

ARKANSAS BURIAL ASSOCIATION BOARD

Enabling Laws

Act 64 of 2012
A.C.A. §23-78-101, et seq.

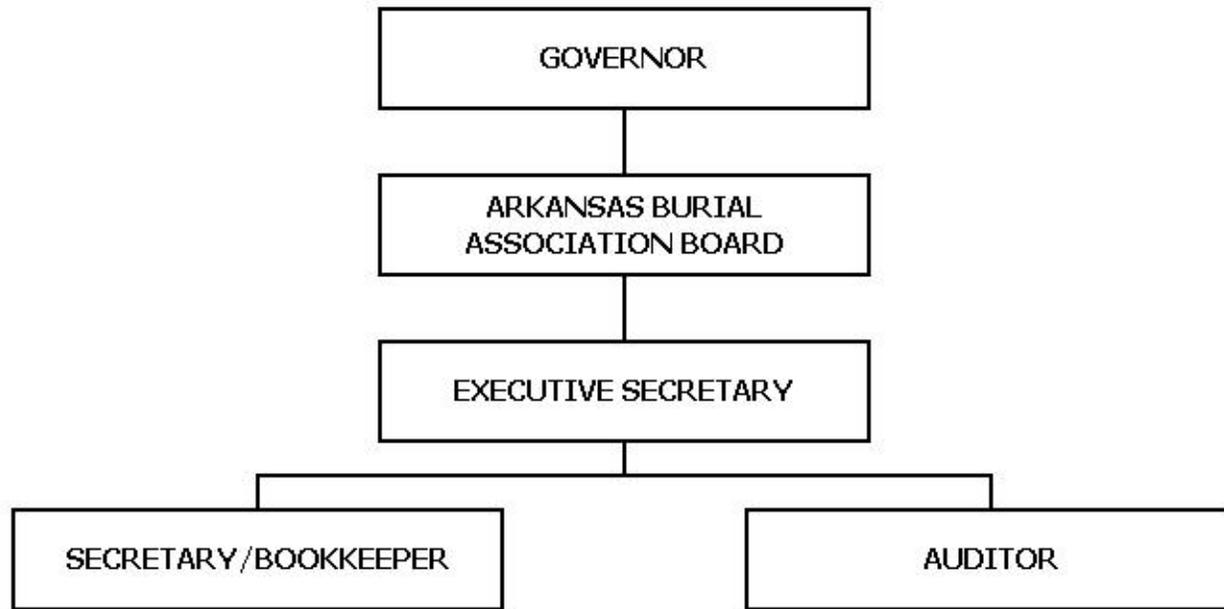
History and Organization

The Burial Board is charged with administering Act 91 of 1953 and its subsequent amendments. The mission of the program is to protect the integrity and solvency of burial association funds held in trust for the policyholders.

The Board's responsibility includes but is not limited to: the issuance of burial certificates of authority to burial associations, to set minimum assessments of membership dues for which burial associations may issue policies in specified amounts, to collect annual fees as provided for, to adopt and enforce such regulations as necessary for the proper operation of the Board and burial associations, to conduct audits of associations to ensure compliance with the applicable statutes, rules and regulations and bylaws, and to arbitrate disputes between associations and or members.

The Board is comprised of 9 members, 7 actively engaged in the business of burial associations, 1 consumer member and 1 senior citizen member. The Board staff consists of the Executive Secretary, who serves in the same capacity for the Arkansas State Board of Embalmers and Funeral Directors (Agency # 0233), the Auditor, who conducts on site audits of the 136 burial associations around the State, and the Administrative Specialist III.

The Board is a cash fund agency. In July 2010 the Board moved all of its cash funds from various banks to the State Treasury.



Agency Commentary

The Arkansas Burial Association Board ("Board") regulates and monitors the operations of 136 burial associations in the State of Arkansas. Audits are conducted on an annual basis to ensure compliance with the laws and rules and regulations governing burial associations. The Board is a cash fund agency. In July 2010 the Board moved all of its cash funds from various banks to the State Treasury.

For the 2013-15 biennium, the Board is requesting Base Level each year with a Reallocation of \$4,200 of Operating Expenses between General Ledger codes to more accurately reflect anticipated expenses.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
ARKANSAS BURIAL ASSOCIATION BOARD
FOR THE YEAR ENDED JUNE 30, 2011

Findings

Recommendations

None

None

State Contracts Over \$25,000 Awarded To Minority Owned Businesses Fiscal Year 2012

None

Employment Summary

	Male	Female	Total	%
White Employees	1	2	3	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0
Total Minorities			0	0 %
Total Employees			3	100 %

Publications

A.C.A. 25-1-204

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution
		Governor	General Assembly		
None	N/A	N	N	0	N/A

Agency Position Usage Report

FY2010 - 2011						FY2011 - 2012						FY2012 - 2013					
Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused
	Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total	
3	3	0	3	0	0.00 %	3	3	0	3	0	0.00 %	3	3	0	3	0	0.00 %

Analysis of Budget Request

Appropriation: 84Z - Burial Board Operations-Cash In Treasury

Funding Sources: NBF - Cash In Treasury

The Arkansas Burial Association Board was created by Act 91 of 1953. The Board is a cash agency funded from the receipt of burial association fees charged pursuant to Arkansas Code Annotated §23-78-111. The Board's responsibilities include the supervision of all burial associations organized or operating in this State.

Base Level Regular Salaries and Personal Services Matching includes Career Service payments for eligible employees. Personal Services Matching also includes a \$20 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$410 per month. Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Merit Pay Increases.

The Base Level request for Regular Salaries includes board member stipend payments.

For the 2013-15 biennium, the Agency is requesting Base Level each year with a reallocation of \$4,200 of Operating Expenses to more accurately reflect anticipated expenses.

The Executive Recommendation provides for the Agency Request. Expenditure of appropriation is contingent upon available funding.

Appropriation Summary

Appropriation: 84Z - Burial Board Operations-Cash In Treasury

Funding Sources: NBF - Cash In Treasury

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	146,873	125,528	171,986	125,528	125,528	125,528	125,528	125,528	125,528
#Positions	3								
Personal Services Matching 5010003	42,114	41,176	47,965	41,970	41,970	41,970	41,970	41,970	41,970
Operating Expenses 5020002	22,100	28,932	28,932	28,932	28,932	28,932	28,932	28,932	28,932
Conference & Travel Expenses 5050009	0	0	0	0	0	0	0	0	0
Professional Fees 5060010	0	0	0	0	0	0	0	0	0
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	0	0	0	0	0	0	0	0	0
Total	211,087	195,636	248,883	196,430	196,430	196,430	196,430	196,430	196,430
Funding Sources									
Fund Balance 4000005	339,749	314,525		326,095	326,095	326,095	313,465	313,465	313,465
Cash Fund 4000045	137,063	158,406		135,000	135,000	135,000	135,000	135,000	135,000
Transfer from Embalmers Bd 4000530	48,800	48,800		48,800	48,800	48,800	48,800	48,800	48,800
Total Funding	525,612	521,731		509,895	509,895	509,895	497,265	497,265	497,265
Excess Appropriation/(Funding)	(314,525)	(326,095)		(313,465)	(313,465)	(313,465)	(300,835)	(300,835)	(300,835)
Grand Total	211,087	195,636		196,430	196,430	196,430	196,430	196,430	196,430

Change Level by Appropriation

Appropriation: 84Z - Burial Board Operations-Cash In Treasury
Funding Sources: NBF - Cash In Treasury

Agency Request

Change Level		2013-2014	Pos	Cumulative	% of BL	2014-2015	Pos	Cumulative	% of BL
BL	Base Level	196,430	3	196,430	100.0	196,430	3	196,430	100.0
C04	Reallocation	0	0	196,430	100.0	0	0	196,430	100.0

Executive Recommendation

Change Level		2013-2014	Pos	Cumulative	% of BL	2014-2015	Pos	Cumulative	% of BL
BL	Base Level	196,430	3	196,430	100.0	196,430	3	196,430	100.0
C04	Reallocation	0	0	196,430	100.0	0	0	196,430	100.0

Justification

C04	Agency requests reallocaiton of \$4,200 between Operating Expense General Ledger codes to better reflect current agency spending. No additional appropriation requested.
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