

ARKANSAS BUDGET SYSTEM  
AGENCY PROGRAM COMMENTARY  
1999 - 2001

OPERATING EXPENSES APPROPRIATION

This increase is necessary because of the increase cost of rental for the office and equipment, increase cost of travel expenses of Board members to attend Board Meetings as well as regional and national meetings of the National Association of State Boards of Accountancy, the increase costs of phone lines/services and the increase cost in annual dues to the National Association of State Boards of Accountancy.

EXTRA HELP APPROPRIATION & PERSONAL SERVICE MATCHING

These increases are for assistance with office operations during peak workload and the associated matching cost.

CONFERENCE FEES & TRAVEL APPROPRIATION

This decrease is due to the Board's decision to reduce these costs and devote the resources to other areas.

CAPITAL OUTLAY APPROPRIATION

This request is necessary to replace computer and office equipment that are technologically obsolete.

DATA PROCESSING APPROPRIATION

This request is necessary for the Department of Information Services to maintain our computer hardware and systems software, as well as continuously improve and upgrade our applications and programs in our licensing system.

AGENCY  State Board of Public Accountancy	DIRECTOR  James George	AGENCY PROGRAM COMMENTARY BR21	PAGE  9
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ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY  
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 1997

Assets					Liabilities			Total Equity
Cash and Investments	Fixed	Other	Total	Current	Long-term	Total	Total Equity	
\$ 183,482	\$ 75,093	\$ 0	\$ 258,575	\$ 0	\$ 0	\$ 0	\$ 258,575	

  

Revenues				Expenditures				Other Sources (Uses)		
Inter-governmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	Other Sources (Uses)
\$ 0	\$ 0	\$ 446,035	\$ 13,593	\$ 459,628	\$ 171,640	\$ 0	\$ 44,306	\$ 218,275	\$ 434,221	\$ 0

  

Findings	Recommendations
None	None

ARKANSAS BUDGET SYSTEM  
 EMPLOYMENT SUMMARY  
 AS REQUIRED BY ACT 358 OF 1993  
 (A.C.A 19-4-307)

AGENCY TITLE      203 - STATE BOARD OF ACCOUNTANCY

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>1</u>	<u>3</u>	<u>4</u>	<u>80%</u>
BLACK EMPLOYEES	<u>0</u>	<u>1</u>	<u>1</u>	<u>20%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF <u>08/08/98</u> DATE			<u>1</u>	<u>20%</u>
			<u>TOTAL MINORITIES</u>	<u>20%</u>
			<u>5</u>	<u>100%</u>
			<u>TOTAL EMPLOYEES</u>	

*James E. George*  
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 AGENCY DIRECTOR

**CASH FUND BALANCE DESCRIPTION  
AS OF JUNE 30, 1998**

**AGENCY:** State Board of Public Accountancy

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Cash	\$ 2,705.24	Checking	First Commercial, LR	A.C.A. 17-12-204 establishes that the agency can use funds collected to pay all expenses.
303	\$ 5,633.62	Savings	First Commercial, LR	
	\$ 192,458.36	T Bills	First Commercial, INV, LR	
				<b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b> A.C.A. 17-12-204 authorizes the Board to collect and use funds collected in chapter 12 which includes fees, fines, and penalties.
				<b>REVENUE RECEIPTS CYCLE:</b> Fees, fines and penalties are collected throughout the year.
				<b>FUND BALANCE UTILIZATION:</b> Funds are collected throughout the year and used for out going expenses. Annual dues are collected once a year usually in January and exam fees are collected twice a year in September and March. Fees and penalties are collected throughout the year.
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
				<b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b>
				<b>REVENUE RECEIPTS CYCLE:</b>
				<b>FUND BALANCE UTILIZATION:</b>

**ARKANSAS BUDGET SYSTEM  
ANALYSIS OF BUDGET REQUEST  
1999 - 2001**

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The State Board of Accountancy is responsible for assuring those persons attesting as experts in accountancy are qualified to do so. The operations of the Board are funded from the receipt of fees charged by the Agency. The budget request for the Board of Public Accountancy reflects a base level of \$445,304 in FY00 and \$451,463 in FY01, including five positions. Base Level includes a cost of living increase of 2.8% each year over the FY99 salary levels, and related Personal Services Matching. Budget change requests total \$32,658 for each year. Changes requested include the following:

Increase of \$17,352 each year in Operating Expenses for the rental of office and storage space, rental of copier and postage meter, mileage reimbursement, telephone charges, and association dues;

Increase of \$4,000 each year in Extra Help for assistance with office operations during peak seasons and associated matching cost of \$306.

A reduction of \$2,500 each year in Conference Fees and Travel in an effort to devote the resources to other areas of the budget;

An additional \$6,000 each year in Capital Outlay is to replace necessary computer and office equipment that are technologically obsolete.

Increase of \$7,500 in Data Processing is requested each year for maintenance of the computer system and system software, as well as for upgrades and improvements of the licensing system.

The Executive Recommendation provides for the Agency Request. Expenditure of appropriation is contingent upon available funding.

<b>AGENCY</b> Name: Board of Public Accountancy  Code: 203	<b>APPROPRIATION</b> Name: Accountancy - Cash  Code: A25	<b>CASH FUND</b> Name: Accounting Board - Cash  Code: 303	<b>ANALYSIS OF BUDGET REQUEST</b>  BR20	<b>PAGE</b>  <b>13</b>
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ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	-----EXPENDITURES-----			-----99-00 FISCAL YEAR-----			-----00-01 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	97-98	98-99	98-99	BASE	CHANGE	TOTAL	BASE	CHANGE	TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPRO							99-00	00-01	99-00	00-01
AR SALARIES	181,020	178,320	177,628	186,861	0	186,861	192,090	0	192,090	186,861	192,090		
ER OF POSITIONS	5	5	5	5	0	5	5	0	5	5	5		
HELP	896	1,000	1,000	1,000	4,000	5,000	1,000	4,000	5,000	5,000	5,000		
ER OF POSITIONS	1	1	1	1	0	1	1	0	1	1	1		
NAL SERV MATCHING	41,895	47,931	46,629	49,308	306	49,614	50,238	306	50,544	49,614	50,544		
TING EXPENSES	137,217	127,000	110,000	110,000	17,352	127,352	110,000	17,352	127,352	127,352	127,352		
FEEES & TRAVEL	2,288	7,000	8,000	7,000	-2,500	4,500	7,000	-2,500	4,500	4,500	4,500		
FEEES & SERVICES	17,216	23,000	15,500	15,500	0	15,500	15,500	0	15,500	15,500	15,500		
AL OUTLAY	4,841	10,000	0	0	6,000	6,000	0	6,000	6,000	6,000	6,000		
PROCESSING	26,253	12,000	0	0	7,500	7,500	0	7,500	7,500	7,500	7,500		
EFUNDS	7,790	9,500	9,500	9,500	0	9,500	9,500	0	9,500	9,500	9,500		
NG FEEES	89,128	66,135	75,000	66,135	0	66,135	66,135	0	66,135	66,135	66,135		
	508,544	481,886	443,257	445,304	32,658	477,962	451,463	32,658	484,121	477,962	484,121		
PROPOSED FUNDING SOURCES			*****										
BALANCES	183,512	201,525	*****	142,639		142,639	116,677		116,677	142,639	116,677		
AL REVENUES			*****										
AL REVENUES			*****										
AL FUNDS			*****										
CENTRAL SERVICES FUND			*****										
EVENUE RECEIPTS			*****										
FUNDS	526,557	423,000	*****	419,342	32,658	452,000	434,342	32,658	467,000	452,000	467,000		
			*****										
FUNDING	710,069	624,525	*****	561,901	32,658	594,639	551,019	32,658	583,677	594,639	583,677		
S APPROZ/ (FUNDING)	( 201,525)	( 142,639)	*****	( 116,677)		( 116,677)	( 99,556)		( 99,556)	( 116,677)	( 99,556)		
	508,544	481,886	*****	445,304	32,658	477,962	451,463	32,658	484,121	477,962	484,121		

007 REGULATORY BOARDS AND COMMISSIONS  
 203 STATE BOARD OF ACCOUNTANCY  
 A25 CASH OPERATIONS  
  
 303 ACCOUNTING BOARD CASH(203)

The FY99 Budgeted amounts in Regular Salaries and/or Personal Services Matching may exceed the Authorized amounts due to the implementation of the pay plan during the 1997-99 biennium.

Budgeted exceeds Authorized in Various Line Items due to a transfer from Cash Fund Holding Account.

APPROPRIATION SUMMARY

BR 215

ARKANSAS BUDGET SYSTEM

PROGRAM/SERVICE INFORMATION LIST

RANK BY APPROPRIATION

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	
RANK	PROGRAM DESCRIPTION	FUND	ACCOUNTING INFORMATION	D E S	EXPENDITURES		-----1999 - 01 BIENNIUM REQUESTS-----						-----RECOMMENDATIONS-----						
					ACTUAL	BUDGETED	FY 1999 - 00			FY 2000 - 01			EXECUTIVE		LEGISLATIVE				
					97-98	98-99	REQUEST	REQUEST	REQUEST	REQUEST	1999-00	2000-01	1999-00	2000-01					
000		303	203 A25	B	508,544 5	481,886 5	445,304 5				451,463 5			445,304 5	451,463 5				
001		303	203 A25	C08			12,500 0				12,500 0			12,500	12,500				
<p>An increase in the Data Processing Appropriation is necessary for the Department of Information Services to maintain our computer hardware and systems software, as well as continuously improve and upgrade our applications programs in our licensing system.</p>																			
002		303	203 A25	C01			17,352 0				17,352 0			17,352	17,352				
<p>An increase in the Operating Expenses Appropriation is necessary because of the increase cost of rental for the office and equipment, increase costs of travel expenses for Board members to attend Board Meetings as well as regional and national meetings of the National Association of State Boards of Accountancy, the increase costs of phone lines/ services and the increase cost in annual dues to the National Association of State Boards of Accountancy.</p>																			

DEPT 007 REGULATORY BOARDS AND COMMISSIONS  
 AGY 203 STATE BOARD OF ACCOUNTANCY  
 APPRO A25 CASH OPERATIONS  
 FUND 303 ACCOUNTING BOARD CASH(203)

RANK BY APPROPRIATION  
 BR 264

ARKANSAS BUDGET SYSTEM

PROGRAM/SERVICE INFORMATION LIST

RANK BY APPROPRIATION

	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	
PK	PROGRAM DESCRIPTION	FUND	ACCOUNTING INFORMATION	D E S	EXPENDITURES		1999 - 01 BIENNIAL REQUESTS						RECOMMENDATIONS						
					ACTUAL	BUDGETED	FY 1999 - 00		FY 2000 - 01		EXECUTIVE		LEGISLATIVE						
					97-98	98-99	REQUEST	REQUEST	1999-00	2000-01	1999-00	2000-01							
		303	203 A25	C04			4,306				4,306				4,306		4,306		
<p>The increase is necessary due to assistance needed with office operations during peak workload and the associated matching cost.</p>																			
		303	203 A25	C02			1,000				1,000				1,000		1,000		
<p>An increase in the Capital Outlay Appropriation is necessary to replace office equipment.</p>																			
		303	203 A25	C03			-2,500				-2,500				-2,500		-2,500		
<p>The decrease in Conference Fees and Travel is due to the Board's decision to reduce these costs and devote the resources to other areas.</p>																			

007 REGULATORY BOARDS AND COMMISSIONS  
 203 STATE BOARD OF ACCOUNTANCY  
 A25 CASH OPERATIONS  
 303 ACCOUNTING BOARD CASH(203)

RANK BY APPROPRIATION

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