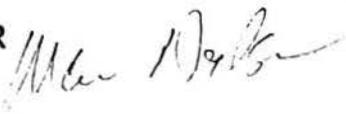


The Arkansas Cemetery Board was created by Act 352 of 1977. This Act established a seven (7) member Board to administer the issuance of permits to perpetual care cemeteries and to regulate and protect these perpetual care funds. Prior to Act 352 the regulation of perpetual care cemeteries was governed by Act 250 of 1953, as amended. Act 131 of 1983 increased the size of the Board by the addition of one member 60 years of age or over to serve as a representative of the state's elderly population. The Securities Commissioner is a voting member of the Board. Six members of the Board are appointed by the Governor. Four (4) of the six (6) members of the Board appointed by the Governor are owners or operators of licensed cemeteries in Arkansas. One of the members appointed by the Governor shall not have any interest in a cemetery or funeral home either within or without the State. One of the members appointed by the Governor shall be sixty (60) years of age or older, and shall represent the elderly. This member shall not be actively engaged in or retired from any profession or occupation which is regulated by the Board. Members are appointed for terms of four (4) years.

Act 1211 of 1995 allows the Board to pass a resolution authorizing Board members to be paid \$50.00 for each day they attend a board meeting.

Act 601 of 1997 established an appropriation in the amount of \$65,000.00 each fiscal year for loans to a court appointed receiver or conservator of a cemetery which shall be supplemental and in addition to those funds appointed for the maintenance and operation of the Board.

All administrative work of the Arkansas Cemetery Board is handled by the staff of the Arkansas Securities Department. The source of funds of the Cemetery Board is cash funds which are on deposit in an approved bank. Fees are charged for filing applications and examination of cemetery corporations and are used for the maintenance and operation of the Board.

<p>AGENCY</p> <p>ARKANSAS CEMETERY BOARD</p>	<p>DIRECTOR </p> <p>SECRETARY, ARKANSAS CEMETERY BOARD</p>	<p>AGENCY PROGRAM COMMENTARY</p> <p>BR21</p>	<p>PAGE</p> <p>55</p>
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ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1999 - 2001

The Board is making a change request to increase the 1999-2001 biennium budget in the amount of \$500.00 each fiscal year of the biennium to keep pace with the rising cost of postage and \$500.00 each fiscal year of the biennium for Board members' per diem to attend Board meetings as authorized by Act 250 of 1997. A change request is made for an increase of \$1,000.00 each fiscal year of the biennium for court reporters' contract fees to transcribe special board meetings. Also, a change request is made for \$1,564.00 each fiscal year of the biennium to reestablish the Loans to a Court Appointed Receiver or Conservator of a Cemetery as established by Act 601 of 1997.

AGENCY ARKANSAS CEMETERY BOARD	DIRECTOR <i>Marie Wilson</i> SECRETARY, ARKANSAS CEMETERY BOARD	AGENCY PROGRAM COMMENTARY BR21	PAGE 56
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ARKANSAS CEMETERY BOARD
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1996

Assets

Cash and Investments	Fixed	Other	Total
\$ 161,985	\$ 200	\$ 1,725	\$ 163,910

Liabilities		Total Equity
Current	Long-Term	Total
\$ 0	\$ 0	\$ 163,910

Revenues

Inter- governmental	Federal	Licenses and Fees	Other	Total
\$ 0	\$ 0	\$ 9,510	\$ 7,135	\$ 16,645

Expenditures

Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	Other Source: (Uses)
\$ 0	\$ 0	\$ 0	\$ 7,474	\$ 7,474	\$

Findings

None

Recommendations

None

CASH FUND BALANCE DESCRIPTION

AS OF JUNE 30, 1998

AGENCY: ARKANSAS CEMETERY BOARD (218)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE: A.C.A. 20-17-1001 - A.C.A. 20-17-1025 establishes the Arkansas Cemetery Board and authorizes the Board to collect fees and use the funds collected to carry out the functions of the Board.
FUND ACCT.	BALANCE	TYPE	LOCATION	
Arkansas Cemetery Board (308)	\$92,952.91	money market checking	NationsBank, L.R.	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C.A. 20-17-1007; A.C.A. 20-17-10011; A.C.A. 20-17-1012 and A.C.A. 20-17-1023 authorizes the Board to collect fees.
	\$15,000.00	CD	First Comm'l, L.R.	
	\$10,000.00	CD	First Comm'l, L.R.	REVENUE RECEIPTS CYCLE: Fees are collected throughout the year.
	\$10,000.00	CD	First Comm'l, L.R.	
	\$25,000.00	CD	Mercantile Bank, N.L.R.	
	\$25,000.00	CD	Metropolitan Nat'l Bank, L.R.	
				FUND BALANCE UTILIZATION: Checking account is used to pay expenses of Board meetings and day to day operating expenses of the Board. Also, the account is a holding account to administer A.C.A. 20-17-1025 in the amount of \$65,000.00
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 BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
1999 - 2001**

The Arkansas Cemetery Board was created by Act 352 of 1977 to regulate perpetual care cemeteries including municipal, church, family and non-profit community cemeteries. The Board is a cash agency funded from the issuance of permits, amended permits, or examination of cemeteries pursuant to subchapter 10 of Arkansas Code Annotated §20-17. The staff of the Arkansas Securities Department handles all administrative work therefore no positions are needed. The FY99 budgeted amount of \$76,656 consists of Operating Expenses, Conference Fees & Travel, Professional Fees & Services and Loans. Expenditures in Conference Fees and Travel are to send a Securities Department employee to an annual convention each year. Base Level is \$76,656 each year of the biennium.

Arkansas Code Annotated §20-17-1025 empowered the Board to provide the funding necessary to make loans to a court appointed receiver or conservator. The loans will help assure that a cemetery placed in receivership will be properly maintained and continue to be a viable operation. Act 601 of 1997 appropriated \$65,000 each year of the biennium for the disbursement of funds for the loans. No loans have been made to date.

Listed below are the change level requests of the Board totaling \$3,564 for each year of the biennium:

Operating Expenses - \$1,000 each year to provide for increases in postage and per diem.

Professional Fees and Services - \$1,000 each year to provide for the services of a Court Reporter.

Loans to a Court Appointed Receiver or Conservator of a Cemetery - \$1,564 each year to restore appropriation back to the FY99 authorized level of \$65,000.

The Executive Recommendation provides for Agency Request.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF	PAGE
Name: Arkansas Cemetery Board	Name: Cash Operations	Name: Cemetery Board - Cash	BUDGET REQUEST	59
Code: 218	Code: A01	Code: 308	BR20	

ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	-----EXPENDITURES-----			98-99			-----99-00 FISCAL YEAR-----			-----00-01 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	97-98	98-99	98-99	99-00		00-01		99-00		00-01		EXECUTIVE		LEGISLATIVE		
	ACTUAL	BUDGETED	AUTHORIZED APPRO	BASE	CHANGE LEVEL	TOTAL REQUEST	BASE	CHANGE LEVEL	TOTAL REQUEST	99-00	00-01	99-00	00-01			
OPERATING EXPENSES	6,564	8,548	8,548	8,548	1,000	9,548	8,548	1,000	9,548	9,548	9,548					
CONF FEES & TRAVEL	1,193	2,825	2,825	2,825	0	2,825	2,825	0	2,825	2,825	2,825					
PROF FEES & SERVICES	1,240	1,847	1,847	1,847	1,000	2,847	1,847	1,000	2,847	2,847	2,847					
LOANS	0	63,436	65,000	63,436	1,564	65,000	63,436	1,564	65,000	65,000	65,000					
TOTAL	8,997	76,656	78,220	76,656	3,564	80,220	76,656	3,564	80,220	80,220	80,220					
PROPOSED FUNDING SOURCES			*****													
FUND BALANCES	168,106	177,777	*****	179,557		179,557	181,337		181,337	179,557	181,337					
GENERAL REVENUES			*****													
SPECIAL REVENUES			*****													
FEDERAL FUNDS			*****													
STATE CENTRAL SERVICES FUND			*****													
NON-REVENUE RECEIPTS			*****													
CASH FUNDS	18,660	15,000	*****	15,000	2,000	17,000	16,000	2,000	18,000	17,000	18,000					
CONTINGENCY		63,436	*****	63,436	1,564	65,000	63,436	1,564	65,000	65,000	65,000					
TOTAL FUNDING	186,774	256,213	*****	257,993	3,564	261,557	260,773	3,564	264,337	261,557	264,337					
EXCESS APPRO/ (FUNDING)	(177,777)	(179,557)	*****	(181,337)		(181,337)	(184,117)		(184,117)	(181,337)	(184,117)					
TOTAL	8,997	76,656	*****	76,656	3,564	80,220	76,656	3,564	80,220	80,220	80,220					

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 218 ARKANSAS CEMETERY BOARD
 APPRO A01 CASH OPERATIONS
 FUND 308 CEMETERY BOARD CASH(218)

APPROPRIATION SUMMARY

BR 215

ARKANSAS BUDGET SYSTEM

PROGRAM/SERVICE INFORMATION LIST

RANK BY APPROPRIATION

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19
RANK	PROGRAM DESCRIPTION	FUND	ACCOUNTING INFORMATION	D E S	-----EXPENDITURES-----		-----1999 - 01 BIENNIUM REQUESTS-----				-----R E C O M M E N D A T I O N S-----							
					ACTUAL	BUDGETED	FY 1999 - 00		FY 2000 - 01		EXECUTIVE		LEGISLATIVE					
					97-98	98-99	REQUEST	REQUEST	1999-00	2000-01	1999-00	2000-01						
000		308	218 A01	B	8,997	76,656	76,656	0	76,656	0				76,656	76,656			
001		308	218 A01	C01			3,564	0	3,564	0				3,564	3,564			
<p>The Board is requesting character 02 be increased by \$500.00 each fiscal year of the biennium to keep pace with the rising cost of postage and \$500.00 each fiscal year of the biennium for Board members' per diem to attend Board meetings as authorized by Act 250 of 1997. A request is made for a \$1,000.00 increase each fiscal year of the biennium for court reporters' contract fees to transcribe special board meetings. \$1,564.00 is requested each fiscal year of the biennium to reestablish the Loans to a Court Appointed Receiver or Conservator of a Cemetery as established by Act 601 of 1997.</p>																		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 218 ARKANSAS CEMETERY BOARD
 APPRO A01 CASH OPERATIONS
 FUND 308 CEMETERY BOARD CASH(218)

RANK BY APPROPRIATION
 BR 264