

**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
2001 - 2003**

APPROPRIATION CODE A13
AGENCY CODE 257
Fund Code 333

FY 01-02

Character Code 02 Maintenance and General Operations \$1,296

FY 02-03

Character Code 02 Maintenance and General Operations \$1,296

The Board is made up of five members and meets from two to several times annually for the purpose of reviewing applications, examining credentials of applicants, administering examinations, hearing complaints, and carrying out other activities normal to such boards.

The Arkansas State Board of Registration for Professional Soil Classifiers is not making any change level requests for the 2001-03 biennium.

AGENCY Arkansas State Board of Registration for Professional Soil Classifiers	DIRECTOR Larry Ward Sec/Treas 	AGENCY Program COMMENTARY BR21	PAGE 353
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ARKANSAS STATE BOARD OF REGISTRATION FOR PROFESSIONAL SOIL CLASSIFIERS
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	
\$ 7,381	\$ 79	\$ 32	\$ 7,472	\$ 260	\$ 0	\$ 260	\$ 7,212

Revenues					Expenditures					Other Sources (Uses)
Intergovernmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	
\$ 0	\$ 0	\$ 1,330	\$ 297	\$ 1,627	\$ 0	\$ 0	\$ 0	\$ 812	\$ 812	\$ 0

Findings

1. RECEIPTING OF INCOME - Prenumbered receipts were not used to record Agency income as required in Part II, Chapter 16 of the State Accounting Procedures Manual.
2. ACCOUNTS PAYABLE - Invoices totaling \$260.69 received during the year were not paid in a timely manner, with some obligations not paid until June 1999. This amount represented thirty-two percent (32%) of the Agency's expenditures.

Recommendations

1. Implement procedures to comply with Part II, Chapter 16 of the State Accounting Procedures Manual regarding the use of prenumbered receipts to record income.
2. Assure that creditors have timely consideration in connection with the disbursement of Agency funds as required by the General Accounting and Budgetary Procedure Law.

CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2000

AGENCY:Arkansas State Board of Registration for Professional Soil Classifiers (257)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Soil Classifiers - Cash (333)	\$1,291	Checking	Pulaski Bank L.R.	A.C.A. 17-47-203 establishes that the agency can use funds collected to reimburse expenses and otherwise carry on the functions of the agency.
	\$5,814	CD	Pulaski Bank L.R.	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C.A. 17-47-302 Application Fees A.C.A. 17-47-303 Examination Fees A.C.A. 17-47-307 and 308 Registration and Renewal Fees REVENUE RECEIPTS CYCLE: Registration renewals are due July 1st of each year. Fees, fines and penalties are collected throughout the year. FUND BALANCE UTILIZATION: Funds are not used for on-going expenses but may be used to purchase additional CD's.
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: REVENUE RECEIPTS CYCLE: FUND BALANCE UTILIZATION:

STATE AGENCY PUBLICATIONS

2001-2003 Biennium

Act 1276 of 1999

AGENCY: State Board of Registration for Professional Soil Classifiers

AGENCY # 257

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
Not applicable				
				356

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

The Arkansas State Board of Registration for Professional Soil Classifiers was created by Act 460 of 1975. The Board is a cash agency funded from application, registration, and renewal fees charged pursuant to subchapter 3 of Arkansas Code Annotated §17-47. The primary duty of the Board is to regulate the profession of soil classifying through registration and examination of Professional Soil Classifiers and Soil Classifiers-in-Training. The FY01 budgeted amount of \$1,296 consists of Operating Expenses with the majority of expenditures being for postage and board member reimbursements. Base Level requests are \$1,296 each year of the biennium.

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Arkansas State Board of Registration for Professional Soil Classifiers Code: 257	Name: Cash Operations Code: A13	Name: Soil Classifiers – Cash Code: 333	BR20	357

ARKANSAS BUDGET SYSTEM

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

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
OPERATING EXPENSES	982	1,296	1,296	1,296	0	1,296	1,296	0	1,296	1,296	1,296		
TOTAL	982	1,296	1,296	1,296	0	1,296	1,296	0	1,296	1,296	1,296		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	6,756	5,774	*****	5,698		5,698	5,722		5,722	5,698	5,722		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS		1,220	*****	1,320		1,320	1,420		1,420	1,320	1,420		
OTHER			*****										
TOTAL FUNDING	6,756	6,994	*****	7,018		7,018	7,142		7,142	7,018	7,142		
EXCESS APPRO/ (FUNDING)	(5,774)	(5,698)	*****	(5,722)		(5,722)	(5,846)		(5,846)	(5,722)	(5,846)		
TOTAL	982	1,296	*****	1,296		1,296	1,296		1,296	1,296	1,296		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 257 ARK STATE BOARD OF REGISTRATION FOR PROF SOIL CLASSIFIERS
 APPRO A13 CASH OPERATIONS
 FUND 333 SOIL CLASSIFIERS CASH(257)

APPROPRIATION SUMMARY

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