

**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
2001 - 2003**

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

At this time the Board feels that the current appropriation will suffice in order to carry our duties. We are not asking for any increases.

AGENCY Arkansas Burial Association Board	DIRECTOR Rachel F. McGrew  Executive Secretary	AGENCY PROGRAM COMMENTARY BR21	PAGE 84
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ARKANSAS BURIAL ASSOCIATION BOARD
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

Assets				Liabilities			Total Equity
Cash and Investments	Fixed	Other	Total	Current	Long-Term	Total	
\$ 315,129	\$ 22,349	\$ 11,636	\$ 349,114	\$ 531	\$ 11,388	\$ 11,919	\$ 337,195

Revenues					Expenditures					Other Sources (Uses)
Intergovernmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	
\$ 0	\$ 0	\$ 176,105	\$ 8,887	\$ 184,992	\$ 132,424	\$ 0	\$ 0	\$ 20,752	\$ 153,176	\$ 25,000

Findings

None

Recommendations

None

AGENCY TITLE

215 AR Burial Association Board

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>1</u>	<u>2</u>	<u>3</u>	<u>100%</u>
BLACK EMPLOYEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF 3			<u>0</u>	<u>0%</u>
8/23/00			TOTAL MINORITIES	
DATE				
			<u>3</u>	<u>100%</u>
			TOTAL EMPLOYEES	



Rachael F. McGrew
AGENCY DIRECTOR

CASH FUND BALANCE DESCRIPTION

AS OF JUNE 30, 2000

AGENCY: Arkansas Burial Association Board

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Burial Cash (215)	\$7,544.83	Checking	Regions Bank - IR	A.C.A. 23-78-111
	\$202,593.39	Savings	Regions Bank - IR	*ACT443 Guaranty Fund - (Resulted from lawsuit) Funds cannot be used by the Burial Board. Trust Fund Only
	\$ 31,073.48	Money Market	Bank of America - IR	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
	\$ 15,995.19	C. D.	Bank of America - IR	A.C.A 23-78-104, 28-78-111
	*\$ 3,179.35	Guaranty Fund	Regions Bank - IR	REVENUE RECEIPTS CYCLE:
	* \$ 11,989.44	C. D.	Superior Federal - IR	Annually - December
	* \$ 12,021.26	C. D.	" "	FUND BALANCE UTILIZATION:
	* \$12,034.27	C. D.	" "	To hold in reserve for current & future Board operations.
* \$ 6,050.60	C. D.	" "		
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
BurialCash (215)	(Cont.)			
	* \$18,138.84	C. D.	Superior Federal - IR	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
	\$10,000.00	C. D.	Capital Bank - IR	
	\$20,000.00	C. D.	" "	REVENUE RECEIPTS CYCLE:
	\$20,000.00	C. D.	" "	
\$50,000.00	C. D.	" "	FUND BALANCE UTILIZATION:	

STATE AGENCY PUBLICATIONS

2001-2003 Biennium

Act 1276 of 1999

AGENCY: ARKANSAS BURIAL ASSOCIATION BOARD AGENCY # 215

NAME OF PUBLICATION	STATUTORY AUTHORIZATION ACT # OR A.C.A.	REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED & DISTRIBUTED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
Compilation of Assoc. Financial reports				To apprise all burial associations of their financial status.

**ARKANSAS BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
2001 - 2003**

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. The FY01 budgeted amount of \$181,397 consists of Regular Salaries and Personal Services Matching for three full time employees (Executive Secretary, Auditor, and Secretary), Operating Expenses and Professional Fees & Services. In addition to the fees collected by the Board, a fund transfer is received during the first quarter of each fiscal year from the Embalmers and Funeral Directors Board for payment of the administrative duties being performed by the Executive Secretary. The amount of the fund transfer is one-half (1/2) the salary of the Executive Secretary of the Burial Board plus \$3,000 toward the salary of the Burial Board secretary and the appropriate matching. Special Language was approved during the 1999-2001 biennium to clarify the amount of the fund transfer and make it more equitable for both Boards. The Board requests Base Level of \$184,871 in FY02 and \$188,696 in FY03.

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF	PAGE
Name: Arkansas Burial Association Board	Name: Cash Operations	Name: Burial Association - Cash	BUDGET REQUEST	
Code: 215	Code: A15	Code: 307	BR20	89

ARKANSAS BUDGET SYSTEM

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

CHARACTER TITLE	-----EXPENDITURES-----			-----01-02 FISCAL YEAR-----			-----02-03 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	99-00	00-01	00-01	BASE	CHANGE	TOTAL	BASE	CHANGE	TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPRO							01-02	02-03	01-02	02-03
REGULAR SALARIES	118,844	121,760	121,760	124,924	0	124,924	128,171	0	128,171	124,924	128,171		
NUMBER OF POSITIONS	3	3	3	3	0	3	3	0	3	3	3		
PERSONAL SERV MATCHING	29,821	30,705	31,250	31,015	0	31,015	31,593	0	31,593	31,015	31,593		
OPERATING EXPENSES	21,994	27,432	27,432	27,432	0	27,432	27,432	0	27,432	27,432	27,432		
PROF FEES & SERVICES	339	1,500	1,500	1,500	0	1,500	1,500	0	1,500	1,500	1,500		
TOTAL	170,998	181,397	181,942	184,871	0	184,871	188,696	0	188,696	184,871	188,696		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	367,332	447,856	*****	515,946		515,946	578,418		578,418	515,946	578,418		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS	218,922	213,000	*****	218,000		218,000	209,000		209,000	218,000	209,000		
FUND TRANSFER FROM EMBALMERS BD	32,600	36,487	*****	37,343		37,343	38,222		38,222	37,343	38,222		
TOTAL FUNDING	618,854	697,343	*****	763,289		763,289	825,640		825,640	763,289	825,640		
EXCESS APPRO/ (FUNDING)	(447,856)	(515,946)	*****	(578,418)		(578,418)	(636,944)		(636,944)	(578,418)	(636,944)		
TOTAL	170,998	181,397	*****	184,871		184,871	188,696		188,696	184,871	188,696		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 215 ARKANSAS BURIAL ASSOCIATION BOARD
 APPRO A15 CASH OPERATIONS
 FUND 307 BURIAL ASSOCIATION CASH(215)

APPROPRIATION SUMMARY

BR 215