

ARKANSAS CEMETERY BOARD

Enabling Laws

Act 182 of 2016

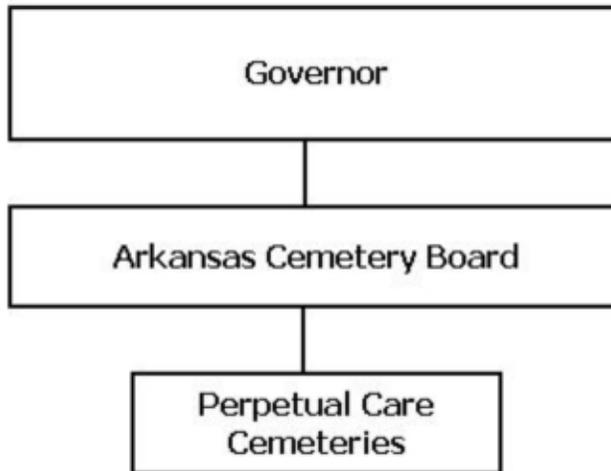
Ark. Code Ann. §20-17-1001, et seq.

Ark. Code Ann. §20-17-1301, et seq.

History and Organization

Act 352 of 1977 created The Arkansas Cemetery Board. 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. The Governor appoints the six members of the Board. 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 outside of 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 regulated by the Board. The Governor also appoints one (1) alternate member that comes from the industry. The alternate member shall substitute when a conflict of interest disqualifies a regular member. Members are appointed for terms of four (4) years.

The mission of the Board is to protect the interests of Arkansas citizens who have purchased or own spaces in Arkansas cemeteries that are advertised or operated as being perpetual care or permanent maintenance cemeteries. The Board, in conjunction with the staff of the Arkansas Securities Department, performs the duties of this agency.



Agency Commentary

The Arkansas Cemetery Board is responsible for protecting the financial interests of the public by ensuring the physical care of cemeteries and the sound financial condition of the trust funds through the regulation of those companies advertising or operating perpetual care cemeteries in the State of Arkansas. The Board relies on the staff of the Arkansas Securities Department to perform the duties of the Board, such as conduct examinations, examine annual reports, investigate and issue permits, provide legal services and perform administrative duties. The Board is requesting Base Level for the 2017-2019 Biennium and some reallocations within Operating Expenses.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
ARKANSAS CEMETERY BOARD
FOR THE YEAR ENDED JUNE 30, 2015

Findings

Recommendations

None

None

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2016

None

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Publication of the Board's Quarterly and Special Board Meeting Agendas	Required by Rule 4.01 of the Ark. Cemetery Board	N	N	110	Publish and mail agenda for each meeting of the Ark. Cemetery Board to interested parties and the public as required by Rule 4.01 of the Board's Rules and to comply with Freedom of Information Act.	0	0.00

Agency Position Usage Report

FY2014 - 2015						FY2015 - 2016						FY2016 - 2017					
Authorized in Act	Budgeted			Unbudgeted Total	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted Total	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted Total	% of Authorized Unused
	Filled	Unfilled	Total				Filled	Unfilled	Total				Filled	Unfilled	Total		
0	0	0	0	0	0.00 %	0	0	0	0	0	0.00 %	0	0	0	0	0	0.00 %

Analysis of Budget Request

Appropriation: 843 - Cemetery - Cash Operations

Funding Sources: NCB - Cemetery Board - Cash in Treasury

The Arkansas Cemetery Board ("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 in Treasury agency funded from the issuance of permits, amended permits, and examination of cemeteries. The staff of the Arkansas Securities Department handles all administrative work; therefore, no positions are needed.

Arkansas Code Annotated §20-17-1025 empowers the Board to provide the funding necessary to make loans to a court appointed receiver or conservator. The loans help assure that a cemetery placed in receivership will be properly maintained and will continue to be a viable operation.

The Base Level request for Regular Salaries and Personal Services Matching includes board member stipend payments.

The Board is requesting Base Level of \$129,261 each year of the 2017-2019 Biennium. The Board is also requesting some reallocations within the Operating Expenses line item.

The Executive Recommendation provides for the Agency Request. Expenditure of appropriation is contingent upon available funding.

Appropriation Summary

Appropriation: 843 - Cemetery - Cash Operations
Funding Sources: NCB - Cemetery Board - Cash in Treasury

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	2017-2018			2018-2019		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	1,260	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
#Positions		0	0	0	0	0	0	0	0	0
Personal Services Matching	5010003	96	161	161	161	161	161	161	161	161
Operating Expenses	5020002	67,529	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
Loans	5120029	0	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Total		68,885	129,261	129,261	129,261	129,261	129,261	129,261	129,261	129,261
Funding Sources										
Fund Balance	4000005	182,540	180,072		110,611	110,611	110,611	44,750	44,750	44,750
Cash Fund	4000045	66,417	59,800		63,400	63,400	63,400	63,400	63,400	63,400
Total Funding		248,957	239,872		174,011	174,011	174,011	108,150	108,150	108,150
Excess Appropriation/(Funding)		(180,072)	(110,611)		(44,750)	(44,750)	(44,750)	21,111	21,111	21,111
Grand Total		68,885	129,261		129,261	129,261	129,261	129,261	129,261	129,261

Change Level by Appropriation

Appropriation: 843 - Cemetery - Cash Operations
Funding Sources: NCB - Cemetery Board - Cash in Treasury

Agency Request

Change Level		2017-2018	Pos	Cumulative	% of BL	2018-2019	Pos	Cumulative	% of BL
BL	Base Level	129,261	0	129,261	100.0	129,261	0	129,261	100.0
C04	Reallocation	0	0	129,261	100.0	0	0	129,261	100.0

Executive Recommendation

Change Level		2017-2018	Pos	Cumulative	% of BL	2018-2019	Pos	Cumulative	% of BL
BL	Base Level	129,261	0	129,261	100.0	129,261	0	129,261	100.0
C04	Reallocation	0	0	129,261	100.0	0	0	129,261	100.0

Justification

C04	The Board is requesting some reallocations in some GL codes within Operating Expenses such as Postage, Telecommunications Wired, Misc. Technical Services, and Low Value Equipment.
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