)	\$0		\$0	\$0

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

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

FORM 14-3

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2170000

INSTITUTION SAUT - ARKANSAS FIRE TRAINING ACADEMY

APPROPRIATION _____ A66

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	184,017	558,525	558,525	558,525	558,525
2	EXTRA HELP WAGES	0	76,775	76,775	76,775	76,775
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	43,330	165,883	165,883	165,883	165,883
5	OPERATING EXPENSES	6,074	713,133	713,133	713,133	713,133
6	CONFERENCE FEES & TRAVEL	1,427	166,559	166,559	166,559	166,559
7	PROFESSIONAL FEES AND SERVICES	0	277,955	277,955	277,955	277,955
8	CAPITAL OUTLAY	3,930	382,170	382,170	382,170	382,170
9	CAPITAL IMPROVEMENTS	0	200,000	200,000	200,000	200,000
10	DEBT SERVICE					
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS					
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$238,778	\$2,541,000	\$2,541,000	\$2,541,000	\$2,541,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	191,112	250,000		250,000	250,000
19	ALL OTHER FEES				0	0
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	47,305	100,000		100,000	100,000
21	INVESTMENT INCOME	361				
22	FEDERAL CASH FUNDS		1,000,000		1,000,000	1,000,000
23	OTHER CASH FUNDS		1,191,000		1,191,000	1,191,000
24	TOTAL INCOME	\$238,778	\$2,541,000		\$2,541,000	\$2,541,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	49	49	67	67	67	67
TOBACCO POSITIONS						
EXTRA HELP **	55	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.

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

FORM 14-4

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SAUT - ARKANSAS FIRE TRAINING ACADEMY
 (NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE				0				0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				0
7	OTHER				0				0
8	SUBTOTAL	0	0	0	0	0	0	0	0
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	0	0	0	0	0	0	0	0

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

FORM 14-5

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SAUT - ARKANSAS FIRE TRAINING ACADEMY
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						<u>45</u>
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	<u>1</u>	Black Male:	<u>1</u>	Other Male:	<u>0</u>	Total Male: <u>2</u>
White Female:	<u>1</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>1</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>2</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>2</u>
White Female:	<u>7</u>	Black Female:	<u>2</u>	Other Female:	<u>0</u>	Total Female: <u>9</u>
Faculty:						
White Male:	<u>29</u>	Black Male:	<u>0</u>	Other Male:	<u>0</u>	Total Male: <u>29</u>
White Female:	<u>2</u>	Black Female:	<u>0</u>	Other Female:	<u>0</u>	Total Female: <u>2</u>
Total White Male:	<u>32</u>	Total Black Male:	<u>1</u>	Total Other Male:	<u>0</u>	Total Male: <u>33</u>
Total White Female:	<u>10</u>	Total Black Female:	<u>2</u>	Total Other Female:	<u>0</u>	Total Female: <u>12</u>
Total White:	<u>42</u>	Total Black:	<u>3</u>	Total Other:	<u>0</u>	Total Employees: <u>45</u>
				Total Minority:	<u>3</u>	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution:

SAUT - ARKANSAS FIRE TRAINING ACADEMY

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED N/A
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	20,779,619		20,798,113		21,175,064		21,091,218		21,091,218	
2	CASH	34,503,733		103,200,000		103,200,000		120,450,000		120,450,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$55,283,352	601	\$123,998,113	618	\$124,375,064	711	\$141,541,218	712	\$141,541,218	712
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	18,713,847	34%	18,713,847	15%			19,006,952	13%	19,006,952	13%
14	EDUCATIONAL EXCELLENCE TRUST FUND	2,062,184	4%	2,084,266	2%			2,084,266	1%	2,084,266	1%
15	WORKFORCE 2000	0	0%	0	0%			0	0%	0	0%
16	CASH FUNDS	34,503,733	62%	103,200,000	83%			120,450,000	85%	120,450,000	85%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	0	0%	0	0%			0	0%	0	0%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	3,588	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$55,283,352	100%	\$123,998,113	100%			\$141,541,218	100%	\$141,541,218	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,020,250
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$278,092
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$10,000
MAJOR CRITICAL SYSTEMS FAILURES	\$500,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,115,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$110,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$7,158

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTT0000

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

APPROPRIATION _____

1XD

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014***	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	5,299,619	5,400,000	5,500,000	5,600,000	5,500,000
2	EXTRA HELP WAGES	620,000	600,000	750,000	750,000	750,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,576,725	1,450,000	937,378	1,048,240	950,000
5	OPERATING EXPENSES	137,141	161,997	300,000	300,000	459,588
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$7,633,485	\$7,611,997	\$7,487,378	\$7,698,240	\$7,659,588
14	PRIOR YEAR FUND BALANCE**	15,561				
15	GENERAL REVENUE	5,636,798	5,636,798		5,723,041	5,684,389
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	1,981,126	1,975,199		1,975,199	1,975,199
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$7,633,485	\$7,611,997		\$7,698,240	\$7,659,588
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

***Authorized Appropriation may be less than Budgeted Appropriation due to supplemental appropriations or appropriation transfers during the fiscal year.

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2910000

INSTITUTION SOUTHEAST ARKANSAS COLLEGE

APPROPRIATION _____

B65

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	362,724	2,000,000	2,000,000	2,000,000	2,000,000
2	EXTRA HELP WAGES	53,843	1,000,000	1,000,000	1,000,000	1,000,000
3	OVERTIME	0	200,000	200,000	200,000	200,000
4	PERSONAL SERVICES MATCHING	328,868	1,500,000	1,500,000	1,500,000	1,500,000
5	OPERATING EXPENSES	2,590,013	11,000,000	11,000,000	11,000,000	11,000,000
6	CONFERENCE FEES & TRAVEL	70,260	400,000	400,000	400,000	400,000
7	PROFESSIONAL FEES AND SERVICES	358,039	1,000,000	1,000,000	1,000,000	1,000,000
8	CAPITAL OUTLAY	442,983	6,000,000	6,000,000	6,000,000	6,000,000
9	CAPITAL IMPROVEMENTS	0	8,150,000	8,150,000	8,150,000	8,150,000
10	DEBT SERVICE					
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	1,200,000	1,200,000	1,200,000	1,200,000
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$4,206,731	\$32,450,000	\$32,450,000	\$32,450,000	\$32,450,000
17	PRIOR YEAR FUND BALANCE***	28,291				
18	TUITION AND MANDATORY FEES	3,109,484	3,636,600		3,636,600	3,636,600
19	ALL OTHER FEES					0
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					0
21	INVESTMENT INCOME	7,618	10,000		10,000	10,000
22	FEDERAL CASH FUNDS	336,631	7,000,000		7,000,000	7,000,000
23	OTHER CASH FUNDS	724,707	21,803,400		21,803,400	21,803,400
24	TOTAL INCOME	\$4,206,731	\$32,450,000		\$32,450,000	\$32,450,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	135	358	356	356	356	356
TOBACCO POSITIONS						
EXTRA HELP **	200	200	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.

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

SOUTHEAST ARKANSAS COLLEGE
 (NAME OF INSTITUTION)

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0			0	0
4	STUDENT UNION				0	68,000	106,350		(38,350)
5	BOOKSTORE				0				0
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER				0				0
8	SUBTOTAL	0	0	0	0	68,000	106,350	0	(38,350)
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	0	0	0	0	68,000	106,350	0	(38,350)

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

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

SOUTHEAST ARKANSAS COLLEGE
(NAME OF INSTITUTION)

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						119
						(As of November 1, 2012)
Nonclassified Administrative Employees:						
White Male:	6	Black Male:	0	Other Male:	0	Total Male: 6
White Female:	13	Black Female:	10	Other Female:	0	Total Female: 23
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:	11	Black Male:	8	Other Male:	0	Total Male: 19
White Female:	16	Black Female:	14	Other Female:	1	Total Female: 31
Faculty:						
White Male:	17	Black Male:	0	Other Male:	1	Total Male: 18
White Female:	12	Black Female:	9	Other Female:	1	Total Female: 22
Total White Male:	34	Total Black Male:	8	Total Other Male:	1	Total Male: 43
Total White Female:	41	Total Black Female:	33	Total Other Female:	2	Total Female: 76
Total White:	75	Total Black:	41	Total Other:	3	Total Employees: 119
				Total Minority:	44	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: SOUTHEAST ARKANSAS COLLEGE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$271,163
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF SOUTHEAST ARKANSAS COLLEGE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	4,971,295		4,997,821		5,759,494		5,061,026		5,061,026	
2	CASH	6,978,462		44,830,000		44,830,000		45,285,000		45,285,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$11,949,757	272	\$49,827,821	272	\$50,589,494	272	\$50,346,026	272	\$50,346,026	272
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	51,348	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	4,050,586	34%	4,131,061	8%			4,194,266	8%	4,194,266	8%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	869,361	7%	866,760	2%			866,760	2%	866,760	2%
16	CASH FUNDS	6,978,462	58%	44,830,000	90%			45,285,000	90%	45,285,000	90%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	0	0%	0	0%			0	0%	0	0%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$11,949,757	100%	\$49,827,821	100%			\$50,346,026	100%	\$50,346,026	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,610,070
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$521,160
INVENTORIES	\$316,280
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$0
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	\$125,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,150,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$300,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	\$97,630

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTG0000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

APPROPRIATION _____

1RT

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	4,191,934	4,187,072	4,948,745	4,861,026	5,041,962
2	EXTRA HELP WAGES	150,000	100,000	100,000	50,000	100,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	569,361	710,749	710,749	150,000	750,000
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	CLAIMS	60,000				
11						
12						
13	TOTAL APPROPRIATION	\$4,971,295	\$4,997,821	\$5,759,494	\$5,061,026	\$5,891,962
14	PRIOR YEAR FUND BALANCE**	51,348				
15	GENERAL REVENUE	4,050,586	4,131,061		4,194,266	5,025,202
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	869,361	866,760		866,760	866,760
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$4,971,295	\$4,997,821		\$5,061,026	\$5,891,962
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2790000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

APPROPRIATION _____

B39

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST /	LEGISLATIVE
					AHECB RECOMMENDATION 2014-2015	RECOMMENDATION 2014-2015
1	REGULAR SALARIES	1,386,030	7,100,000	7,100,000	7,300,000	7,300,000
2	EXTRA HELP WAGES	154,858	500,000	500,000	500,000	500,000
3	OVERTIME	0	5,000	5,000	5,000	5,000
4	PERSONAL SERVICES MATCHING	1,307,241	3,800,000	3,800,000	3,900,000	3,900,000
5	OPERATING EXPENSES	3,130,427	9,000,000	9,000,000	9,200,000	9,200,000
6	CONFERENCE FEES & TRAVEL	151,286	350,000	350,000	350,000	350,000
7	PROFESSIONAL FEES AND SERVICES	140,933	750,000	750,000	300,000	300,000
8	CAPITAL OUTLAY	129,858	10,000,000	10,000,000	10,200,000	10,200,000
9	CAPITAL IMPROVEMENTS	0	8,300,000	8,300,000	8,300,000	8,300,000
10	DEBT SERVICE	559,827	1,000,000	1,000,000	1,200,000	1,200,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	4,000,000	4,000,000	4,000,000	4,000,000
12	PROMOTIONAL ITEMS	18,002	25,000	25,000	30,000	30,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$6,978,462	\$44,830,000	\$44,830,000	\$45,285,000	\$45,285,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	3,132,806	3,255,000		3,350,000	3,350,000
19	ALL OTHER FEES	180,470	325,000		340,000	340,000
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS					
21	INVESTMENT INCOME	21,624	16,500		17,500	17,500
22	FEDERAL CASH FUNDS					
23	OTHER CASH FUNDS	3,643,562	41,233,500		41,577,500	41,577,500
24	TOTAL INCOME	\$6,978,462	\$44,830,000		\$45,285,000	\$45,285,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	272	272	272	272	272	272
TOBACCO POSITIONS						
EXTRA HELP **	92	100	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 17 Prior Year Fund Balance includes only the portion of the fund balance needed to balance that fiscal year's budget.

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

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

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES	85,648	109,753		(24,105)	85,000	139,334		(54,334)
4	STUDENT UNION				0				0
5	BOOKSTORE	823,155	742,821		80,334	940,800	779,053		161,747
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER	8,940	48,805		(39,865)	20,000	127,413		(107,413)
8	SUBTOTAL	917,743	901,379	0	16,364	1,045,800	1,045,800	0	0
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	917,743	901,379	0	16,364	1,045,800	1,045,800	0	0

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

FORM 14-5

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

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

NOTE: Line 7 Other - Rental and Maintenance Fees for Independence Hall.

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

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

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						184
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	6	Black Male:	0	Other Male:	1	Total Male: 7
White Female:	17	Black Female:	1	Other Female:	1	Total Female: 19
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:	7	Black Male:	0	Other Male:	0	Total Male: 7
White Female:	28	Black Female:	0	Other Female:	1	Total Female: 29
Faculty:						
White Male:	37	Black Male:	0	Other Male:	2	Total Male: 39
White Female:	81	Black Female:	0	Other Female:	2	Total Female: 83
Total White Male:	50	Total Black Male:	0	Total Other Male:	3	Total Male: 53
Total White Female:	126	Total Black Female:	1	Total Other Female:	4	Total Female: 131
Total White:	176	Total Black:	1	Total Other:	7	Total Employees: 184
				Total Minority:	8	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$129,858
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE
June 30, 2012

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	6,472,530		6,450,944		6,303,351		6,519,672		6,519,672	
2	CASH	5,704,960		12,049,640		12,049,640		12,049,640		12,049,640	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$12,177,490	171	\$18,500,584	175	\$18,352,991	209	\$18,569,312	209	\$18,569,312	209
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	15,707	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	4,491,997	37%	4,491,997	24%			4,560,725	25%	4,560,725	25%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	1,964,826	16%	1,958,947	11%			1,958,947	11%	1,958,947	11%
16	CASH FUNDS	3,829,578	31%	7,149,640	39%			7,049,640	38%	7,049,640	38%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	1,875,382	15%	4,900,000	26%			5,000,000	27%	5,000,000	27%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	0	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$12,177,490	100%	\$18,500,584	100%			\$18,569,312	100%	\$18,569,312	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$1,398,797
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$228,467
INVENTORIES	\$13,454
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	\$82,741
INSURANCE DEDUCTIBLES	\$100,000
MAJOR CRITICAL SYSTEMS FAILURES	\$300,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$946,418
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	\$235,000
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$507,283)

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTR0000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE

APPROPRIATION _____

1BU

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014***	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	4,728,000	4,851,120	4,851,120	4,919,672	4,972,398
2	EXTRA HELP WAGES					
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	1,744,063	1,599,824	1,452,231	1,600,000	1,475,930
5	OPERATING EXPENSES					
6	CONFERENCE FEES & TRAVEL					
7	PROFESSIONAL FEES AND SERVICES					
8	CAPITAL OUTLAY					
9	FUNDED DEPRECIATION					
10	WORKERS COMP & SURETY BOND	467				
11						
12						
13	TOTAL APPROPRIATION	\$6,472,530	\$6,450,944	\$6,303,351	\$6,519,672	\$6,448,328
14	PRIOR YEAR FUND BALANCE**	15,707				
15	GENERAL REVENUE	4,491,997	4,491,997		4,560,725	4,489,381
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	1,964,826	1,958,947		1,958,947	1,958,947
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS					
21	TOTAL INCOME	\$6,472,530	\$6,450,944		\$6,519,672	\$6,448,328
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

***Authorized Appropriation may be less than Budgeted Appropriation due to supplemental appropriations or appropriation transfers during the fiscal year.

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2950000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE

APPROPRIATION _____

A98

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	691,168	1,178,280	1,178,280	1,178,280	1,178,280
2	EXTRA HELP WAGES	79,551	150,000	150,000	150,000	150,000
3	OVERTIME					
4	PERSONAL SERVICES MATCHING	515,414	936,360	936,360	900,000	936,360
5	OPERATING EXPENSES	3,456,798	3,290,000	3,290,000	3,521,360	3,290,000
6	CONFERENCE FEES & TRAVEL	76,604	220,000	220,000	175,000	220,000
7	PROFESSIONAL FEES AND SERVICES	73,511	225,000	225,000	175,000	225,000
8	CAPITAL OUTLAY	0	500,000	500,000	500,000	500,000
9	CAPITAL IMPROVEMENTS	0	3,650,000	3,650,000	3,650,000	3,650,000
10	DEBT SERVICE	811,914	900,000	900,000	900,000	900,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	1,000,000	1,000,000	900,000	1,000,000
12						
13						
14						
15						
16	TOTAL APPROPRIATION	\$5,704,960	\$12,049,640	\$12,049,640	\$12,049,640	\$12,049,640
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	2,513,009	2,516,153		2,591,638	2,591,638
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	32,095	32,000		33,000	33,000
21	INVESTMENT INCOME	7,879	8,000		8,000	8,000
22	FEDERAL CASH FUNDS	1,875,382	4,900,000		5,000,000	5,000,000
23	OTHER CASH FUNDS	1,276,595	4,593,487		4,417,002	4,417,002
24	TOTAL INCOME	\$5,704,960	\$12,049,640		\$12,049,640	\$12,049,640
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	171	175	209	209	209	209
TOBACCO POSITIONS						
EXTRA HELP **	30	26	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.

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

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

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

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES				0				0
4	STUDENT UNION				0				0
5	BOOKSTORE	49,423	119		49,304	53,000	120		52,880
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER				0				0
8	SUBTOTAL	49,423	119	0	49,304	53,000	120	0	52,880
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	49,423	119	0	49,304	53,000	120	0	52,880

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

FORM 14-5

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

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

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						171
						(As of November 1, 2012)
Nonclassified Administrative Employees:						
White Male:	8	Black Male:	2	Other Male:	0	Total Male: 10
White Female:	16	Black Female:	5	Other Female:	0	Total Female: 21
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:	14	Black Male:	2	Other Male:	0	Total Male: 16
White Female:	24	Black Female:	10	Other Female:	0	Total Female: 34
Faculty:						
White Male:	37	Black Male:	5	Other Male:	0	Total Male: 42
White Female:	45	Black Female:	2	Other Female:	1	Total Female: 48
Total White Male:						59
Total White Female:						85
Total Black Male:						9
Total Black Female:						17
Total Other Male:						0
Total Other Female:						1
Total White:						144
Total Black:						26
Total Other:						1
Total Minority:						27
Total Employees:						171

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED N/A
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
AUDIT OF UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE
June 30, 2012**

<i>Finding:</i>	No Findings noted
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**INSTITUTION APPROPRIATION SUMMARY
2014-2015 Fiscal Year**

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON

	APPROPRIATION	HISTORICAL DATA						INSTITUTION REQUEST & AHECB RECOMMENDATION			
		2012-2013		2013-2014		2013-2014		2014-2015			
		ACTUAL	POS	BUDGETED	POS	AUTHORIZED	POS	INST REQUEST	POS	AHECB REC	POS
1	STATE TREASURY	6,082,140		6,313,341		8,540,630		7,825,984		7,825,984	
2	CASH	8,338,909		43,625,000		43,625,000		43,625,000		43,625,000	
3											
4											
5											
6											
7											
8											
9											
10											
11	TOTAL	\$14,421,049	211	\$49,938,341	232	\$52,165,630	299	\$51,450,984	299	\$51,450,984	299
	FUNDING SOURCES		%		%				%		%
12	PRIOR YEAR FUND BALANCE*	0	0%	0	0%			0	0%	0	0%
13	GENERAL REVENUE	4,787,010	33%	5,022,155	10%			6,534,798	13%	6,534,798	13%
14	EDUCATIONAL EXCELLENCE TRUST FUND	0	0%	0	0%			0	0%	0	0%
15	WORKFORCE 2000	1,295,061	9%	1,291,186	3%			1,291,186	3%	1,291,186	3%
16	CASH FUNDS	7,577,108	53%	42,625,000	85%			42,625,000	83%	42,625,000	83%
17	SPECIAL REVENUES		0%		0%				0%	0	0%
18	FEDERAL FUNDS	761,801	5%	1,000,000	2%			1,000,000	2%	1,000,000	2%
19	TOBACCO SETTLEMENT FUNDS	0	0%	0	0%			0	0%	0	0%
20	OTHER FUNDS	69	0%	0	0%			0	0%	0	0%
21	TOTAL INCOME	\$14,421,049	100%	\$49,938,341	100%			\$51,450,984	100%	\$51,450,984	100%
22	EXCESS (FUNDING)/APPROPRIATION	\$0		\$0				\$0		\$0	

UNRESTRICTED EDUCATIONAL & GENERAL FUND BALANCE AS OF JUNE 30, 2013:	\$2,869,880
LESS RESERVES FOR:	
ACCOUNTS RECEIVABLE	\$1,250,000
INVENTORIES	
YEAR-END ENCUMBRANCES NOT YET RECORDED AS LIABILITIES	
INSURANCE DEDUCTIBLES	\$50,000
MAJOR CRITICAL SYSTEMS FAILURES	\$100,000
60 DAYS OF SALARIES & BENEFITS (CASH FLOW PURPOSES)	\$1,750,000
RESERVE FOR SPECIFIC ITEM (SOFTWARE, EQUIPMENT, ETC.)	
OTHER (FOOTNOTE BELOW)	
UNRESERVED EDUCATIONAL & GENERAL FUND BALANCE	(\$280,120)

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

**APPROPRIATION ACT FORM - STATE TREASURY
2014-2015 FISCAL YEAR**

FUND CTJ0000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON

APPROPRIATION 729

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	4,559,508	4,668,341	6,000,000	6,000,000	6,000,000
2	EXTRA HELP WAGES	60,000	60,000	165,000	65,000	165,000
3	OVERTIME	5,701	10,000	25,000	10,984	25,000
4	PERSONAL SERVICES MATCHING	1,456,931	1,575,000	1,650,000	1,650,000	1,650,000
5	OPERATING EXPENSES	0	0	700,630	100,000	897,064
6	CONFERENCE FEES & TRAVEL	0	0	0	0	0
7	PROFESSIONAL FEES AND SERVICES	0	0	0	0	0
8	CAPITAL OUTLAY	0	0	0	0	0
9	FUNDED DEPRECIATION					
10						
11						
12						
13	TOTAL APPROPRIATION	\$6,082,140	\$6,313,341	\$8,540,630	\$7,825,984	\$8,737,064
14	PRIOR YEAR FUND BALANCE**					
15	GENERAL REVENUE	4,787,010	5,022,155		6,534,798	7,445,878
16	EDUCATIONAL EXCELLENCE TRUST FUND					
17	SPECIAL REVENUES * [WF2000]	1,295,061	1,291,186		1,291,186	1,291,186
18	FEDERAL FUNDS IN STATE TREASURY					
19	TOBACCO SETTLEMENT FUNDS					
20	OTHER STATE TREASURY FUNDS	69				
21	TOTAL INCOME	6,082,140	6,313,341		7,825,984	8,737,064
22	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

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

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

FORM 14-3

NOTE: Line 20 - OTHER STATE TREASURY FUNDS - M&R Proceeds

**APPROPRIATION ACT FORM - CASH FUNDS
2014-2015 Fiscal Year**

FUND 2890000

INSTITUTION UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON

APPROPRIATION _____

B64

	DESCRIPTION	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED APPROPRIATION 2013-2014	INSTITUTIONAL REQUEST / AHECB RECOMMENDATION 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
1	REGULAR SALARIES	2,450,627	9,000,000	9,000,000	9,000,000	9,000,000
2	EXTRA HELP WAGES	151,393	600,000	600,000	600,000	600,000
3	OVERTIME	2,408	25,000	25,000	25,000	25,000
4	PERSONAL SERVICES MATCHING	823,668	4,000,000	4,000,000	4,000,000	4,000,000
5	OPERATING EXPENSES	3,725,208	9,000,000	9,000,000	9,000,000	9,000,000
6	CONFERENCE FEES & TRAVEL	41,002	250,000	250,000	250,000	250,000
7	PROFESSIONAL FEES AND SERVICES	24,466	750,000	750,000	750,000	750,000
8	CAPITAL OUTLAY	626,336	3,000,000	3,000,000	3,000,000	3,000,000
9	CAPITAL IMPROVEMENTS	0	15,000,000	15,000,000	15,000,000	15,000,000
10	DEBT SERVICE	492,092	1,200,000	1,200,000	1,200,000	1,200,000
11	FUND TRANSFERS, REFUNDS AND INVESTMENTS	0	750,000	750,000	750,000	750,000
12	PROMOTIONAL ITEMS	1,710	50,000	50,000	50,000	50,000
13						
14						
15						
16	TOTAL APPROPRIATION	\$8,338,909	\$43,625,000	\$43,625,000	\$43,625,000	\$43,625,000
17	PRIOR YEAR FUND BALANCE***					
18	TUITION AND MANDATORY FEES	5,871,745	7,500,000		7,500,000	7,500,000
19	ALL OTHER FEES					
20	SALES AND SERVICES RELATED TO EDUCATIONAL DEPARTMENTS	75,247	75,000		75,000	75,000
21	INVESTMENT INCOME	19,847	50,000		50,000	50,000
22	FEDERAL CASH FUNDS	761,801	1,000,000		1,000,000	1,000,000
23	OTHER CASH FUNDS	1,610,269	35,000,000		35,000,000	35,000,000
24	TOTAL INCOME	\$8,338,909	\$43,625,000		\$43,625,000	\$43,625,000
25	EXCESS (FUNDING)/APPROPRIATION	\$0	\$0		\$0	\$0

TOTAL NUMBER OF POSITIONS (GENERAL REVENUE AND CASH COMBINED)

	ACTUAL 2012-2013	BUDGETED 2013-2014	AUTHORIZED 2013-2014	REQUEST 2014-2015	AHECB RECOMMEND 2014-2015	LEGISLATIVE RECOMMENDATION 2014-2015
REGULAR POSITIONS	211	232	299	299	299	299
TOBACCO POSITIONS						
EXTRA HELP **	31	110	110	110	110	110

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

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

FORM 14-4

AUXILIARY ENTERPRISE CASH INCOME AND EXPENDITURES

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

	ACTIVITY	ACTUAL 2012-2013				BUDGETED 2013-2014			
		INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME	INCOME	OPERATING EXPENSES	DEBT SERVICE	NET INCOME
1	INTERCOLLEGIATE ATHLETICS *				0				0
2	HOUSING				0				0
3	FOOD SERVICES	201,412	294,895		(93,483)	225,000	288,282		(63,282)
4	STUDENT UNION				0				0
5	BOOKSTORE	1,391,704	1,230,087		161,617	1,627,844	1,564,562		63,282
6	STUDENT ORGANIZATIONS AND PUBLICATIONS				0				
7	OTHER: Convenience Store Operation	34,543	21,413		13,130	18,000	18,000		0
8	SUBTOTAL	1,627,659	1,546,395	0	81,264	1,870,844	1,870,844	0	0
9	ATHLETIC TRANSFER **				0				0
10	OTHER TRANSFERS ***				0				0
11	GRAND TOTAL INCOME, OPERATING EXPENSES, & DEBT SERVICE FOR AUXILIARY ENTERPRISES	1,627,659	1,546,395	0	81,264	1,870,844	1,870,844	0	0

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

FORM 14-5

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

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

**EMPLOYMENT INFORMATION
IDENTIFICATION BY EMPLOYMENT CLASSIFICATION**

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

TOTAL NUMBER OF EMPLOYEES IN FISCAL YEAR 2012-2013:						211
(As of November 1, 2012)						
Nonclassified Administrative Employees:						
White Male:	9	Black Male:	0	Other Male:	1	Total Male: 10
White Female:	31	Black Female:	3	Other Female:	0	Total Female: 34
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:	12	Black Male:	2	Other Male:	1	Total Male: 15
White Female:	49	Black Female:	2	Other Female:	0	Total Female: 51
Faculty:						
White Male:	40	Black Male:	0	Other Male:	0	Total Male: 40
White Female:	58	Black Female:	1	Other Female:	2	Total Female: 61
Total White Male:	61	Total Black Male:	2	Total Other Male:	2	Total Male: 65
Total White Female:	138	Total Black Female:	6	Total Other Female:	2	Total Female: 146
Total White:	199	Total Black:	8	Total Other:	4	Total Employees: 211
				Total Minority:	12	

FORM 14-6

**ARKANSAS PUBLIC HIGHER EDUCATION INSTITUTIONS AND ENTITIES
STATE CONTRACTS OVER \$25,000 AWARDED TO MINORITY OWNED BUSINESSES
Fiscal Year 2013
Required by A.C.A. 25-36-104**

Institution: UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
N/A							

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 0

TOTAL EXPENDITURES ON CONTRACTS AWARDED \$60,966
(Total Expenditures equals ALL Contracts Exceeding \$25,000--Minority and Non-Minority)

% OF MINORITY CONTRACTS AWARDED 0%

**DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON
 June 30, 2012**

<p><i>Finding No. : 1</i></p>	<p>University personnel discovered and audit staff verified that an individual donated a used vehicle to the University for use as an instructional aide in the Automotive Technology department. According to Bobby Duvall, automotive technology instructor, the vehicle was subsequently sold for \$500 and the proceeds used to purchase food for Automotive Club students. These funds were not deposited in the University's bank accounts.</p> <p>This matter is currently under investigation by the University Campus Police and the Fifth Judicial District Prosecuting Attorney.</p>
<p><i>Institution's Response:</i></p>	<p>It is important to note that campus policies were in place to properly handle/record the management finding referred to above at such occurrence. In this instance, campus policy/procedure was not followed by the instructor involved, thus constituting its inclusion as a management finding reported to DLA. Additional similar transactions were thoroughly reviewed and it was determined campus policy/procedure was followed. The instructor involved is no longer employed by UACCM. Additionally, more stringent policy revisions have been implemented to better guard against this in the future.</p>