

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

The Arkansas State Board of Embalmers and Funeral Directors is a cash fund agency with a staff of 3. The Executive Secretary of the Burial Board serves in the same capacity for the Embalmers Board. The two agencies share the Executive Secretary's salary.

The current 02 appropriation is sufficient for the Board to carry out its duties, therefore we are not asking for any increases.

The only change from the base level is for Character 11, Data Processing hardware, \$1500 for FY02 and \$2400 for FY03. This anticipates us having to replace our HP laser jet printer, which is 10 years old, and starting to have problems and the potential for replacing a personal computer in the event of a system failure.

|   |   |  |                           |
|---|---|--|---------------------------|
| <b>AGENCY</b><br>Arkansas State Board of Embalmers and<br>Funeral Directors | <b>DIRECTOR</b><br><br>Rachel F. McGrew<br>Executive Secretary | <b>AGENCY<br/>PROGRAM<br/>COMMENTARY</b><br>BR21 | <b>PAGE</b><br><b>161</b> |
|---|---|--|---------------------------|

ARKANSAS STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS  
 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  |              |
| \$ 271,209           | \$ 12,132 | \$ 275 | \$ 283,616 | \$ 447      | \$ 274    | \$ 721 | \$ 282,895   |

| Revenues          |         |                   |           |            | Expenditures          |                |         |                 |           | Other Sources (Uses) |
|-------------------|---------|-------------------|-----------|------------|-----------------------|----------------|---------|-----------------|-----------|----------------------|
| Intergovernmental | Federal | Licenses and Fees | Other     | Total      | Salaries and Matching | Grants and Aid | Capital | Other Operating | Total     |                      |
| \$ 0              | \$ 0    | \$ 155,910        | \$ 10,385 | \$ 166,295 | \$ 42,436             | \$ 0           | \$ 0    | \$ 56,808       | \$ 99,244 | \$ 25,000            |

Findings

None.

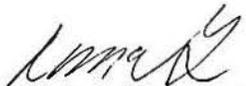
Recommendations

None.

ARKANSAS BUDGET SYSTEM  
 EMPLOYMENT SUMMARY  
 AS REQUIRED BY ACT 358 OF 1993

AGENCY TITLE 233 AR State Board of Embalmers and Funeral Directors

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

  
 Rachael F. McGrew  
AGENCY DIRECTOR

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

**AGENCY: Arkansas State Board of Embalmers & Funeral Directors**

**AGENCY #233**

| ACCOUNT INFORMATION |              |              |  | STATUTORY/OTHER RESTRICTIONS ON USE:  |
|---------------------|--------------|--------------|--|---|
| FUND ACCT.          | BALANCE      | TYPE         | LOCATION                                   |   |
| 313                 | \$8,847.98   | Checking     | Regions Bank - LR<br>(Collateral Holdings) | A.C.A. 17-29-405  |
|                     | \$174,933.02 | Savings      | Regions Bank - LR                          | <b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b><br>A.C.A 17-29-208, 17-29-403 |
|                     | \$91,269.43  | Money Market | Bank of America - LR                       |   |
|                     | \$17,662.47  | CD           | Superior Federal - LR                      |   |
|                     | \$17,662.47  | CD           | Superior Federal - LR                      |   |
|                     | \$17,662.47  | CD           | Superior Federal - LR                      |   |
|                     | \$17,082.47  | CD           | Superior Federal - LR                      |   |
|                     |              |              |  | <b>REVENUE RECEIPTS CYCLE:</b><br>Annual - December, collections throughout year      |
|                     |              |              |  | <b>FUND BALANCE UTILIZATION:</b><br>Continued operation of the Board                  |
| 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: State Board of Embalmers & Funeral Directors

AGENCY # 233

| 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  |
|-----------------------------|---|--|--|---|
| Laws, Rules and Regs Manual | 17-29-204                               |  | 1500                                     | To provide licensees with our Laws and Rosters. Since we are now on line, we will reduce the number we print. |
|                             |   |  |  |   |
|                             |   |  |  |   |
|                             |   |  |  |   |
|                             |   |  |  | 165   |

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

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The Arkansas State Board of Embalmers and Funeral Directors was created by Act 325 of 1983. The Board is a cash agency funded from examination and licensure fees charged pursuant to subchapters 2 and 3 of Arkansas Code §17-29. Primarily, this covers such duties as licensure of Funeral Directors, Embalmers, Establishments, Transport Services, and Crematories. The FY01 budgeted amount of \$161,554 consists of Regular Salaries and Personal Services Matching for three positions (Bookkeeper, Inspector, and Investigator), Operating Expenses, Conference Fees & Travel, Professional Fees & Services and Data Processing. The Arkansas Burial Board's Executive Secretary performs the administrative duties for the Board of Embalmers and Funeral Directors. The Embalmers Board reimburses the Burial Board during the first quarter of each fiscal year via fund transfer for this service. Beginning with the 1999-2001 biennium, the amount of the fund transfer is equal to one-half (1/2) the salary of the Executive Secretary plus \$3,000 toward the salary of the Burial Board secretary and the appropriate matching. The Agency Request of Base Level totals \$163,567 in FY02 and \$165,660 in FY03 and includes a payplan increase of 2.6% each year over the FY01 fiscal year salary levels for all incumbents plus appropriate Personal Services Matching costs.

Change Level requests of the Board total \$1,500 in FY02 to purchase a printer and \$2,400 in FY03 to allow for the purchase of a personal computer as equipment becomes outdated.

The Executive Recommendation provides for the Agency Request.

| AGENCY  | APPROPRIATION  | CASH FUND   | ANALYSIS OF                              | PAGE       |
|---|--|---|--|------------|
| <b>Name: State Board of Embalmers and Funeral Directors</b><br><br><b>Code: 233</b> | <b>Name: Cash Operations</b><br><br><b>Code: A16</b> | <b>Name: Embalmers &amp; Funeral Directors - Cash</b><br><br><b>Code: 313</b> | <b>BUDGET REQUEST</b><br><br><b>BR20</b> | <b>166</b> |

ARKANSAS BUDGET SYSTEM

| 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          | CHANGE                      |              | TOTAL          | CHANGE                      |              | TOTAL          | EXECUTIVE                               |                | LEGISLATIVE |       |
|                             | ACTUAL                 | BUDGETED       | AUTHORIZED     | BASE                        | LEVEL        | REQUEST        | BASE                        | LEVEL        | REQUEST        | 01-02                                   | 02-03          | 01-02       | 02-03 |
| REGULAR SALARIES            | 36,718                 | 66,756         | 66,756         | 68,490                      | 0            | 68,490         | 70,269                      | 0            | 70,269         | 68,490                                  | 70,269         |             |       |
| NUMBER OF POSITIONS         | 1                      | 3              | 3              | 3                           | 0            | 3              | 3                           | 0            | 3              | 3                                       | 3              |             |       |
| PERSONAL SERV MATCHING      | 15,394                 | 20,744         | 21,506         | 21,023                      | 0            | 21,023         | 21,337                      | 0            | 21,337         | 21,023                                  | 21,337         |             |       |
| OPERATING EXPENSES          | 41,858                 | 66,635         | 66,635         | 66,635                      | 0            | 66,635         | 66,635                      | 0            | 66,635         | 66,635                                  | 66,635         |             |       |
| CONF FEES & TRAVEL          | 1,568                  | 4,764          | 4,764          | 4,764                       | 0            | 4,764          | 4,764                       | 0            | 4,764          | 4,764                                   | 4,764          |             |       |
| PROF FEES & SERVICES        | 2,045                  | 1,155          | 1,155          | 1,155                       | 0            | 1,155          | 1,155                       | 0            | 1,155          | 1,155                                   | 1,155          |             |       |
| CAPITAL OUTLAY              | 4,200                  | 0              | 0              | 0                           | 1,500        | 1,500          | 0                           | 2,400        | 2,400          | 1,500                                   | 2,400          |             |       |
| DATA PROCESSING             | 804                    | 1,500          | 1,500          | 1,500                       | 0            | 1,500          | 1,500                       | 0            | 1,500          | 1,500                                   | 1,500          |             |       |
| <b>TOTAL</b>                | <b>103,387</b>         | <b>161,554</b> | <b>162,316</b> | <b>163,567</b>              | <b>1,500</b> | <b>165,067</b> | <b>165,660</b>              | <b>2,400</b> | <b>168,060</b> | <b>165,067</b>                          | <b>168,060</b> |             |       |
| PROPOSED FUNDING SOURCES    |                        |                | *****          |                             |              |                |                             |              |                |   |                |             |       |
| FUND BALANCES               | 307,357                | 337,105        | *****          | 311,064                     |              | 311,064        | 283,654                     |              | 283,654        | 311,064                                 | 283,654        |             |       |
| GENERAL REVENUES            |                        |                | *****          |                             |              |                |                             |              |                |   |                |             |       |
| SPECIAL REVENUES            |                        |                | *****          |                             |              |                |                             |              |                |   |                |             |       |
| FEDERAL FUNDS               |                        |                | *****          |                             |              |                |                             |              |                |   |                |             |       |
| STATE CENTRAL SERVICES FUND |                        |                | *****          |                             |              |                |                             |              |                |   |                |             |       |
| NON-REVENUE RECEIPTS        |                        |                | *****          |                             |              |                |                             |              |                |   |                |             |       |
| CASH FUNDS                  | 165,735                | 172,000        | *****          | 173,500                     | 1,500        | 175,000        | 175,600                     | 2,400        | 178,000        | 175,000                                 | 178,000        |             |       |
| FUND TRANSFER TO BURIAL BD  | ( 32,600)              | ( 36,487)      | *****          | ( 37,343)                   |              | ( 37,343)      | ( 38,222)                   |              | ( 38,222)      | ( 37,343)                               | ( 38,222)      |             |       |
| TOTAL FUNDING               | 440,492                | 472,618        | *****          | 447,221                     | 1,500        | 448,721        | 421,032                     | 2,400        | 423,432        | 448,721                                 | 423,432        |             |       |
| EXCESS APPRO/ (FUNDING)     | ( 337,195)             | ( 311,064)     | *****          | ( 283,654)                  |              | ( 283,654)     | ( 255,372)                  |              | ( 255,372)     | ( 283,654)                              | ( 255,372)     |             |       |
| <b>TOTAL</b>                | <b>103,387</b>         | <b>161,554</b> | <b>*****</b>   | <b>163,567</b>              | <b>1,500</b> | <b>165,067</b> | <b>165,660</b>              | <b>2,400</b> | <b>168,060</b> | <b>165,067</b>                          | <b>168,060</b> |             |       |

DEPT 007 REGULATORY BOARDS AND COMMISSIONS  
 AGY 233 STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS  
 APPRO A16 CASH OPERATIONS  
 FUND 313 EMBALMERS & FUNERAL DIR CASH(233)

APPROPRIATION SUMMARY

Various Maintenance and General Operation line items may be greater than the authorized appropriation amounts due to reclassification transfers processed in FY00.

BR 215

Capital Outlay was authorized for FY00 in the amount of \$2,700.

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<br>E<br>S | -----EXPENDITURES----- |              | -----2001 - 03 BIENNIUM REQUESTS----- |         |                        |              | -----R E C O M M E N D A T I O N S----- |         |                       |              |              |    |    |    |  |
|  |                     |      |  |             | ACTUAL                 | BUDGETED     | -----FY 2001 - 02-----                |         | -----FY 2002 - 03----- |              | -----EXECUTIVE-----                     |         | -----LEGISLATIVE----- |              |              |    |    |    |  |
|  |                     |      |  |             | 99-00                  | 00-01        | REQUEST                               | REQUEST | 2001-02                | 2002-03      | 2001-02                                 | 2002-03 |                       |              |              |    |    |    |  |
| 000  |                     | 313  | 233 A16                                  | B           | 103,387<br>1           | 161,554<br>3 | 163,567<br>3                          |         |                        | 165,660<br>3 |   |         |                       | 163,567<br>3 | 165,660<br>3 |    |    |    |  |
| 001  |                     | 313  | 233 A16 A90<br>INFORMATION<br>TECHNOLOGY | C08         |                        |              | 1,500<br>0                            |         |                        | 2,400<br>0   |   |         |                       | 1,500        | 2,400        |    |    |    |  |
| <p>The request for an increase in Character 11, Date Processing hardware, is a total of \$3900 over the biennium. \$1500.00 for FY 02 to replace our HP laser Jet printer which is 10 years old and beginning to experience problems and \$2400.00 for FY 03 to replace a PC in the event of a system failure.</p> |                     |      |  |             |                        |              |                                       |         |                        |              |   |         |                       |              |              |    |    |    |  |

DEPT 007 REGULATORY BOARDS AND COMMISSIONS  
 AGY 233 STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS  
 APPRO A16 CASH OPERATIONS  
 FUND 313 EMBALMERS & FUNERAL DIR CASH(233)

RANK BY APPROPRIATION

BR 264