

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

The Arkansas State Board of Registered Interior Designers is requesting an increase in appropriation from \$3,437 to \$4,350 for each year of the 2003-2005 biennium. During the last biennium, we contracted with an outside accounting firm to handle our accounting function and to participate in the budgeting process and other various meetings as the need arises. This allowed us to totally eliminate the need for any employees. For this reason we are requesting the elimination of Character 01 and 03 moneys and an increase of Character 10 moneys of \$1,000. We also anticipate an increase in operating expenses and conference and travel fees. This would required an additional \$625 in Character 02 moneys and \$150 more in Character 09 moneys. All of these requests are for each year of the biennium. With our existing fund balance of \$7,372 and anticipated revenues of \$5,200 annually, we anticipate having the additional funds for this appropriation.

AGENCY State Board of Registered Interior Designers	DIRECTOR MARIBETH M. FRAZER, ASID, CHAIRMAN	AGENCY PROGRAM COMMENTARY	PAGE 243
--	---	--	--------------------

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
STATE BOARD OF REGISTERED INTERIOR DESIGNERS
FOR THE YEARS ENDED JUNE 30, 2000 AND 1999

Findings

The Agency did not invest cash fund balances or report investing options to the State Board of Finance as required by Act 120 of 1999. This Appropriation Act contains special language which requires the Agency to consider all possible options available in investing cash fund balances, specifically including investment in the Treasury Management Trust Fund. If the Treasury Management Trust Fund is not selected, the board must report to the State Board of Finance the option selected and the additional benefits accruing by selecting a different option. As of June 30, 2000 and 1999 the Agency had cash balances of \$9,687.62 and \$6,546.05, respectively.

Recommendations

Comply with the provisions of Act 120 of 1999 regarding cash fund investment options.

**CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2002**

AGENCY: Arkansas State Board of Registered Interior Designers - 230

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Cash (340)	\$7,371.88	Checking	Pulaski Bank & Trust Little Rock, Arkansas	The Board was established by the 79th General Assembly and was authorized cash appropriations for operations by the 80th General Assembly under statute 17-52-101.
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: The Board's Regulatory Authority is Arkansas statute 17-52-101 and A.C.A. 25-15-201.
				REVENUE RECEIPTS CYCLE: Fees are collected throughout the year.
				FUND BALANCE UTILIZATION: Funds shall be used for operating expenses, conferences and travel and to pay our outside accounting firms which oversees all our accounting and budgeting functions.
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
				REVENUE RECEIPTS CYCLE:
				FUND BALANCE UTILIZATION:

**AGENCY INFORMATION TECHNOLOGY PROJECTS
RECOMMENDED FOR OVERSIGHT**

STATE AGENCY State Board of Registered Interior Designers

AGENCY NUMBER: 230

AGENCY HEARING DATE: 10/09/2002

<u>PROJECT NAME</u>	<u>TIMEFRAME</u>	<u>FY04 COST/SOURCE OF FUNDS</u>	<u>FY05 COST/SOURCE OF FUNDS</u>
1.			

REASONS FOR OVERSIGHT

- A.
- B.
- C.
- D.

<u>PROJECT NAME</u>	<u>TIMEFRAME</u>	<u>FY04 COST/SOURCE OF FUNDS</u>	<u>FY05 COST/SOURCE OF FUNDS</u>
2.			

REASONS FOR OVERSIGHT

- A.
- B.
- C.
- D.

Office of Information Technology Comments: No FY04 FY05 technology plan on file for this agency

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
STATE AGENCY PUBLICATIONS

Fiscal Year 2002-2003

Required by: A.C.A. 25-1-204

AGENCY: Board of Registered Interior Designers

NAME OF PUBLICATION	STATUTORY AUTHORIZATION	PUBLICATION REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
None				
				247

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
ANALYSIS OF BUDGET REQUEST
2003 - 2005

The Arkansas State Board of Registered Interior Designers is charged with the responsibility of regulating and registering interior designers in the State of Arkansas. The Board receives income from fees collected for information, application, and registration fees.

Base Level includes an Extra Help position and supporting operating expenses for agency operations. The Change Level reflects a desire to do away with the Extra Help position and switch these costs to Professional Fees for contractual services for accounting. An increase in Conference Fees is requested for agency sponsored training and an increase in Operating Expenses is based on historical expenditures.

The Executive Recommendation provides for the agency request. Expenditure of appropriation is contingent upon available funding.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: State Board of Registered Interior Designers Code: 230	Name: Registered Interior Designers Cash Operations Code: B41	Name: Registered Interior Designers - Cash Code: 340		248

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name STATE BOARD OF REGISTERED INTERIOR DESIGNERS
 Agency Code 230
 Appropriation Name Interior Designers - Operations
 Appropriation Code B41
 Fund Name Interior Designers - Cash
 Fund Code 340

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Extra Help	5010001	0	800	1	800	1
Personal Serv Match	5010003	0	62	0	62	0
Operating Expenses	5020002	1,761	1,175	0	1,175	0
Travel-Conferences	5050009	0	200	0	200	0
Prof. Fees & Serv.	5060010	987	1,200	0	1,200	0
Grand Total		2,748	3,437	1	3,437	1

Funding Sources						
Name	Code					
Fund Balance	4000005	4,920	7,372	*****	*****	*****
Cash Funds	4000045	5,200	5,200	*****	*****	*****
Total Funding		10,120	12,572	*****	*****	*****
Excess Appr/(Funding)		(7,372)	(9,135)	*****	*****	*****
Grand Total		2,748	3,437	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name STATE BOARD OF REGISTERED INTERIOR DESIGNERS
 Agency Code 230
 Appropriation Name Interior Designers - Operations
 Appropriation Code B41
 Fund Name Interior Designers - Cash
 Fund Code 340

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Extra Help	5010001	800	1	(800)	(1)	0	0	800	1	(800)	(1)	0	0
Personal Serv Match	5010003	62	0	(62)	0	0	0	62	0	(62)	0	0	0
Operating Expenses	5020002	1,175	0	625	0	1,800	0	1,175	0	625	0	1,800	0
Travel-Conferences	5050009	200	0	150	0	350	0	200	0	150	0	350	0
Prof. Fees & Serv.	5060010	1,200	0	1,000	0	2,200	0	1,200	0	1,000	0	2,200	0
Grand Total		3,437	1	913	(1)	4,350	0	3,437	1	913	(1)	4,350	0

Funding Sources													
Name	Code												
Fund Balance	4000005	9,135	*****	0	*****	9,135	*****	9,985	*****	0	*****	9,985	*****
Cash Funds	4000045	4,287	*****	913	*****	5,200	*****	4,287	*****	913	*****	5,200	*****
Total Funding		13,422	*****	913	*****	14,335	*****	14,272	*****	913	*****	15,185	*****
Excess Appro/(Funding)		(9,985)	*****	0	*****	(9,985)	*****	(10,835)	*****	0	*****	(10,835)	*****
Grand Total		3,437	*****	913	*****	4,350	*****	3,437	*****	913	*****	4,350	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name STATE BOARD OF REGISTERED INTERIOR DESIGNERS
 Agency Code 230
 Appropriation Name Interior Designers - Operations
 Appropriation Code B41
 Fund Name Interior Designers - Cash
 Fund Code 340

Character		Recommendations								
		Executive				Legislative				
		Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05
Extra Help	5010001	0	0	0	0	0	0	0	0	0
Personal Serv Match	5010003	0	0	0	0	0	0	0	0	0
Operating Expenses	5020002	1,800	0	1,800	0	0	0	0	0	0
Travel-Conferences	5050009	350	0	350	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	2,200	0	2,200	0	0	0	0	0	0
Grand Total		4,350	0	4,350	0	0	0	0	0	0

Funding Sources									
Name	Code	2003-04		2004-05		2003-04		2004-05	
Fund Balance	4000005	9,135	*****	9,985	*****	0	*****	0	*****
Cash Funds	4000045	5,200	*****	5,200	*****	0	*****	0	*****
Total Funding		14,335	*****	14,985	*****	0	*****	0	*****
Excess Appro/(Funding)		(9,985)	*****	(10,645)	*****	0	*****	0	*****
Grand Total		4,350	*****	4,350	*****	0	*****	0	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name STATE BOARD OF REGISTERED INTERIOR DESIGNERS
 Agency Code 230
 Appropriation Name Interior Designers - Operations
 Appropriation Code B41
 Fund Name Interior Designers - Cash
 Fund Code 340

Rank	Justification	Designation	Cost Center	2001-02		2002-03		Agency Request		Executive Recommendation		Legislative Recommendation	
				Actual	Budget Pos.	2003-04 Pos.	2004-05 Pos.	2003-04 Pos.	2004-05 Pos.	2003-04 Pos.	2004-05 Pos.		
		BL Base Level	Total	2,748	4,299 0	3,437 0	3,437 0	3,437 0	3,437 0	3,437 0	3,437 0	0 0	0 0
1	The increase in Professional Fees will eliminate the need for the Extra Help position by shifting the expenses for accounting to a firm. Modest increases are requested for Operating Expenses and Travel.	C01	182210 Int Design Oper	0	0 0	1,775 0	1,775 0	1,775 0	1,775 0	1,775 0	1,775 0	0 0	0 0
		C01	Total	0	0 0	1,775 0	1,775 0	1,775 0	1,775 0	1,775 0	1,775 0	0 0	0 0
2	The Extra Help position is being eliminated and expenses for the accounting function will be shifted to Professional Fees and Services	C07	182220 Int Design Payroll	0	0 0	(862) 0	(862) 0	0 0	0 0	0 0	0 0	0 0	0 0
		C07	Total	0	0 0	(862) 0	(862) 0	0 0	0 0	0 0	0 0	0 0	0 0
2	Recommendation to eliminate Extra Help position	C13 Position Not Recommended	182220 Int Design Payroll	0	0 0	0 0	0 0	(862) 0	(862) 0	(862) 0	(862) 0	0 0	0 0
		C13 Position Not Recommended	Total	0	0 0	0 0	0 0	(862) 0	(862) 0	(862) 0	(862) 0	0 0	0 0
		Grand Total	Total	2,748	4,299 0	4,350 0	4,350 0	4,350 0	4,350 0	4,350 0	4,350 0	0 0	0 0