

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

The Board's primary mission is to insure the public is protected when purchasing hearing aids. The duties and powers include:

- preparation, supervision and administration of examinations to persons applying for a license to dispense hearing aids in the State of Arkansas;
- collection of fees, as determined by the Board, for the issuance of licenses and permits;
- promulgation of rules and regulations necessary to the enforcement and orderly administration of the laws governing hearing aid dispensers;
- registration of persons qualified under the law;
- investigation of complaints against licensed dispensers, with the authority to suspend, revoke, or refuse to renew licenses or permits when the provisions contained in the law are violated.

The Arkansas State Board of Hearing Aid Dispensers is a medically related cash fund agency with only one (1) appropriation. Funds are collected by the Board through various fees established by the Board for applications, examinations, licenses, renewal of licenses, and permits.

<p>AGENCY</p> <p>Arkansas Board of Hearing Aid Dispensers</p>	<p>DIRECTOR</p> <p><i>Stewart Bell</i> Stewart Bell Executive Director</p>	<p>AGENCY PROGRAM COMMENTARY BR21</p>	<p>PAGE</p> <p>178</p>
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ARKANSAS BOARD OF HEARING AID DISPENSERS
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		Total Equity		
\$	11,535	\$	188	\$	0	\$	11,723	\$	0	\$	0	\$	11,723	

Revenues					Expenditures					Other Source (Uses)								
Inter-governmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	Total								
\$	0	\$	9,775	\$	680	\$	10,455	\$	12,918	\$	0	\$	0	\$	5,043	\$	17,961	\$

Findings					Recommendations				
None					None				

Audited by Division of Legislative Audit
SA0827196

CASH FUND BALANCE DESCRIPTION

AS OF JUNE 30, 1998

AGENCY: Arkansas State Board of Hearing Aid Dispensers (271)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Hearing Aid Dispensers - Cash (316)	\$10,742.92	Checking	1st Commercial Bank. L.R.	A.C.A. 17-84-204 established that the agency can use funds collected to reimburse expenses and otherwise carry on the functions of the agency.
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C.A. 17-84-203 authorized the agency to collect fees and penalties.
				REVENUE RECEIPTS CYCLE: Fees and penalties are collected throughout the year, with the bulk of the fees collected between 6/1 and 6/30.
				FUND BALANCE UTILIZATION: Fund balance each year is carried over as the base of the following year's operating budget.
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
ANALYSIS OF BUDGET REQUEST
1999 - 2001**

The Arkansas Board of Hearing Aid Dispensers was created by Act 197 of 1969 to insure the public is protected when purchasing hearing aids. The Board is a cash agency funded from examination fees, license fees, and renewal fees charged pursuant to Arkansas Code Annotated §17-84-203. The FY99 budgeted amount of \$25,115 consists of salaries and Personal Services Matching for one Extra Help position (Executive Director), Operating Expenses and Professional Fees & Services. Base Level is \$22,962 for each year of the biennium.

Listed below are the change level requests of the Board totaling \$2,759 for each year of the biennium:

- Extra Help Salaries** - \$2,000 each year to maintain the FY99 salary authorized by the Board for the Executive Director
- Personal Services Matching** - \$153 each year of the biennium
- Operating Expenses** - \$306 each year to cover increasing costs of printing, per diem, and advertising.
- Professional Fees & Services** - \$300 each year to provide for the services of a Court Reporter.

The Executive Recommendation provides for Base Level and the request for additional appropriation in Extra Help Salaries and Personal Services Matching of \$2,153 each year.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Arkansas Board of Hearing Aid Dispensers	Name: Cash Operations	Name: Hearing Aid Dispensers - Cash		
Code: 271	Code: A89	Code: 316	BR20	181

ARKANSAS BUDGET SYSTEM

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

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
EXTRA HELP	14,000	14,000	12,000	12,000	2,000	14,000	12,000	2,000	14,000	14,000	14,000		
NUMBER OF POSITIONS	1	1	1	1	0	1	1	0	1	1	1		
PERSONAL SERV MATCHING	1,071	1,071	940	918	153	1,071	918	153	1,071	1,071	1,071		
OPERATING EXPENSES	2,775	9,344	9,650	9,344	306	9,650	9,344	306	9,650	9,344	9,344		
CONF FEES & TRAVEL	0	0	63	0	0	0	0	0	0	0	0		
PROF FEES & SERVICES	0	700	800	700	300	1,000	700	300	1,000	700	700		
TOTAL	17,846	25,115	23,453	22,962	2,759	25,721	22,962	2,759	25,721	25,115	25,115		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	13,588	10,002	*****	8,037		8,037	4,416		4,416	8,037	5,022		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS	14,260	23,150	*****	19,341	2,759	22,100	19,341	2,759	22,100	22,100	22,100		
OTHER			*****										
TOTAL FUNDING	27,848	33,152	*****	27,378	2,759	30,137	23,757	2,759	26,516	30,137	27,122		
EXCESS APPRO/ (FUNDING)	(10,002)	(8,037)	*****	(4,416)		(4,416)	(795)		(795)	(5,022)	(2,007)		
TOTAL	17,846	25,115	*****	22,962	2,759	25,721	22,962	2,759	25,721	25,115	25,115		

DEPT 008 BOARDS AND COMMISSIONS - MEDICALLY RELATED
 AGY 271 STATE BOARD OF HEARING AID DISPENSERS
 APPRO A89 CASH OPERATIONS
 FUND 316 HEARING AID DISPENSERS CASH(271)

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-----				-----R E C O M M E N D A T I O N S-----							
					---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		316	271 A89	B	17,846	25,115	22,962	0	22,962	0	22,962	22,962						
001		316	271 A89	C01			2,759	0	2,759	0	2,153	2,153						
<p>Character 01 and 03 – Additional appropriation in Extra Help salaries and Personal Services Matching is requested to maintain the FY99 salary authorized by the Board for the Executive Director.</p> <p>Character 02 – Operating Expenses in the amount of \$306 each year is requested to cover the increasing costs of printing, per diem and advertising.</p> <p>Character 10 – Professional Fees & Services in the amount of \$300 each year to provide for the services of a Court Reporter.</p>																		

DEPT 008 BOARDS AND COMMISSIONS - MEDICALLY RELATED
 AGY 271 STATE BOARD OF HEARING AID DISPENSERS
 APPRO A89 CASH OPERATIONS
 FUND 316 HEARING AID DISPENSERS CASH(271)

RANK BY APPROPRIATION
BR 264