

ARKANSAS FORESTRY COMMISSION

Minutes

April 26, 2024

10:00 a.m.

Chair Ray Dillon convened the meeting at 10:00 a.m. at the Arkansas Department of Agriculture, 1 Natural Resources Drive, Little Rock, AR 72205.

Commissioner(s) present: Steve Anthony, David Cawein, Ray Dillon, George Dunklin, John McAlpine, Rob Parkes, Peter Prutzman, Frank Wilson

Commissioner(s) absent: Miles Goggans

Consider minutes of the January 26, 2024, Arkansas Forestry Commission meeting.

**Moved by Parkes, seconded by Wilson to approve the minutes as presented.**

**Motion carried.**

Darren Spinks presented the Arkansas Forestry Commission Registered Foresters Committee meeting report for the meeting held this morning.

Spinks stated the Committee recommends approval for Tim Morin to become a Registered Forester in Arkansas through reciprocity, pending verification paperwork from California showing he has passed the California exam.

**Moved by Dillon, seconded by Anthony to approve Morin to become a Registered Forester in Arkansas, pending verification of the proper paperwork from California.**

**Motion carried.**

Spinks stated a Registered Foresters exam was given on February 28, 2024. Seven students from University of Arkansas at Monticello (UAM) passed the exam. The Committee recommends approval to issue a Registered Foresters license for the seven students passing the exam, pending verification of their final transcripts and reference confirmation.

**Moved by Dillon, seconded by Prutzman to approve the Committee's recommendation on the seven students, pending verification of their final transcript and reference confirmation.**

**Motion carried.**

The Committee recommends that the Commission support allowing John McAlpine and Dr. Matthew Pilkki to attend the Association of Southeastern Boards for Registration for Foresters meeting to represent Arkansas, and to be reimbursed by the Arkansas Department of Agriculture for expenses.

**Moved by Dillon, seconded by Wilson to approve the Committee's request.**

**Motion carried.**

The Committee reviewed the Arkansas Department of Agriculture Board of Registration for Foresters cash funds financial report for the period July 1, 2023 – March 31, 2024.

**Attachment 1**

**Moved by Wilson, seconded by Anthony to approve the Board of Registration for Foresters financial report as presented.**

**Motion carried.**

Cunningham introduced the following:

- Nikki Davis, new District Forester for District 8 in northeast and north Arkansas. Davis is the first female District Forester in Arkansas' history.
- David Blythe, new Forest Health Specialist
- Bernard Iwegbu, new Tree Equity Grants Coordinator with Urban Forestry
- Candice Schnebelen, new Agri Program Manager - Licensing Coordinator

### **Forest Management Report**

Jim Jolley, Assistant State Forester, gave an update on Baucum Nursery. The 2024 crop has been completed with a little over seven million seedlings sold, resulting in approximately \$1.7 million in sales. The 2025 crop planting is 66% complete with the planting to be completed by May.

Jolley stated a grant proposal was presented to the National Fish and Wildlife Foundation for \$326,000 to be used to restore thirty and a half acres in the northeast corner of Baucum Nursery. These acres will be used for production of hardwoods.

Jolley stated, during the third quarter, four tracts totaling 43.61 acres in the Hot Springs State Forest was purchased. The total current acres purchased equals 3,272 acres. A purchase agreement has been signed to purchase additional acres.

Jolly stated they are in the process of purchasing a 1.54-acre tract in Baxter County. The acreage will serve as a new work center for the county. The tract was purchased with an Arkansas Natural and Cultural Resources Council (ANCRC) grant.

Chandler Barton, Division Forester reported on the pine health monitoring since late 2022 regarding pine health issues in southeastern Arkansas. Forty-one samples were collected across the southeast in the affected areas. All samples were sent to two different labs. Mississippi State University Chemical Laboratory for confirmation or diagnosis of the presence of dicamba or paraquat. Samples from the same trees were also sent to a pathology lab in Pineville, LA for confirmation of brown spot needle blight. Two of those samples tested positive for paraquat and zero samples tested positive for dicamba. Approximately two-thirds of the samples collected tested positive for brown spot needle blight. Further research is being done to develop management strategies.

Three Urban and Community Forestry staff were introduced:

- Kristine (Krissy) Kimbro – Urban Forestry Coordinator
- Harold Fisher – Urban Forestry Partnership Coordinator
- Bernard Iwegbu – Tree Equity Grants Specialist

Kimbro gave a report on the ReLeaf Program which is in partnership with the Arkansas Urban Forestry Council, funded through a sub award annually. One of the components of their grant requirement is that they hold a ReLeaf event every year, meant to reforest the urban and community forestry canopy in an area that has been hit by tornado or some other natural disaster. One event was held in North Little Rock with 400 seedlings and 60 potted trees being given away. One hundred and thirty were in attendance. Another event was held in Wynne with 1,550 seedlings and 225 potted trees being given away with 350 in attendance. Kimbro stated currently, 10,500 seedlings have been given away this year.

Chair Dillon brought new business to the Commission. Miles Goggans sent an email to Cunningham requesting either a statement or resolution be prepared, honoring the life of David H. Pryor, expressing gratitude for his contributions, his public service, his impact on forestry in the state of Arkansas, and our condolences to his family.

**Moved by Dunklin, seconded by Parkes to have staff create a resolution consistent with Goggins' request.**

**Motion carried.**

### **Emergency Services Report**

Robert Murphy, Emergency Services Director, reported on wildfire statistics. In January there were 7 fires with 60 acres burned, in February, 214 fires with 6,812 acres burned, and in March, 112 fires with 3,093 acres burned, finishing the quarter with 333 fires and 9,965 acres burned.

Murphy reported on training classes being conducted within the districts.

The Posting Paint proposed rule has been through the promulgation procedure and is now waiting to be reviewed by the Legislative Council at the end of May. The Qualified Prescribed Burner rule went into effect in March.

### **Deputy State Forester's Report**

Darren Spinks, Deputy State Forester, reported on district highlights. There have been 76 prescribed burns conducted this quarter treating a total of 6,600 acres.

Spinks reported on Poison Spring State Forest with seven sales of 25,432 tons of pine sawtimber at an average of \$40.83 per ton.

### **Marketing and Communications Report**

Ayden Massey, Public Information Officer, covered the marketing and communications report to include:

#### Press Releases:

- Arkansas volunteer fire departments receive wildland fire suppression kits.
- Foresters for the Future scholarship application period open through June 14
- Arkansas Department of Agriculture hosts "Free Tree Fridays" on recognition of Arbor Day
- Arkansas Department of Agriculture urges caution due to wildfire risk

#### Creative Products:

- Fire anatomy handout
- Infographic for Arkansas stream heritage partnership

#### Media Coverage:

- Provided six interviews on wildfire risk
- Nikki Davis provided an interview with KAIT in Jonesboro
- Free Tree Friday events

### **Human Resources Report**

Cunningham reported the Division has 262 filled positions and is in a good place with filled/advertised positions. Cunningham stated they are working hard on recruitment and retention.

### **Fiscal Division Report**

Inoussa Zaki, Chief Fiscal Officer, summarized the Arkansas Forestry Division's quarterly report, shown as **Attachment 2**.

Zaki stated the Division finished the 3<sup>rd</sup> quarter with \$5,845.702 in operating cash balance, reporting a little over \$16 million in expenditures. The Division is in a good position entering the last quarter of 2024.

### **State Forester's Report**

Cunningham gave an overview of the accomplishments and overall direction of all projects within the Division.

Three students have been awarded Foresters for the Future scholarships. The first recipient, Shylee Head, will be graduating in two weeks. Head has accomplished much during her education. Head thanked the Commission and the Department for awarding her the scholarship to help with her education and future career.

Cunningham stated a hearing concerning a complaint will be held at 1:00 following a lunch break. Tanner Thomas, Arkansas Department of Agriculture Attorney, stated the respondent has entered a waiver of physical appearance along with a full response and exhibits packet.

Chair Dillon set the next quarterly meeting date for Friday, July 12, 2024, at 10:00 a.m.

The meeting was recessed for lunch.

Upon reconvening, Thomas stated a complaint was submitted by Harold McAlpine. Thomas reviewed the waiver of appearance cover letter from counsel for the respondent; an affidavit signed and notarized by the respondent, Paul Williams; and the affidavit of compliance signed by Paul Williams.

Thomas reviewed a cover letter sent to the Respondent's council, Greg Vardaman, along with an Affidavit of Compliance (Affidavit) to be presented to Williams to constitute a settlement between the Respondent and the Arkansas Forestry Commission on Docket No. 2023-02 only upon a majority vote of a quorum of the Commission. The Affidavit was signed by the Respondent and returned.

Anthony stated, he would suggest there be a revised Affidavit drafted, to add wording that the Respondent, Paul Williams, will not represent himself as a forest manager, and will not represent himself as working for a full-service forest company, and not to have the hearing today.

The Hearing Officer present, Chris Madison, suggested to table the hearing, to be reset for another date, with the provision that staff provide a revision of the Affidavit that meets the terms the Commission is requesting.

Moved by Cawein, seconded by Dillon to table the hearing, directing staff to provide a revision of the Affidavit as discussed, and reset the hearing for 1:00 p.m. at the next quarterly Commission meeting on July 12, 2024.

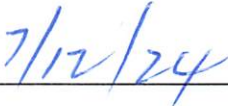
Motion carried.

Old or New Business

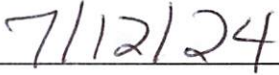
No old or new business was discussed.

Meeting adjourned.

  
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Chairman Ray Dillon

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
State Forester Kyle Cunningham

  
\_\_\_\_\_  
Date

**ARKANSAS DEPARTMENT OF AGRICULTURE  
BOARD OF REGISTRATION FOR FORESTERS  
CASH FUNDS  
FINANCIAL REPORT  
FOR THE PERIOD JULY 1, 2023 - MARCH 31, 2024**

	Cash Reg Foresters Operation	Total	FY23 Actual	Fiscal Year 24 Budget	Percentage of Budget Received or Consumed compared to FY23 actual
<b>Cash Resources Provided (Receipts)</b>					
Cash Beginning Balance, July 1, 2023	112,131	112,131	98,242	98,242	
<b>General Revenue</b>					
<b>Special Revenue:</b>					
Application Fees	660	660	1,063	1,150	61%
Testing Fees	60	60	180	120	33%
Registration Fees	260	260	540	440	52%
Renewal Fees	11,526	11,526	11,681	11,210	69%
Interest	2,961	2,961	2,687	908	110%
Penalties	326	326	851	240	38%
Loss: Treasurer of State Service Charges					
Net Special Revenue	15,813	15,813	17,020	14,069	
Other Fees		-	-	3	
Federal Grant Reimbursements		-	-	200	
Marketing & Redistribution Sale Proceeds		-	-	21	
Peard Incentive Proceeds		-	-	-	
Motor Vehicle Program Proceeds		-	-	-	
Miscellaneous Revenue		-	100	10	
Transfers In		-	-	-	
<b>Total Resources Provided</b>	<b>127,944</b>	<b>127,944</b>	<b>115,363</b>	<b>112,545</b>	
<b>Cash Expenditures</b>					
Salary and Personnel Expense		-	0	39,839	0%
<b>Maintenance &amp; Operations:</b>					
Communication & Transportation of Commodities	1	1	423		
Printing & Advertising		-	-		
Repairing & Servicing	150	150	-		
Utilities & Rent		-	-		
Travel & Subsistence	1,743	1,743	2,065		
Professional Services & Fees		-	-		
Insurance & Bonds	54	54	52		104%
Other Expenses & Services		-	100		0%
Commodities, Materials, & Supplies		-	57		0%
Refunds Taxes & Claims		-	-		
Subtotal Maintenance & Operations	1,948	1,948	2,688	6,329	72%
Assistance, Grants, & Aid					
Capital Outlay		-	-		
Assistance, Grants, & Aid		-	-		
Other Expenses	0	0	-		
<b>Total Expenditures</b>	<b>1,948</b>	<b>1,948</b>	<b>2,688</b>	<b>46,168</b>	<b>72%</b>
<b>Other Items:</b>					
Transfers for Claims	1,041	1,041			
Net Effect of Change in Accounts Receivable					
Net Effect of Change in Accounts Payable					
<b>Cash Ending Balance, March 31, 2024</b>	<b>124,955</b>	<b>124,955</b>			

ARKANSAS DEPARTMENT OF AGRICULTURE

Forestry Division

OPERATING FUNDS

FINANCIAL REPORT

FOR THE PERIOD JULY 1, 2023 - MARCH 31, 2024

	General Revenue	Rural Fire Protection Program	Forestry Special Revenue/Operating Fund	Forestry Trust Fund	Federal Funds	Foresters for Future Scholarships	Total	FY23 Actual	Fiscal Year 24 Budget	Percentage of Budget Received or Consumed compared to FY23 Budget
<b>Cash Resources Provided (Receipts)</b>										
Cash Beginning Balance, July 1, 2023	8,866	6.03	2,933,591	1,097,217	2,053,401	-	6,093,082	8,225,699	6,113,009	
General Revenue	7,249,373	50,000	-	-	-	-	7,299,373	9,568,440	9,319,522	78%
Special Revenue:										
Timber Severance Tax	-	-	2,901,592	-	-	-	2,901,592	3,882,572	4,165,691	70%
Acreage Tax	-	-	2,414,622	-	-	-	2,414,622	2,877,124	3,091,900	78%
Fire Protection/Suppression	-	-	-	-	-	-	-	-	-	
Timber Sales	-	-	446,823	-	-	-	446,823	708,579	664,480	67%
Seedling Sales	-	-	1,123,471	-	-	-	1,123,471	1,907,532	1,737,386	65%
Less: Treasurer of State Service Charges	-	-	(145,317)	-	-	-	(145,317)	(197,350)	-	
Net Special Revenue	-	-	6,741,191	-	-	-	6,741,191	9,178,457	9,312,562	72%
Federal Grant Reimbursements	-	-	2,346,185	-	818,812	-	3,164,997	6,708,329	4,533,487	70%
Sales of Goods and Services	-	-	106,877	-	-	-	106,877	204,480	437,114	24%
Marketing & Redistribution Sale Proceeds	-	-	900	-	-	-	900	1,679	169,707	1%
Other Refunds	-	-	1,527	-	-	-	1,527	4,319	8,405	
Pcard Incentive Proceeds	24,545	-	-	-	-	-	24,545	21,851	42,620	58%
Motor Vehicle Program Proceeds	-	-	201,119	89,600	-	-	290,719	325,205	51,108	
Miscellaneous Revenue (Fines, Rents, Donations)	278	-	62,752	-	2,500	12,000	77,531	171,048	217,523	
Transfers In	10,546	-	7,801	-	-	-	18,147	28,759	-	
<b>Total Resources Provided</b>	<b>7,343,615</b>	<b>50,006.03</b>	<b>12,401,744</b>	<b>1,186,817</b>	<b>2,874,714</b>	<b>12,000.00</b>	<b>23,818,890</b>	<b>34,438,267</b>	<b>30,205,057</b>	<b>79%</b>
<b>Cash Expenditures</b>										
Salary and Personnel Expense	5,850,091	-	5,290,270	-	104,120.34	-	11,244,482	16,319,241	17,870,124	63%
Maintenance & Operations:										
Communication & Transportation of Commodities	22,334	-	53,026	-	562.88	-	75,922	104,517	-	
Printing & Advertising	1,719	-	12,311	-	9,967.86	-	23,999	25,485	-	
Repairing & Servicing	204,884	-	986,158	-	5,348.96	-	1,196,390	1,425,610	-	
Utilities & Rent	54,857	-	209,899	-	1,115.55	-	265,872	322,473	-	
Travel & Subsistence	17,031	-	56,625	-	7,066.48	-	80,723	204,955	-	
Professional Services & Fees	-	-	71,991	-	58.23	-	72,049	154,824	-	#DIV/0!
Insurance & Bonds	52,812	-	162,603	-	-	-	215,415	226,373	-	
Other Expenses & Services	254,000	-	153,300	97	312.29	-	407,709	325,096	-	
Commodities, Materials, & Supplies	521,750	-	851,919	1,265	181,936.44	-	1,556,971	2,033,542	-	
Refunds Taxes & Claims	6,081	-	10,648	-	-	-	16,730	38,809	-	
Subtotal Maintenance & Operations	1,135,468	-	2,498,490	1,362	206,368.69	-	3,911,679	4,736,972	7,839,247	50%
Assistance, Grants, & Aid	-	44,231	50,855	-	555,880.43	12,000.00	662,967	761,666	1,222,063	54%
Capital Outlay	-	-	415,481	95,530	-	-	511,012	3,847,904	3,378,464	15%
Other Expenses	(770)	-	(299)	-	54.48	-	(1,014)	848	-	
<b>Total Expenditures</b>	<b>6,984,790</b>	<b>44,231</b>	<b>8,252,798</b>	<b>96,892</b>	<b>866,424</b>	<b>12,000</b>	<b>16,329,125</b>	<b>25,781,345</b>	<b>30,309,898</b>	<b>54%</b>
<b>Other Items that Affect Cash Balance:</b>										
Transfers for Claims	153,950	6	891,821	89,600	-	-	1,135,377			
Net Effect of Change in Accounts Receivable Balance	0.00	-	(432,086)	-	0.00	-	(432,086)			
Net Effect of Change in Accounts Payable Balance	-	-	(1,471)	-	-	-	(1,471)			
<b>Cash Ending Balance, March 31, 2024</b>	<b>78,837</b>	<b>6,873</b>	<b>2,751,577</b>	<b>1,000,325</b>	<b>2,008,290</b>	<b>-</b>	<b>5,845,702</b>			



**ARKANSAS DEPARTMENT OF AGRICULTURE**

**Forestry Division**

**GENERAL REVENUE FUNDS**

**FINANCIAL REPORT**

**FOR THE PERIOD JULY 1, 2023 - MARCH 31, 2024**

	General Revenue	Rural Fire Protection Program	Total	FY23 Actual	Fiscal Year 24 Budget	Percentage of Budget Received or Consumed compared to FY23 Budget
<b>Cash Resources Provided (Receipts)</b>						
Cash Beginning Balance, July 1, 2023	8,866	6.03	8,872	4,012	8,872	
General Revenue	7,249,373	50,000	7,299,373	9,568,440	9,319,522	78%
Special Revenue:						
Timber Severance Tax	-	-	-	-	-	
Acreage Tax	-	-	-	-	-	
Fire Protection/Suppression	-	-	-	-	-	
Timber Sales	-	-	-	-	-	
Seedling Sales	-	-	-	-	-	
Less: Treasurer of State Service Charges	-	0	-	-	-	
Net Special Revenue	-	-	-	-	-	
Federal Grant Reimbursements	-	-	-	41,910	-	
Sales of Goods and Services	-	-	-	-	-	
Marketing & Redistribution Sale Proceeds	-	-	-	-	123	
Other Refunds	-	-	-	470	22	
Pcard Incentive Proceeds	24,545	-	24,545	21,851	42,620	
Motor Vehicle Program Proceeds	-	-	-	-	-	
Miscellaneous Revenue	279	-	279	-	61,621	
Transfers In	10,546	-	10,546	(295)	-	
<b>Total Resources Provided</b>	<b>7,293,609</b>	<b>50,006</b>	<b>7,343,615</b>	<b>9,636,388</b>		
<b>Cash Expenditures</b>						
Salary and Personnel Expense	5,850,091	-	5,850,091	7,656,217	7,767,706	75%
Maintenance & Operations:						
Communication & Transportation of Commodities	22,334	-	22,334	38,376	-	
Printing & Advertising	1,719	-	1,719	815	-	
Repairing & Servicing	204,884	-	204,884	523,387	-	
Utilities & Rent	54,857	-	54,857	134,926	-	
Travel & Subsistence	17,031	-	17,031	35,082	-	
Professional Services & Fees	-	-	-	-	-	
Insurance & Bonds	52,812	-	52,812	226,373	-	
Other Expenses & Services	254,000	-	254,000	43,447	-	
Commodities, Materials, & Supplies	521,750	-	521,750	458,884	-	
Refunds Taxes & Claims	6,081	-	6,081	20,728	-	
Subtotal Maintenance & Operations	1,135,468	-	1,135,468	1,482,028	1,468,566	77%
Professional Services & Fees	-	-	-	3,100	30,000	0%
Assistance, Grants, & Aid	-	44,231	44,231	48,994	50,000	
Capital Outlay	-	-	-	-	-	
Other Expenses	(770)	-	(770)	300	-	
<b>Total Expenditures</b>	<b>6,984,790</b>	<b>44,231</b>	<b>7,029,021</b>	<b>9,191,638</b>	<b>9,316,272</b>	<b>75%</b>
<b>Other Items that Affect Cash Balance:</b>						
Transfers for Claims	153,950	6	153,956	-	-	
Net Effect of Change in Accounts Receivable	0	-	0	-	-	
Net Effect of Change in Accounts Payable	-	-	-	-	-	
<b>Cash Ending Balance, March 31, 2024</b>	<b>78,637</b>	<b>6,873</b>	<b>85,510</b>			

**ARKANSAS DEPARTMENT OF AGRICULTURE**

**Forestry Division**

**SPECIAL REVENUE FUNDS**

**FINANCIAL REPORT**

**FOR THE PERIOD JULY 1, 2023 - MARCH 31, 2024**

	Forestry Special Revenue/Operating Fund	Foresters for Future Scholarships	Total	FY23 Actual	Fiscal Year 24 Budget	Percentage of Budget Received or Consumed compared to FY24 Budget
<b>Cash Resources Provided (Receipts)</b>						
Cash Beginning Balance, July 1, 2023	2,933,591	0	2,933,591	4,533,200	2,933,591	
General Revenue			-	-		
Special Revenue:						
Timber Severance Tax	2,901,592	-	2,901,592	3,882,572	4,165,691	70%
Acreage Tax	2,414,622	-	2,414,622	2,877,124	2,891,900	83%
Fire Protection/Suppression	-	-	-	-	-	-
Timber Sales	446,823	-	446,823	708,579	613,165	73%
Seedling Sales	1,123,471	-	1,123,471	1,907,532	1,641,806	68%
Less: Treasurer of State Service Charges	(145,317)	-	(145,317)	(197,350)		
Net Special Revenue	6,741,191	-	6,741,191	9,178,457	9,312,562	
Federal Grant Reimbursements	2,346,185	-	2,346,185	5,715,178	3,293,726	71%
Sales of Goods and Services	106,877	-	106,877	204,480	437,114	24%
Marketing & Redistribution Sale Proceeds	900	-	900	1,679	169,584	1%
Other Refunds	1,527	-	1,527	3,849	8,383	
Pcard Incentive Proceeds	-	-	-	-	-	
Motor Vehicle Program Proceeds	201,119	-	201,119	297,474	51,108	
Miscellaneous Revenue	62,752	12,000	74,752	166,217	155,903	
Transfers In	7,601	-	7,601	29,054		
<b>Total Resources Provided</b>	<b>12,401,744</b>	<b>12,000</b>	<b>12,413,744</b>	<b>20,129,587</b>	<b>16,361,971</b>	
<b>Cash Expenditures</b>						
Salary and Personnel Expense	5,280,270	-	5,280,270	8,523,261	9,966,306	53%
Maintenance & Operations:						
Communication & Transportation of Commodities	53,026	-	53,026	65,105		
Printing & Advertising	12,311	-	12,311	9,828		
Repairing & Servicing	986,158	-	986,158	883,151		
Utilities & Rent	209,899	-	209,899	186,569		
Travel & Subsistence	56,625	-	56,625	141,552		
Professional Services & Fees	71,991	-	71,991	121,613		#DIV/0!
Insurance & Bonds	162,603	-	162,603	-		
Other Expenses & Services	153,300	-	153,300	268,748		
Commodities, Materials, & Supplies	851,919	-	851,919	1,418,673		
Refunds Taxes & Claims	10,648	-	10,648	18,082		
Subtotal Maintenance & Operations	2,496,480	-	2,496,480	2,991,707	5,145,216	49%
Professional Services & Fees	71,991	-	71,991	121,613	297,250	24%
Assistance, Grants, & Aid	50,855	12,000	62,855	189,664	282,000	22%
Capital Outlay	415,481	-	415,481	3,657,240	2,546,247	16%
Other Expenses	(299)	-	(299)	548		
<b>Total Expenditures</b>	<b>8,324,788</b>	<b>12,000</b>	<b>8,338,788</b>	<b>15,494,033</b>	<b>18,237,019</b>	<b>46%</b>
<b>Other Items that Affect Cash Balance:</b>						
Transfers for Claims	891,821	-	891,821			
Net Effect of Change in Accounts Receivable	(432,086)	-	(432,086)			
Net Effect of Change in Accounts Payable	(1,471)	-	(1,471)			
<b>Cash Ending Balance, March 31, 2024</b>	<b>2,751,577</b>	<b>0</b>	<b>2,751,577</b>			

**ARKANSAS DEPARTMENT OF AGRICULTURE**  
**Forestry Division**  
**TRUST FUND**  
**FINANCIAL REPORT**  
**FOR THE PERIOD JULY 1, 2023 - MARCH 31, 2024**

	Forestry Trust Fund	Total	FY23 Actual	Fiscal Year 24 Budget	Percentage of Budget Received or Consumed compared to FY24 Budget
<b>Cash Resources Provided (Receipts)</b>					
Cash Beginning Balance, July 1, 2023	1,097,217	1,097,217	1,117,144	1,117,144	
General Revenue	-	-	-		
Special Revenue:	-	-	-		
Timber Severance Tax	-	-	-		
Acreage Tax	-	-	-	200,000	
Fire Protection/Suppression	-	-	-		
Timber Sales	-	-	-	51,315	
Seedling Sales	-	-	-	95,581	
Less: Treasurer of State Service Charges	-	-	-		
Net Special Revenue	-	-	-		
Federal Grant Reimbursements	-	-	-		
Sales of Goods and Services	-	-	-		
Marketing & Redistribution Sale Proceeds	-	-	-		
Other Refunds	-	-	-		
Pcard Incentive Proceeds	-	-	-		
Motor Vehicle Program Proceeds	89,600	89,600	27,731		
Miscellaneous Revenue	-	-	-		
Interest	-	-	-		
<b>Total Resources Provided</b>	<b>1,186,817</b>	<b>1,186,817</b>	<b>1,144,875</b>	<b>1,464,040</b>	<b>81.06%</b>
<b>Cash Expenditures</b>					
Salary and Personnel Expense	-	-	-		
Maintenance & Operations:					
Communication & Transportation of Commodities	-	-	-		
Printing & Advertising	-	-	-		
Repairing & Servicing	-	-	4,795		
Utilities & Rent	-	-	-		
Travel & Subsistence	-	-	-		
Professional Services & Fees	-	-	-		
Insurance & Bonds	-	-	-		
Other Expenses & Services	97	97	12,891		
Commodities, Materials, & Supplies	1,265	1,265	2,241		
Refunds Taxes & Claims	-	-	-		
Subtotal Maintenance & Operations	1,362	1,362	19,926	350,000	0%
Professional Services & Fees	-	-	-	100,000	
Assistance, Grants, & Aid	-	-	-		
Capital Outlay	95,530	95,530	27,731	647,217	15%
Other Expenses	-	-	-		
<b>Total Expenditures</b>	<b>96,892</b>	<b>96,892</b>	<b>47,657</b>	<b>1,097,217</b>	<b>9%</b>
<b>Other Items that Affect Cash Balance:</b>					
Transfers for Claims	89,600	89,600			
Net Effect of Change in Accounts Receivable	-	-			
Net Effect of Change in Accounts Payable	-	-			
<b>Cash Ending Balance, March 31, 2024</b>	<b>1,000,325</b>	<b>1,000,325</b>			

**ARKANSAS DEPARTMENT OF AGRICULTURE**  
**Forestry Division**  
**FEDERAL GRANT FUNDS**  
**FINANCIAL REPORT**  
**FOR THE PERIOD JULY 1, 2023 - MARCH 31, 2024**

	FY24 Revenue & Expenses	Total	FY23 Actual	Fiscal Year 24 Budget	Budget Received or Consumed compared to FY24 Budget
<b>Cash Resources Provided (Receipts)</b>					
Cash Beginning Balance, July 1, 2023	2,053,401	2,053,401	2,571,344	2,053,401	
General Revenue	-	-	-	-	
Special Revenue:					
Timber Severance Tax	-	-	-	-	
Acresage Tax	-	-	-	-	
Fire Protection/Suppression	-	-	-	-	
Timber Sales	-	-	-	-	
Seedling Sales	-	-	-	-	
Less: Treasurer of State Service Charges	-	-	-	-	
Net Special Revenue	-	-	-	-	
Federal Grant Reimbursements	818,812	818,812	951,241	1,239,761	66%
Sales of Goods and Services	-	-	-	-	
Marketing & Redistribution Sale Proceeds	-	-	-	-	
Other Refunds	-	-	-	-	
Pcard Incentive Proceeds	-	-	-	-	
Motor Vehicle Program Proceeds	-	-	-	-	
Miscellaneous Revenue	2,500	2,500	4,832	-	
Interest	-	-	-	-	
<b>Total Resources Provided</b>	<b>2,874,714</b>	<b>2,874,714</b>	<b>3,527,417</b>	<b>3,293,162</b>	<b>87%</b>
<b>Cash Expenditures</b>					
Salary and Personnel Expense	104,120	104,120	139,763	136,112	76%
Maintenance & Operations:					
Communication & Transportation of Commodities	563	563	1,037	-	
Printing & Advertising	9,968	9,968	14,842	-	
Repairing & Servicing	5,349	5,349	14,277	-	
Utilities & Rent	1,116	1,116	978	-	
Travel & Subsistence	7,066	7,066	28,312	-	
Professional Services & Fees	58	58	30,111	-	
Insurance & Bonds	-	-	-	-	
Other Expenses & Services	312	312	10	-	
Commodities, Materials, & Supplies	181,938	181,936	153,745	-	
Refunds Taxes & Claims	-	-	-	-	
Subtotal Maintenance & Operations	206,369	206,369	243,311	413,215	50%
Professional Services & Fees	58	58	30,111	35,000	0%
Assistance, Grants, & Aid	555,880	555,880	512,008	890,063	62%
Capital Outlay	-	-	162,933	185,000	0%
Other Expenses	54	54	(0)	-	
<b>Total Expenditures</b>	<b>866,424</b>	<b>866,424</b>	<b>1,058,015</b>	<b>1,659,390</b>	<b>52%</b>
<b>Other Items that Affect Cash Balance:</b>					
Transfers for Claims	-	-	-	-	
Net Effect of Change in Accounts Receivable	0.00	0	-	-	
Net Effect of Change in Accounts Payable	-	-	-	-	
<b>Cash Ending Balance, March 31, 2024</b>	<b>2,008,290</b>	<b>2,008,290</b>			

**ARKANSAS DEPARTMENT OF AGRICULTURE**

**Forestry Division**

**RURAL FIRE DEPARTMENT LOANS**

**FINANCIAL REPORT**

**FOR THE PERIOD JULY 1, 2023 - MARCH 31, 2024**

	FY 2024 Revenue & Expenses	Total	Budget	Percentage of Budget Received or Consumed compared to FY23 Budget
<b>Cash Resources Provided (Receipts)</b>				
Cash Beginning Balance, July 1, 2023	501,400	501,400	501,400	
<b>General Revenue</b>				
Sales of Equipment to Volunteer Fire Departments	208,617	208,617	700,000	30%
Acreage Tax		-		
Fire Protection/Suppression		-		
Timber Sales		-		
Seedling Sales		-		
Less: Treasurer of State Service Charges		-		
Net Special Revenue	208,617	208,617	700,000	
Other Refunds		-		
Motor Vehicle Program Proceeds		-		
Interest		-		
<b>Total Resources Provided</b>	<b>710,017</b>	<b>710,017</b>	<b>1,201,400</b>	
<b>Cash Expenditures</b>				
Purchases of Equipment & Materials for Resale	205,136	205,136	1,200,000	17%
<b>Maintenance &amp; Operations:</b>				
Repairing & Servicing		-		
Utilities & Rent		-		
Travel & Subsistence		-		
Professional Services & Fees		-		
Insurance & Bonds		-		
Subtotal Maintenance & Operations		-		
Professional Services & Fees		-		
Assistance, Grants, & Aid		-		
<b>Total Expenditures</b>	<b>205,136</b>	<b>205,136</b>	<b>1,200,000</b>	<b>17%</b>
<b>Other Items that Affect Cash Balance:</b>				
Net Effect of Change in Accounts Receivable Balance	21,731	21,731		
Net Effect of Change in Accounts Payable Balance		-		
<b>Cash Ending Balance, March 31, 2024</b>	<b>526,612</b>	<b>526,612</b>		

**ARKANSAS FORESTRY DIVISION  
YEAR - TO - YEAR CASH POSITION  
AS OF MARCH 31, 2024**

	<u>Balance as of July 1, 2017</u>	<u>Balance as of July 1, 2018</u>	<u>Balance as of July 1, 2019</u>	<u>Balance as of July 1, 2020</u>	<u>Balance as of July 1, 2021</u>	<u>Balance as of July 1, 2022</u>	<u>Balance as of July 1, 2023</u>	<u>Balance as of March 31, 2024</u>
<b>SPECIAL REVENUE</b>	3,034,799	4,148,078	4,202,009	3,823,506	4,656,917	4,533,200	2,933,591	2,751,577
<b>TRUST FUND</b>	3,175,709	3,356,619	2,526,567	1,671,503	1,437,691	1,117,144	1,097,217	1,000,325
<b>TOTAL</b>	<u>6,210,509</u>	<u>7,504,697</u>	<u>6,728,576</u>	<u>5,495,010</u>	<u>6,094,607</u>	<u>5,650,344</u>	<u>4,030,809</u>	<u>3,751,903</u>

**TIMBER SEVERANCE TAX  
FISCAL YEAR RECEIPTS  
MONTH BY MONTH RESULTS**

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<i>July</i>	\$326,975	\$343,766	\$361,696	\$377,606	\$335,301	\$329,615	\$359,483	\$350,347
<i>August</i>	\$330,405	\$347,168	\$381,730	\$382,023	\$355,485	\$390,611	\$364,226	\$298,540
<i>September</i>	\$343,360	\$376,195	\$402,102	\$405,931	\$312,875	\$392,007	\$376,213	\$377,223
<i>October</i>	\$408,176	\$408,256	\$373,475	\$381,546	\$352,954	\$379,946	\$387,172	\$343,183
<i>November</i>	\$387,206	\$433,943	\$395,515	\$398,117	\$384,846	\$401,437	\$368,942	\$319,509
<i>December</i>	\$338,371	\$374,765	\$301,903	\$323,056	\$374,456	\$345,675	\$347,060	\$346,236
<i>January</i>	\$348,548	\$369,830	\$268,683	\$395,064	\$357,037	\$402,170	\$282,698	\$326,994
<i>February</i>	\$321,395	\$370,704	\$332,401	\$300,787	\$282,426	\$354,937	\$279,719	\$231,317
<i>March</i>	\$285,197	\$242,134	\$339,267	\$474,022	\$250,950	\$298,685	\$244,275	\$308,245
<i>April</i>	\$333,662	\$316,800	\$337,157	\$273,601	\$322,151	\$318,797	\$297,819	
<i>May</i>	\$281,301	\$332,448	\$266,053	\$262,455	\$303,996	\$275,210	\$254,434	
<i>June</i>	\$288,743	\$382,318	\$311,208	\$307,437	\$288,491	\$276,600	\$320,530	
<b>TOTAL FOR YEAR</b>	<b>\$3,089,632</b>	<b>\$3,266,760</b>	<b>\$3,156,772</b>	<b>\$3,438,152</b>	<b>\$3,006,330</b>	<b>\$3,295,084</b>	<b>\$3,009,789</b>	<b>\$2,901,592</b>

**TIMBER SEVERANCE TAX COLLECTIONS EXPRESSED IN THOUSANDS  
YTD JULY THROUGH MARCH**





**FIRE PROTECTION/ACREAGE TAX  
FISCAL YEAR RECEIPTS  
MONTH BY MONTH RESULTS**

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
July	\$146,325	\$88,016	\$103,334	\$125,612	\$140,637	\$133,592	\$139,258	\$141,691
August	\$45,749	\$38,230	\$39,389	\$33,581	\$59,485	\$59,891	\$44,685	\$59,734
September	\$64,682	\$61,898	\$84,007	\$55,125	\$80,827	\$85,343	\$81,690	\$68,993
October	\$234,865	\$227,272	\$206,724	\$282,782	\$244,113	\$268,485	\$259,243	\$232,475
November	\$723,537	\$750,378	\$824,079	\$667,351	\$799,986	\$649,492	\$508,895	\$657,753
December	\$441,045	\$345,415	\$646,537	\$536,199	\$456,052	\$428,228	\$590,027	\$686,795
January	\$712,781	\$689,084	\$417,770	\$665,841	\$643,964	\$750,229	\$563,604	\$495,657
February	\$37,099	\$140,230	\$33,340	\$14,476	\$11,329	\$13,052	\$194,143	\$28,374
March	\$10,089	\$17,080	\$16,818	\$16,589	\$23,448	\$20,751	\$19,474	\$43,150
April	\$119,854	\$138,984	\$140,455	\$118,505	\$134,900	\$147,196	\$169,015	
May	\$155,994	\$164,307	\$166,228	\$135,186	\$184,718	\$208,325	\$192,402	
June	\$149,950	\$129,710	\$122,471	\$117,403	\$113,667	\$127,315	\$114,688	
<b>TOTAL</b>	<b>\$2,416,172</b>	<b>\$2,357,604</b>	<b>\$2,371,997</b>	<b>\$2,397,557</b>	<b>\$2,459,840</b>	<b>\$2,409,064</b>	<b>\$2,401,020</b>	<b>\$2,414,622</b>

**ACREAGE TAX COLLECTIONS -EXPRESSED IN THOUSANDS  
YTD JULY THROUGH MARCH**

