

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

The Arkansas Burial Association Board charters, audits and monitors the 147 Burial Associations licensed by the State of Arkansas to ensure that the funds held in trust for policyholders is invested, expended and accounted for in accordance with applicable law, rules and regulations. The operations of the office are funded from fees charged by the Board

The Arkansas Burial Association board operates with a staff of 3 persons. The Executive Secretary, Secretary and Auditor. The Executive Secretary of the Board serves in the same capacity for the Arkansas State Board of Embalmers and Funeral Directors.

We are requesting an increase of \$20,000 to the base level for FY 04 in Capitol Outlay, \$16,000 to replace a vehicle and \$4000.00 to upgrade computer equipment.

The office vehicle is used solely by the Board auditor who travels to the audit sights. The vehicle is a 1997 model and has 110,000 miles.

The increase of \$4000.00 is to upgrade our computer equipment to keep pace with technological advancements.

AGENCY Arkansas Burial Association Board	DIRECTOR 	AGENCY PROGRAM COMMENTARY	PAGE 88
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DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
ARKANSAS BURIAL ASSOCIATION BOARD
FOR THE YEAR ENDED JUNE 30, 2001

<u>Findings</u>	<u>Recommendations</u>
None	None

SA0721501

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
 EMPLOYMENT SUMMARY
 Required by: A.C.A. 19-4-307

AGENCY TITLE: 0215 AR BURIAL ASSOCIATION BD

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	1	2	3	100%
BLACK EMPLOYEES	0	0	0	0%
EMPLOYEES OF OTHER RACIAL MINORITIES	0	0	0	0%
TOTAL EMPLOYED AS OF			0	0%
DATE			TOTAL MINORITIES	
			3	100%
			TOTAL EMPLOYEES	



 AGENCY DIRECTOR

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

AGENCY: Arkansas Burial Association Board 215

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Burial	\$5,546.43	Checking	Regions Bank - Little Rock	A. C. A. 23-78-111 *Act 443 Guaranty Fund - (Resulted from Lawsuit) Funds Cannot be used by the Burial Board. Trust Fund Only.
Cash 3070000	\$222,471.01	Savings	Regions Bank - Little Rock	
*	\$13,312.22	Guaranty Fund CD	Superior Federal - Little Rock	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C. A 23-78-104, 28-78-1111
*	\$13,299.56	Guaranty Fund CD	Superior Federal - Little Rock	
*	\$19,839.64	Guaranty Fund CD	Superior Federal - Little Rock	REVENUE RECEIPTS CYCLE: Fees, fines and penalties are collected throughout the year. Annual Collections take place in January
*	\$13,209.36	Guaranty Fund CD	Superior Federal - Little Rock	
*	\$6,747.57	Guaranty Fund CD	Superior Federal - Little Rock	FUND BALANCE UTILIZATION: To hold in reserve for current and future Board operations
	\$10,000.00	CD	Capitol Bank - Little Rock	
	\$20,000.00	CD	Capitol Bank - Little Rock	
	\$20,000.00	CD	Capitol Bank - Little Rock	
	\$50,000.00	CD	Capitol Bank - Little Rock	
	\$17,255.36	CD	Bank of America - Little Rock	
	\$11,936.11	CD	Bank of America - Little Rock	
	\$20,000.00	CD	Bank of America - Little Rock	
*	\$3,237.23	Guaranty Fund	Regions Bank - Little Rock	
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 PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
STATE AGENCY PUBLICATIONS**

Fiscal Year 2002-2003

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

AGENCY: Arkansas Burial Association Board

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				

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

The Arkansas Burial Association Board was created by Act 91 of 1953. The Board is a cash agency funded from the receipt of burial associated 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.

The Base Level request includes a 2.7% salary increase each year over the FY03 salary levels for all incumbents plus associated increases in Personal Services Matching. Included in Personal Services Matching is a \$33 per month increase in the monthly contribution for State employee's health insurance for a total state contribution of \$280 per month per budgeted employee. Change Level requests are made for the first year only and are for a vehicle replacement (\$16,000) and equipment upgrades.

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

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Arkansas Burial Association Board Code: 215	Name: Burial Association Board - Cash Operations Code: A15	Name: Burial Association Board - Cash Code: 307		93

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS BURIAL ASSOCIATION BOARD
 Agency Code 215
 Appropriation Name Burial Association Board - Cash Operations
 Appropriation Code A15
 Fund Name Burial Association Board - Cash
 Fund Code 307

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	125,251	128,171	3	128,171	3
Personal Serv Match	5010003	31,011	31,552	0	31,593	0
Operating Expenses	5020002	24,003	27,432	0	27,432	0
Capital Outlay	5120011	0	0	0	0	0
Prof. Fees & Serv.	5060010	300	1,500	0	1,500	0
Grand Total		180,565	188,655	3	188,696	3

Funding Sources						
Name	Code					
Fund Balance	4000005	226,404	337,212	*****	*****	*****
Cash Funds	4000045	255,373	164,000	*****	*****	*****
Transfer from Embalmers Board	4000060	36,000	38,000	*****	*****	*****
Total Funding		517,777	539,212	*****	*****	*****
Excess Appr/(Funding)		(337,212)	(350,557)	*****	*****	*****
Grand Total		180,565	188,655	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS BURIAL ASSOCIATION BOARD
 Agency Code 215
 Appropriation Name Burial Association Board - Cash Operations
 Appropriation Code A15
 Fund Name Burial Association Board - Cash
 Fund Code 307

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.
Regular Salaries	5010000	131,632	3	0	0	131,632	3	135,186	3	0	0	135,186	3
Personal Serv Match	5010003	33,392	0	0	0	33,392	0	34,021	0	0	0	34,021	0
Operating Expenses	5020002	27,432	0	4,000	0	31,432	0	27,432	0	0	0	27,432	0
Capital Outlay	5120011	0	0	16,000	0	16,000	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	1,500	0	0	0	1,500	0	1,500	0	0	0	1,500	0
Grand Total		193,956	3	20,000	0	213,956	3	198,139	3	0	0	198,139	3

Funding Sources													
Name	Code	2003-04						2004-05					
Fund Balance	4000005	350,557	*****	0	*****	350,557	*****	338,601	*****	0	*****	338,601	*****
Cash Funds	4000045	142,000	*****	20,000	*****	162,000	*****	160,000	*****	0	*****	160,000	*****
Transfer from Embalmers Board	4000060	40,000	*****	0	*****	40,000	*****	42,000	*****	0	*****	42,000	*****
Total Funding		532,557	*****	20,000	*****	552,557	*****	540,601	*****	0	*****	540,601	*****
Excess Appro/(Funding)		(338,601)	*****	0	*****	(338,601)	*****	(342,462)	*****	0	*****	(342,462)	*****
Grand Total		193,956	*****	20,000	*****	213,956	*****	198,139	*****	0	*****	198,139	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS BURIAL ASSOCIATION BOARD
 Agency Code 215
 Appropriation Name Burial Association Board - Cash Operations
 Appropriation Code A15
 Fund Name Burial Association Board - Cash
 Fund Code 307

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	131,632	3	135,186	3	0	0	0	0
Personal Serv Match	5010003	33,392	0	34,021	0	0	0	0	0
Operating Expenses	5020002	31,432	0	27,432	0	0	0	0	0
Capital Outlay	5120011	16,000	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	1,500	0	1,500	0	0	0	0	0
Grand Total		213,956	3	198,139	3	0	0	0	0

Funding Sources									
Name	Code								
Fund Balance	4000005	350,557	*****	338,601	*****	0	*****	0	*****
Cash Funds	4000045	162,000	*****	160,000	*****	0	*****	0	*****
Transfer from Embalmers Board	4000060	40,000	*****	42,000	*****	0	*****	0	*****
Total Funding		552,557	*****	540,601	*****	0	*****	0	*****
Excess Appro/(Funding)		(338,601)	*****	(342,462)	*****	0	*****	0	*****
Grand Total		213,956	*****	198,139	*****	0	*****	0	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name ARKANSAS BURIAL ASSOCIATION BOARD
 Agency Code 215
 Appropriation Name Cash Operations
 Appropriation Code A15
 Fund Name Burial Association - Cash
 Fund Code 307

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	180,665	188,655	3	193,956	3	198,139	3	193,956	3	198,139	3	0	0	0	0
1	The Operating Expenses request is to upgrade computer equipment and the Capital Outlay is to replace a vehicle(\$16,000).	C01	166210 Burial Operations	0	0	0	20,000	0	0	0	20,000	0	0	0	0	0	0	0
		C01	Total	0	0	0	20,000	0	0	0	20,000	0	0	0	0	0	0	0
		Grand Total	Total	180,665	188,655	3	213,956	3	198,139	3	213,956	3	198,139	3	0	0	0	0