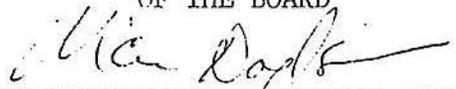


**ARKANSAS BUDGET SYSTEM  
AGENCY PROGRAM COMMENTARY  
2001 - 2003**

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. In addition, Board members are reimbursed for mileage from their place of residence to Little Rock and return at the rate allowed for State employees each time they attend a Board meeting. Also, Board members who are designated by the Board to examine the physical condition or appearance of a cemetery are paid actual travel expenses, meals and lodging for each day spent in examining the physical condition or appearance of a cemetery when such examination is ordered by the Board.

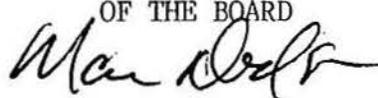
Act 601 of 1997 established an appropriation in the amount of \$65,000.00 each fiscal year for loans to a court appointed receiver or conservator of a cemetery which shall be supplemental and in addition to those funds appropriated for the maintenance and operation of the Board.

<p><b>AGENCY</b></p> <p style="text-align: center;">ARKANSAS CEMETERY BOARD</p>	<p><b>DIRECTOR</b> MAC DODSON, SECRETARY OF THE BOARD</p> 	<p><b>AGENCY PROGRAM COMMENTARY BR21</b></p>	<p><b>PAGE</b></p> <p style="text-align: center;"><b>91</b></p>
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**ARKANSAS BUDGET SYSTEM  
AGENCY PROGRAM COMMENTARY  
2001 - 2003**

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 examinations of cemetery corporations and are used for the maintenance and operation of the Board.

It is the belief of The Arkansas Cemetery Board that it can continue to operate at the budgeted base level and is not requesting an increase in appropriation for the biennium 2001-2003.

<b>AGENCY</b> ARKANSAS CEMETERY BOARD	<b>DIRECTOR</b> MAC DODSON, SECRETARY OF THE BOARD 	<b>AGENCY PROGRAM COMMENTARY BR21</b>	<b>PAGE 92</b>
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ARKANSAS CEMETERY 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	
\$ 194,127	\$ 674	\$ 29,479	\$ 224,280	\$ 42,761	\$ 0	\$ 42,761	\$ 181,519

Revenues				Expenditures				Total	Other Sources (Uses)	
Intergovernmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating		
\$ 0	\$ 0	\$ 11,586	\$ 7,448	\$ 19,034	\$ 0	\$ 0	\$ 0	\$ 28,249	\$ 28,249	\$ 0

Findings

BOARD MEMBER ATTENDANCE - Review of the minutes of the Arkansas Cemetery Board indicated that one (1) member had been absent from four (4) consecutive regular meetings. According to Ark. Code Ann. 25-17-211, any board member who is absent for three (3) consecutive regular meetings, for any reason other than illness of the member, forfeits his membership on the board. No evidence of illness or excused absences regarding this member was found in the minutes of the board meetings or documented by the Agency. Also, the forfeiture was not reported to the Governor by the Secretary of the Board as prescribed by law.

Recommendations

Review and comply with Ark. Code Ann. 25-17-211 regarding board member absences.

**CASH FUND BALANCE DESCRIPTION**  
**AS OF JUNE 30, 2000**

**AGENCY:** ARKANSAS CEMETERY BOARD (218)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Arkansas Cemetery Board (308)	\$104,593.01	money market checking	Bank of America, Little Rock, AR	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.
	\$15,000.	CD	Regions (formerly First Commercial) L.R.	<b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b> 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.
	\$10,000.	CD	Regions (formerly First Commercial) L.R.	<b>REVENUE RECEIPTS CYCLE:</b> Fees are collected throughout the year.
	\$10,000.	CD	Regions (formerly First Commercial) L.R.	<b>FUND BALANCE UTILIZATION:</b> 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.
	\$25,000.	CD	Firststar Bank of Arkansas (formerly Mercantile) N.L.R.	
\$25,000.	CD	Metropolitan National Bank, L.R.		
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
				<b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b>
				<b>REVENUE RECEIPTS CYCLE:</b>
				<b>FUND BALANCE UTILIZATION:</b>

# STATE AGENCY PUBLICATIONS

2001-2003 Biennium

Act 1276 of 1999

AGENCY: ARKANSAS CEMETERY BOARD

AGENCY # 218

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
Publication of the Board's quarterly and special meeting agendas	Required by Rule 4.01 of the Arkansas Cemetery Bd. and to comply with require-		102 copies per meeting	Publish and mail the agenda for each meeting of the Arkansas Cemetery Board to interested parties and the public so they will know the time, place & date of the meeting and what will be considered, as required by Rule 4.01 of the Board rules and to comply with the Freedom of Information Act.
	ments of the Freedom of Information Act.			

**ANALYSIS OF BUDGET REQUEST  
2001 - 2003**

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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 FY01 budgeted amount of \$80,220 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. The Agency Request is Base Level of \$80,220 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. Loans totaling \$5,000 were made in FY00.

The Executive Recommendation provides for the Agency Request.

<b>AGENCY</b> Name: Arkansas Cemetery Board  Code: 218	<b>APPROPRIATION</b> Name: Cash Operations  Code: A01	<b>CASH FUND</b> Name: Cemetery Board - Cash  Code: 308	<b>ANALYSIS OF BUDGET REQUEST</b>  BR20	<b>PAGE</b>  <b>96</b>
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ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	EXPENDITURES			01-02 FISCAL YEAR			02-03 FISCAL YEAR			RECOMMENDATIONS			
	99-00	00-01	00-01	01-02		TOTAL	02-03		TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPRO	BASE	CHANGE LEVEL	REQUEST	BASE	CHANGE LEVEL	REQUEST	01-02	02-03	01-02	02-03
OPERATING EXPENSES	6,840	9,548	9,548	9,548	0	9,548	9,548	0	9,548	9,548	9,548		
CONF FEES & TRAVEL	0	2,825	2,825	2,825	0	2,825	2,825	0	2,825	2,825	2,825		
PROF FEES & SERVICES	1,095	2,847	2,847	2,847	0	2,847	2,847	0	2,847	2,847	2,847		
LOANS	5,000	65,000	65,000	65,000	0	65,000	65,000	0	65,000	65,000	65,000		
<b>TOTAL</b>	<b>12,935</b>	<b>80,220</b>	<b>80,220</b>	<b>80,220</b>	<b>0</b>	<b>80,220</b>	<b>80,220</b>	<b>0</b>	<b>80,220</b>	<b>80,220</b>	<b>80,220</b>		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	186,527	194,512	*****	197,292		197,292	200,072		200,072	197,292	200,072		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS	15,920	18,000	*****	18,000		18,000	18,000		18,000	18,000	18,000		
CONTINGENCY	5,000	65,000	*****	65,000		65,000	65,000		65,000	65,000	65,000		
TOTAL FUNDING	207,447	277,512	*****	280,292		280,292	283,072		283,072	280,292	283,072		
EXCESS APPRO/ (FUNDING)	( 194,512)	( 197,292)	*****	( 200,072)		( 200,072)	( 202,852)		( 202,852)	( 200,072)	( 202,852)		
<b>TOTAL</b>	<b>12,935</b>	<b>80,220</b>	<b>*****</b>	<b>80,220</b>		<b>80,220</b>	<b>80,220</b>		<b>80,220</b>	<b>80,220</b>	<b>80,220</b>		

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

APPROPRIATION SUMMARY

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