

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

The State Board of Registration for Foresters is empowered to register and regulate persons in Arkansas representing themselves as Foresters. The Board, in carrying out these duties, sets the amount of application/registration fees, conducts written examinations when required, issues Certificates of Registration and receives and investigates complaints against Registered Foresters and makes findings thereon.

The Board has turned its attention to programs which will acquaint the public with the existence of Registered Foresters, and to sponsoring symposiums planned to keep Registered Foresters professionally informed and sensitive to the needs of Arkansas citizens. These activities are kept within financial limits of monies collected from registration and annual renewal fees.

<b>AGENCY</b> State Board of Registration for Foresters	<b>DIRECTOR</b> Marcia Camp <i>Marcia Camp</i>	<b>AGENCY PROGRAM COMMENTARY BR21</b>	<b>PAGE</b> <b>166</b>
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STATE BOARD OF REGISTRATION FOR FORESTERS  
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			
\$ 6,209	\$ 361	\$ 0	\$ 6,570	\$ 0	\$ 0	\$ 0	\$ 6,570		

  

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	\$ 5,237	\$ 0	\$ 5,237	\$ 499	\$ 0	\$ 0	\$ 3,290	\$ 3,789	\$ 0

  

Findings	Recommendations
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FUND RECONCILIATION - The Agency did not reconcile their true cash balance to the Accounting Federal Grants Management (AFGM) System Fund Analysis Report as required by Part II, Chapter 24 of the State Accounting Procedures Manual.

Review and comply with Part II, Chapter 24 of the State Accounting Procedures Manual.

## CASH FUND BALANCE DESCRIPTION

AS OF JUNE 30, 1998

**AGENCY:** State Board of Registration for Foresters (239)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Foresters Registration Board - Cash (315)	\$8,258.19	Checking	Nations Bank, Little Rock, AR	<p>A.C.A. 17-31-208 establishes that any surplus funds at the end of the fiscal year may be retained by the Board for future expenditures, and the Board shall not be required to pay any surplus into the general fund of the State of Arkansas.</p> <p><b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b> A.C.A. 17-31-303 authorizes the Board to collect application and registration fees; A.C.A. 17-31-307 authorizes a penalty of 10% for each month the renewal fees are delayed not to exceed twice the normal renewal fee.</p> <p><b>REVENUE RECEIPTS CYCLE:</b> Application and registration fees are received throughout the year. Annual renewal fees are collected in December and early January each year.</p> <p><b>FUND BALANCE UTILIZATION:</b> Fund Balances are retained for future expenditures.</p>
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
				<p><b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b></p> <p><b>REVENUE RECEIPTS CYCLE:</b></p> <p><b>FUND BALANCE UTILIZATION:</b></p>

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

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The Board of Registration for Foresters was created by Act 535 of 1969 and regulates the 315 foresters registered in Arkansas. The Board is a cash agency funded by the receipt of application and renewal fees charged pursuant to Arkansas Code Annotated §17-31-303. The FY99 budgeted amount of \$6,640 consists of salaries and Personal Services Matching for one Extra Help position, Operating Expenses and Conference Fees & Travel. Base Level is \$6,640 each year of the biennium.

The Board has no change level requests for the 1999-2001 biennium.

The Executive Recommendation provides for the Base Level.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF	PAGE
<p>Name: State Board of Registration for Foresters</p> <p>Code: 239</p>	<p>Name: Cash Operations</p> <p>Code: A29</p>	<p>Name: Foresters Registration Board - Cash</p> <p>Code: 315</p>	<p>BUDGET REQUEST</p> <p>BR20</p>	<p style="text-align: center;">169</p>

ARKANSAS BUDGET SYSTEM

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	AUTHORIZED	BASE	CHANGE	TOTAL	BASE	CHANGE	TOTAL	EXECUTIVE		LEGISLATIVE				
	ACTUAL	BUDGETED	APPRO							99-00	00-01	99-00	00-01			
EXTRA HELP	499	686	686	686	0	686	686	0	686	686	686					
NUMBER OF POSITIONS	1	1	1	1	0	1	1	0	1	1	1					
PERSONAL SERV MATCHING	0	52	52	52	0	52	52	0	52	52	52					
OPERATING EXPENSES	3,464	3,888	3,538	3,888	0	3,888	3,888	0	3,888	3,888	3,888					
CONF FEES & TRAVEL	0	2,014	2,500	2,014	0	2,014	2,014	0	2,014	2,014	2,014					
<b>TOTAL</b>	<b>3,963</b>	<b>6,640</b>	<b>6,776</b>	<b>6,640</b>	<b>0</b>	<b>6,640</b>	<b>6,640</b>	<b>0</b>	<b>6,640</b>	<b>6,640</b>	<b>6,640</b>					
PROPOSED FUNDING SOURCES			*****													
FUND BALANCES	6,787	8,207	*****	6,267		6,267	4,127		4,127	6,267	4,127					
GENERAL REVENUES			*****													
SPECIAL REVENUES			*****													
FEDERAL FUNDS			*****													
STATE CENTRAL SERVICES FUND			*****													
NON-REVENUE RECEIPTS			*****													
CASH FUNDS	5,383	4,700	*****	4,500		4,500	4,500		4,500	4,500	4,500					
OTHER			*****													
<b>TOTAL FUNDING</b>	<b>12,170</b>	<b>12,907</b>	<b>*****</b>	<b>10,767</b>		<b>10,767</b>	<b>8,627</b>		<b>8,627</b>	<b>10,767</b>	<b>8,627</b>					
EXCESS APPRO/ (FUNDING)	( 8,207)	( 6,267)	*****	( 4,127)		( 4,127)	( 1,987)		( 1,987)	( 4,127)	( 1,987)					
<b>TOTAL</b>	<b>3,963</b>	<b>6,640</b>	<b>*****</b>	<b>6,640</b>		<b>6,640</b>	<b>6,640</b>		<b>6,640</b>	<b>6,640</b>	<b>6,640</b>					

DEPT 007 REGULATORY BOARDS AND COMMISSIONS  
 AGY 239 STATE BOARD OF REGISTRATION FOR FORESTERS  
 APPR A29 CASH OPERATIONS  
 FUND 315 FORESTERS REGIS BOARD CASH(239)

Various Maintenance and General Operation line items may be greater than the authorized appropriation amounts due to reclassification transfers processed in FY99.

APPROPRIATION SUMMARY

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