

ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
2001 - 2003

The Arkansas State Board of Massage Therapy is requesting one change for the 2001-2003 Biennium. The Board is requesting a reclassification for the Massage Therapy Executive Director with a salary of \$28,500 in FY02 and \$29,241 in FY03. The Board is requesting Operating Expenses to continue at the Base Level amount of \$31,840.

AGENCY	DIRECTOR	AGENCY PROGRAM COMMENTARY BR21	PAGE
Arkansas State Board of Massage Therapy	Georgia Tabor <i>Georgia Tabor</i>		234

ARKANSAS STATE BOARD OF MASSAGE THERAPY
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

Assets				Liabilities			Total Equity
Cash and Investments	Fixed	Other	Total	Current	Long-Term	Total	
\$ 95,148	\$ 12,964	\$ 407	\$ 108,519	\$ 4,494	\$ 0	\$ 4,494	\$ 104,025

Revenues					Expenditures					Other Sources (Uses)
Intergovernmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	
\$ 0	\$ 0	\$ 68,304	\$ 1,942	\$ 70,246	\$ 12,472	\$ 0	\$ 0	\$ 34,822	\$ 47,294	\$ 72

Findings

(EXPENDITURES - A statistical sample of fifty-three (53) disbursement vouchers revealed sixteen (16) exceptions representing a thirty percent (30%) rate of deficiency with proper documentation requirements of the State. Errors consisted of one voucher that could not be located, ten vouchers with improper or missing invoices, two vouchers processed late, resulting in a discount not taken, and three travel reimbursement forms (TR-1) were not located.)

Recommendations

Comply with the State Accounting Procedures Manual, Part II, Chapter I, regarding maintenance of accounting records.

Audited by Division of Legislative Audit
SA0724598

() Noted in previous year's audit report.

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

AGENCY TITLE 245 - STATE BOARD OF MASSAGE THERAPY

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>0</u>	<u>1</u>	<u>1</u>	<u>100%</u>
BLACK EMPLOYEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF 08/05/00			<u>0</u>	<u>0%</u>
DATE			TOTAL MINORITIES	<u>0</u>
			<u>1</u>	<u>100%</u>
			TOTAL EMPLOYEES	<u>1</u>

Georgia A. Labor
 AGENCY DIRECTOR

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Fiscal Year 2001

Act 1276 of 1999

AGENCY: Arkansas State Board of Massage Therapy AGENCY # 245

NAME OF PUBLICATION	STATUTORY AUTHORIZATION ACT # OR A.C.A.	REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED & DISTRIBUTED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
NONE				
				238

Excludes Institutions of Higher Education



**ARKANSAS BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
2001 - 2003**

The Arkansas State Board of Massage Therapy was created with the intent to upgrade the standards of practice and education of massage therapy and regulate the practice of massage therapy in the State of Arkansas. The Board has statutory authority to examine and inspect all massage therapy schools, offices, and clinics in the State. The Board is required to hold at least one examination each year, and may hold other examinations from time to time. Certificates of registration are issued annually for massage therapists, master massage therapists, massage therapy instructors, massage therapy schools, and massage therapy offices or clinics.

Base Level includes a cost of living increase of 2.6% each year over the FY01 salary levels, related Personal Services Matching costs, and Operating Expenses. The Board's only request for the Biennium is an additional increase over the 2.6% increase for the Massage Therapy Executive Director with a salary of \$28,500 in FY02 and \$29,241 in FY03.

The Executive Recommendation provides for Base Level. Expenditure of appropriation is dependent upon available funding.

AGENCY Name: State Board of Massage Therapy Code: 245	APPROPRIATION Name: Massage Therapy- Operations Code: 428	TREASURY FUND Name: Massage Therapy Bd. Code: MMT	ANALYSIS OF BUDGET REQUEST BR20	PAGE 239
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CHARACTER TITLE	-----EXPENDITURES-----			-----01-02 FISCAL YEAR-----			-----02-03 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	99-00	00-01	00-01	BASE	CHANGE LEVEL	TOTAL REQUEST	BASE	CHANGE LEVEL	TOTAL REQUEST	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPRO							01-02	02-03	01-02	02-03
REGULAR SALARIES	21,957	22,579	22,579	23,165	5,335	28,500	23,767	5,474	29,241	23,165	23,767		
NUMBER OF POSITIONS	1	1	1	1	0	1	1	0	1	1	1		
PERSONAL SERV MATCHING	6,850	6,954	7,227	7,067	945	8,012	7,173	970	8,143	7,067	7,173		
OPERATING EXPENSES	26,311	31,840	31,840	31,840	0	31,840	31,840	0	31,840	31,840	31,840		
CAPITAL OUTLAY	3,447	0	0	0	0	0	0	0	0	0	0		
TOTAL	58,565	61,373	61,646	62,072	6,280	68,352	62,780	6,444	69,224	62,072	62,780		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	131,276	147,708	*****	216,335		216,335	277,983		277,983	216,335	284,263		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS	74,997	130,000	*****	123,720	6,280	130,000	123,556	6,444	130,000	130,000	130,000		
CASH FUNDS			*****										
OTHER			*****										
TOTAL FUNDING	206,273	277,708	*****	340,055	6,280	346,335	401,539	6,444	407,983	346,335	414,263		
EXCESS APPRO/ (FUNDING)	(147,708)	(216,335)	*****	(277,983)		(277,983)	(338,759)		(338,759)	(284,263)	(351,483)		
TOTAL	58,565	61,373	*****	62,072	6,280	68,352	62,780	6,444	69,224	62,072	62,780		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 ACY 245 ARKANSAS STATE BOARD OF MASSAGE THERAPY
 APPRD 428 OPERATIONS
 FUND HMT MASSAGE THERAPY BOARD-(245)

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-----		-----2001 - 03 BIENNIIUM REQUESTS-----				-----RECOMMENDATIONS-----							
					-----ACTUAL-----BUDGETED-----		-----FY 2001 - 02-----		-----FY 2002 - 03-----		-----EXECUTIVE-----		-----LEGISLATIVE-----					
					99-00	00-01	REQUEST	REQUEST	REQUEST	REQUEST	2001-02	2002-03	2001-02	2002-03				
000		HMT	245 428	B	58,565 1	61,373 1	62,072 1		62,780 1			62,072 1	62,780 1					
001		HMT	245 428 100 STATE BOARD OF MESSAGE EXAMINERS	C10			6,280 0		6,444 0									
<p>This increase is for a reclassification on the Massage Therapy Executive Director's position With a salary of \$28,500 in FY02 and \$29,241 in FY03.</p>																		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 245 ARKANSAS STATE BOARD OF MASSAGE THERAPY
 APPRO 428 OPERATIONS
 FUND HMT MASSAGE THERAPY BOARD-(245)

RANK BY APPROPRIATION
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