

**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1999 - 2001**

The Arkansas Board of Cosmetology operates from two appropriations; Disciplinary Hearings (CO3) – a cash fund account and Cosmetology Operations (053) – a special revenue account.

DISCIPLINARY HEARINGS (CO3) – FUND SOURCE (331)

This appropriation is used to support the Board's enforcement program. When warranted, Respondents in disciplinary matters are assessed civil penalties in lieu of suspension or revocation of licenses. A.C.A. 17-26-323 requires that funds derived from penalties assessed by the Board will be used to off set the costs of disciplinary hearings and other enforcement activities. As such, this appropriation is used for administrative hearing expenses (court reporter, subpoenas, etc.), the costs for other enforcement actions and related administrative expenses (court fees, transcripts, postage, etc.).

The budget request for disciplinary hearings reflects a base level of \$3,294 in each year of the biennium. The Board is requesting an additional \$1,520 (Change Level 01 – Rank 01) in each year of the biennium to provide for reimbursement of travel expenses incurred by inspectors to testify at disciplinary hearings. Funding is sufficient to support the Board's budget request of \$4,814 in each year of the biennium.

COSMETOLOGY OPERATIONS (053) – FUND SOURCE (SXC)

The Board uses this appropriation to cover operating expenses to conduct examinations; maintain a system for issuing certificates of registration and licenses; conduct health and safety inspections, investigations and operation audits; conduct meetings; maintain a principle office and provide the administrative support the Board needs to carry out its duties and functions as prescribed in the Cosmetology Act.

The 1999-01 biennium budget request reflects a base level of \$445,772 in FY00 and \$452,617 in FY01. This request covers 10 positions. An increase in the Board's base level operation is needed to continue the Agency's level of operation; to cover increases in operating expenses due to the installation of a new license administration system; and to allow the Board to expand the scope of the national written examinations it administers to include candidates for the Cosmetologist licensure examination. To support these changes the Board is requesting an additional \$18,850 in each year of the biennium. The Board's total budget request for the 1999-01 biennium for Cosmetology Operations is \$464,622 in FY00 and \$471,467 in FY01. Anticipated receipts and the use of the SXC fund balance will be sufficient to fund the Board's biennium budget request. The changes requested to the base level budget follow.

CHANGE LEVEL 01 – RANK 01: The Board is requesting \$3,100 in each year of the biennium to cover increases in operating expenses for maintenance of equipment acquired in FY98 and for rental of office space. Effective 7/1/99 the rental rate charged by SBS will increase from \$9.75 to \$11 a square foot.

CHANGE LEVEL 08 – RANK 02: The Agency is currently working with DIS in testing and implementing the Board's new license administration system. Once the Agency completes a full business cycle using the new system, it is anticipated that minor program modifications will be required. Hence, the Board is requesting \$6,250 in FY00 for that purpose. A continuation of this appropriation request in FY01 is requested to develop a system for archiving historical records. An additional \$4,500 is requested in each year of the biennium to continue a contract with DIS to provide technical support services, to provide ongoing training of Agency personnel to fully utilize the new computer technology and to cover increases in operating expenses for data processing supplies and telecommunication services needed to support and maintain the new license administration system. A total of \$10,750 in each year of the biennium will be needed to fund this request.

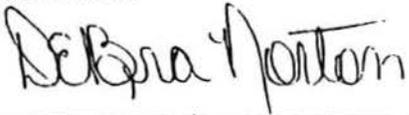
<p>AGENCY ARKANSAS STATE BOARD OF COSMETOLOGY</p>	<p>DIRECTOR <i>Debra Norton</i></p>	<p>AGENCY PROGRAM COMMENTARY BR21</p>	<p>PAGE 101</p>
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**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1999 - 2001**

CHANGE LEVEL 02 – RANK 03: The Cosmetology Code requires applicants for licensure by examination to pass both a written and practical examination. The Board currently administers a written examination developed by a national credentialing company to those applicants pursuing licensure in specialty areas. Due to new procurement guidelines the Office of Accounting has advised us that this type of expenditure does not require a professional/consultant service contract. Therefore, the Board requests that the \$3,000 reflected in the Base Level request in each year of the biennium be transferred from Character 10 to Character 02.

The Board is requesting an additional \$5,000 in each year of the biennium to expand the scope of the written testing program it administers to include applicants for the Cosmetologist licensure examination. There are 41 states that administer national written examinations to Cosmetology examination candidates. Several states have enacted legislation that denies licensure to out-of-state applicants who have not passed a national examination. The mobility of Arkansas licensees to practice their occupation in other states will be greatly enhanced if the Board administers examinations that are recognized on a national level. Further, the Board wants to ensure that the tests it administers have been developed based on recognized psychometric principles which is essential in establishing the reliability, validity and thus the legal defensibility of the licensure examination.

CHANGE LEVEL 09 – RANK 04: The Board has identified two positions to be considered for the Career Ladder Incentive Program. The Board anticipates that two incumbent employees will satisfy competency-based criteria for promotion to the next level within their respective Career Ladder Classification group, as established by OPM (Business Controller I to Business Controller II – Administrative Assistant I to Administrative Assistant II). The employees in these positions support key organizational goals and objectives of the Agency and based on their past performance, it is anticipated that these employees will continue to exhibit effective performance and will fulfill the competency-based criteria established for their respective positions.

AGENCY	DIRECTOR	AGENCY PROGRAM COMMENTARY	PAGE
ARKANSAS STATE BOARD OF COSMETOLOGY		BR21	102

ARKANSAS STATE BOARD OF COSMETOLOGY
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1996

Assets					Liabilities			Total Equity	
Cash and Investments	Fixed	Other	Total	Current	Long-term	Total			
\$ 1,569,775	\$ 84,377	\$ 16,474	\$ 1,670,626	\$ 0	\$ 12,502	\$ 12,502	\$ 1,658,124		

Revenues				Expenditures						Other Sources (Uses)
Inter-governmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	
\$ 0	\$ 0	\$ 435,936	\$ 7,204	\$ 443,140	\$ 211,562	\$ 0	\$ 537	\$ 141,213	\$ 353,312	\$ 857

Findings	Recommendations
None	None

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

AGENCY TITLE 227 - STATE BOARD OF COSMETOLOGY

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>1</u>	<u>8</u>	<u>9</u>	<u>90%</u>
BLACK EMPLOYEES	<u>0</u>	<u>1</u>	<u>1</u>	<u>10%</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>10%</u>
			TOTAL MINORITIES	<u>10%</u>
			<u>10</u>	<u>100%</u>
			TOTAL EMPLOYEES	



 AGENCY DIRECTOR

CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 1998

AGENCY: Arkansas State Board of Cosmetology (227)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Disciplinary	\$ 3,263	Checking	Nations Bank - Little Rock	A.C.A. 17-26-323 requires that funds derived from penalties assessed by the Board shall be used exclusively to defray the costs of disciplinary hearings and any other enforcement activities including investigations.
Hearings	\$ 50,531	C.D.	Nations Bank - Little Rock	
(331)	\$ 50,531	C.D.	Nations Bank - Little Rock	
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C.A. 17-26-322 (b) authorizes the Board to assess penalties, in lieu of a suspension or revocation of license, in an amount not exceed \$500.
				REVENUE RECEIPTS CYCLE: Penalties are collected throughout the year.
				FUND BALANCE UTILIZATION: As required by statute, this fund is used for on-going expenses incurred to conduct investigations, disciplinary hearings and for other enforcement activities. Except that, when authorized by special language, this fund has been used for one-time expenses for capital purchases.
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
				REVENUE RECEIPTS CYCLE:
				FUND BALANCE UTILIZATION:

ARKANSAS BUDGET SYSTEM DEPARTMENT APPROPRIATION SUMMARY

AGENCY TITLE Board of Cosmetology		1997-99 Expenditures				1999-01 Biennium Request				1999-01 Executive Recommendation			
Appropriations		Actual	No. of	Budgeted	No. of	Year 1	No. of	Year 2	No. of	Year 1	No. of	Year 2	No. of
Code	Name	1997-98	Pos.	1998-99	Pos.	1999-00	Pos.	2000-01	Pos.	1999-00	Pos.	2000-01	Pos.
C03	Disciplinary Hearings	\$3,294		\$3,294		\$4,814		\$4,814		\$4,814		\$4,814	
053	Operations	510,155	10	428,159	10	464,622	10	471,467	10	464,622	10	471,467	10
TOTALS		\$513,449	10	\$431,453	10	\$469,436	10	\$476,281	10	\$469,436	10	\$476,281	10
Funding Sources			% of		% of		% of		% of		% of		% of
Fund Balances		\$539,569	49.6%	\$573,883	56.6%	\$582,430	57.0%	\$552,994	55.7%	\$582,430	57.0%	\$552,994	55.7%
General Revenues													
Special Revenues		521,541	48.0%	419,000	41.3%	419,000	41.0%	419,000	42.2%	419,000	41.0%	419,000	42.2%
Federal Funds													
Const. & Fiscal Agency Fund													
State Central Services Fund													
Non-Revenue Receipts													
Cash Funds		26,222	2.4%	21,000	2.1%	21,000	1.9%	21,000	2.1%	21,000	1.9%	21,000	2.1%
Other													
Total Funding		1,087,332	100.0%	1,013,883	100.0%	1,022,430	100.0%	992,994	100.0%	1,022,430	100.0%	992,994	100.0%
Excess Approp./ (Funding)		(573,883)		(582,430)		(552,994)		(516,713)		(552,994)		(516,713)	
TOTAL		\$513,449		\$431,453		\$469,436		\$476,281		\$469,436		\$476,281	
DEPARTMENT BOARD OF COSMETOLOGY (227)				DIRECTOR Debra Norton					DEPARTMENT APPROPRIATION SUMMARY BR 40				

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

The Board of Cosmetology utilizes this appropriation to pay expenses of administrative disciplinary hearings of licensed cosmetologists. In settlement of some disciplinary matters, penalties are assessed instead of suspending or revoking licenses. The Base Level for each year is \$3,294. The Board is requesting an additional \$1,520 in Operating Expenses to provide reimbursement of travel expenses to inspectors who testify at disciplinary hearings.

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: State Board of Cosmetology Code: 227	Name: Disciplinary Hearings - Cash Code: C03	Name: Board of Cosmetology - Cash Code: 331	BR20	107

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							99-00	00-01	99-00	00-01
REGULATORY EXPENSES	2,244	2,244	2,311	2,244	1,520	3,764	2,244	1,520	3,764	3,764	3,764		
DISCIPLINARY HEARINGS	1,050	1,050	1,050	1,050	0	1,050	1,050	0	1,050	1,050	1,050		
AL	3,294	3,294	3,361	3,294	1,520	4,814	3,294	1,520	4,814	4,814	4,814		
PROPOSED FUNDING SOURCES			*****										
UNASSIGNED BALANCES	188,511	211,439	*****	229,145		229,145	245,331		245,331	229,145	245,331		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
GENERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
GENERAL FUNDS	26,222	21,000	*****	19,480	1,520	21,000	19,480	1,520	21,000	21,000	21,000		
REGULATORY EXPENSES			*****										
AL FUNDING	214,733	232,439	*****	248,625	1,520	250,145	264,811	1,520	266,331	250,145	266,331		
UNASSIGNED APPROX (FUNDING)	(211,439)	(229,145)	*****	(245,331)		(245,331)	(261,517)		(261,517)	(245,331)	(261,517)		
AL	3,294	3,294	*****	3,294	1,520	4,814	3,294	1,520	4,814	4,814	4,814		

T 007 REGULATORY BOARDS AND COMMISSIONS
 227 STATE BOARD OF COSMETOLOGY
 RO C03 DISCIPLINARY HEARINGS -- CASH
 D 331 BOARD OF COSMETOLOGY CASH(227)

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	DEPARTMENT	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		
000		331	227 C03	B	3,294	3,294	3,294	3,294	3,294	3,294				
001		331	227 C03	C01			1,520	1,520	1,520	1,520				

The Disciplinary Hearing Fund is used exclusively to defray the costs of disciplinary hearings and other enforcement activities. The Board is requesting \$1,520 in each year of the biennium to provide for reimbursement of travel expenses incurred by inspectors to testify at disciplinary hearings conducted by the Board.

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 227 STATE BOARD OF COSMETOLOGY
 APPRO C03 DISCIPLINARY HEARINGS -- CASH
 FUND 331 BOARD OF COSMETOLOGY CASH(227)

RANK BY APPROPRIATION
 BR 264

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

The State Board of Cosmetology is a special revenue funded agency that uses this appropriation to cover operating expenses of examinations, certification, inspections, and all other Board related duties. Special revenues are derived from the collection of license fees, with all funds remaining at the end of each fiscal year carried forward.

The request for the Board of Cosmetology reflects a Base Level of \$445,772 in FY00 and \$452,617 in FY01, covering 10 positions. Base Level includes a cost of living increase of 2.8% each year over the FY99 salary levels, and related Personal Services Matching costs. Budget changes were requested in the areas of Operating Expenses, Professional Fees and Services and Data Processing. The Operating Expenses request will cover rental of office and storage space, maintenance of equipment, data processing supplies and the expansion of the written testing program. A professional service contract is no longer required, therefore the Board is reducing the Professional Fees and Services line item. This reduction is meant to offset the requested increases to Operating Expenses. Data Processing will be utilized to cover the cost to develop a new system for archiving historical records and to continue a contract with the Department of Information Systems to provide ongoing training and technical support.

Expenditure of this appropriation is contingent upon the availability of adequate funding.

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF	PAGE
Name: State Board of Cosmetology	Name: Cosmetology - Operations	Name: Cosmetology Contingency	BUDGET REQUEST	
Code: 227	Code: 053	Code: SXC	BR20	110

01 02 03 04 05 06 07 08 09 10 11 12 13 14

CHARACTER TITLE	-----EXPENDITURES-----			98-99			-----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	CHANGE		TOTAL	CHANGE		TOTAL	EXECUTIVE		LEGISLATIVE				
	ACTUAL	BUDGETED	AUTHORIZED APPRO	BASE	LEVEL	REQUEST	BASE	LEVEL	REQUEST	99-00	00-01	99-00	00-01			
REGULAR SALARIES	187,089	198,068	202,272	207,657	0	207,657	213,471	0	213,471	207,657	213,471					
NUMBER OF POSITIONS	10	10	10	10	0	10	10	0	10	10	10					
PERSONAL SERV MATCHING	58,980	61,032	66,407	69,056	0	69,056	70,087	0	70,087	69,056	70,087					
OPERATING EXPENSES	154,142	154,710	155,384	154,710	13,600	168,310	154,710	13,600	168,310	168,310	168,310					
CONF FEES & TRAVEL	3,881	4,349	4,349	4,349	0	4,349	4,349	0	4,349	4,349	4,349					
PROF FEES & SERVICES	1,338	3,000	3,000	3,000	-3,000	0	3,000	-3,000	0	0	0					
CAPITAL OUTLAY	56,726	0	0	0	0	0	0	0	0	0	0					
DATA PROCESSING	47,999	7,000	7,000	7,000	8,250	15,250	7,000	8,250	15,250	15,250	15,250					
TOTAL	510,155	428,159	438,412	445,772	18,850	464,622	452,617	18,850	471,467	464,622	471,467					
PROPOSED FUNDING SOURCES			*****													
FUND BALANCES	351,050	362,444	*****	353,285		353,285	307,663		307,663	353,285	307,663					
GENERAL REVENUES			*****													
SPECIAL REVENUES	521,541	419,000	*****	400,150	18,850	419,000	400,150	18,850	419,000	419,000	419,000					
FEDERAL FUNDS			*****													
STATE CENTRAL SERVICES FUND			*****													
NON-REVENUE RECEIPTS			*****													
CASH FUNDS			*****													
OTHER			*****													
TOTAL FUNDING	872,599	781,444	*****	753,435	18,850	772,285	797,813	18,850	726,663	772,285	726,663					
EXCESS APPRO/ (FUNDING)	(362,444)	(353,285)	*****	(307,663)		(307,663)	(255,196)		(255,196)	(307,663)	(255,196)					
TOTAL	510,155	428,159	*****	445,772	18,850	464,622	452,617	18,850	471,467	464,622	471,467					

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 227 STATE BOARD OF COSMETOLOGY
 APPRO 053 COSMETOLOGY -- OPERATIONS
 FUND 5XC COSMETOLOGY CONTINGENCY(227)

APPROPRIATION SUMMARY

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.

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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

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	1999-00	2000-01	1999-00	2000-01				
	SXC	227 053	B	510,155 10	428,159 10	445,772 10	452,617 10	445,772 10	452,617 10						
	SXC	227 053	C01			3,100 0	3,100 0	3,100	3,100						
<p>The Board is requesting \$3,100 in each year of the biennium to cover increases in operating expenses for maintenance of equipment acquired in FY98 and for rental of office space. Effective 7/1/99 the rental rate charged by SBS will increase from \$9.75 to \$11 a square foot.</p>															
	SXC	227 053	C08			10,750 0	10,750 0	10,750	10,750						
<p>The Agency is currently working with DIS in testing and implementing the Agency's new license administration system. Once the Agency completes a full business cycle using the new system, it is anticipated that minor program modifications will be required. Hence, the board is requesting \$6,250 in FY00 for that purpose. A continuation of this appropriation request in FY01 is requested to develop a system for archiving historical records. An additional \$4,500 is requested in each year of the biennium to continue a contract with DIS to provide technical support services, to provide ongoing training of Agency personnel to fully utilize the new computer technology and to cover increases in operating expenses for data processing supplies and telecommunication services needed to support and maintain the new license administration system. A total of \$10,750 in each year of the biennium will be needed to fund this request.</p>															

007 REGULATORY BOARDS AND COMMISSIONS
227 STATE BOARD OF COSMETOLOGY
0 053 COSMETOLOGY -- OPERATIONS

SXC COSMETOLOGY CONTINGENCY(227)

RANK BY APPROPRIATION
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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	-----1999 - 01 BIENNIIUM REQUESTS-----						-----R E C O M M E N D A T I O N S-----							
					-----EXPENDITURES-----		-----FY 1999 - 00-----		-----FY 2000 - 01-----		-----EXECUTIVE-----		-----LEGISLATIVE-----					
					---ACTUAL---	---BUDGETED---	-----REQUEST-----		-----REQUEST-----		1999-00	2000-01	1999-00	2000-01				
					97-98	98-99												
003		SXC	227 053	C02			5,000	0	5,000	0		5,000	5,000					
<p>The Cosmetology Code requires applicants for licensure by examination to pass a written and practical examination. The Board currently administers a written examination developed by a national credentialing company to those applicants pursuing licensure in specialty areas. The base level request to continue this program is currently classified as a Character 10 Expense. Due to new procurement guidelines this type of expenditure does not require a professional/consultant service contract, hence, the Board requests that the \$3,000 reflected in the Base level request in each year of the biennium be transferred from Character 10 to Character 02. An additional \$5,000 is requested in each year of the biennium to expand the scope of the written testing program to include applicants pursuing licensure as a Cosmetologist. Currently, 41 states administer national written examinations to Cosmetology examination candidates. Since states have begun to enact legislation that denies licensure to out-of-state applicants who have not passed a national examination the mobility of Arkansas licensees to practice their occupation in other states will be greatly enhance if they have passed a national examination. Further, the Board wants to ensure that the tests it administers have been developed based on recognized psychometric principles which is essential in establishing the reliability, validity and thus the legal defensibility of the licensure examination.</p>																		
004		SXC	227 053	C09			0	0	0	0								
<p>The Board has identified two positions to be considered for the Career Ladder Incentive Program currently under review by the Personnel Committee. The Board anticipates that two incumbent employees will satisfy competency-based criteria for promotion to the next level within their respective Career Ladder Classification group, as established by OPM (Business Controller I to Business Controller II - Administrative Assistant I to Administrative Assistant II). The employees in these positions support key organizational goals and objectives of the Agency and based on their past performance, it is expected that these employees will continue to exhibit effective performance and will fulfill the competency-based criteria established for these positions.</p>																		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 227 STATE BOARD OF COSMETOLOGY
 APPRO 053 COSHETOLOGY -- OPERATIONS
 FUND SXC COSHETOLOGY CONTINGENCY(227)

RANK BY APPROPRIATION
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