

ARKANSAS BURIAL ASSOCIATION BOARD

Enabling Laws

Act 155 of 2010
A.C.A. §23-78-101, et seq.

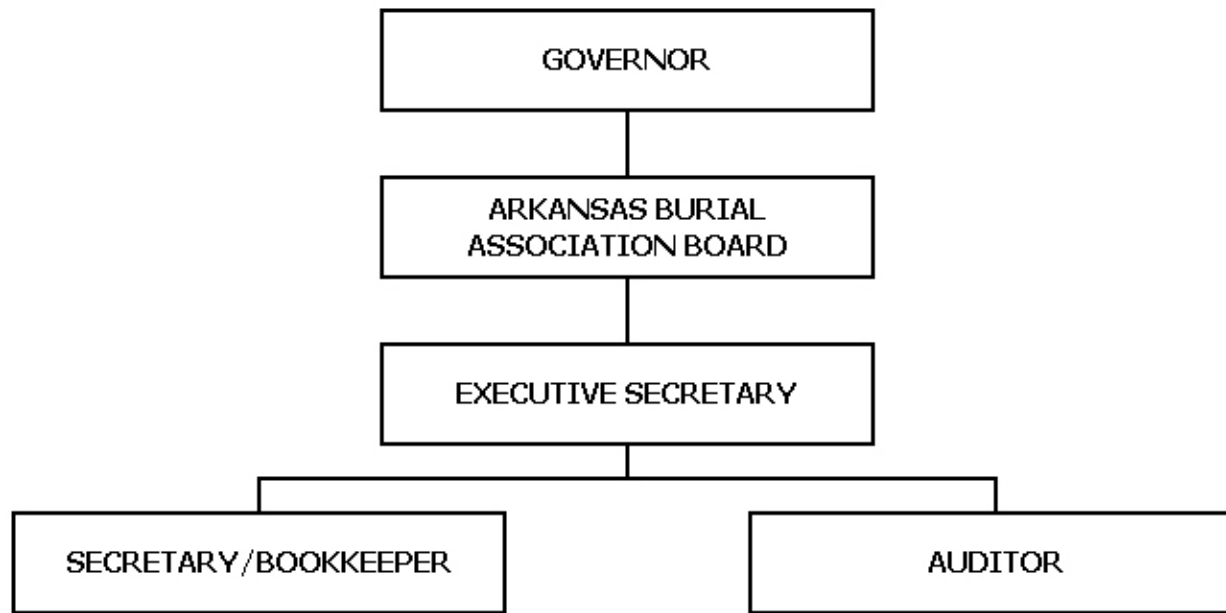
History and Organization

The Burial Board is charged with administering Act 91 of 1953 and its subsequent amendments. The mission of the program is to protect the integrity and solvency of burial association funds held in trust for the policyholders.

The Board's responsibility includes but is not limited to: the issuance of burial certificates of authority to burial associations, to set minimum assessments of membership dues for which burial associations may issue policies in specified amounts, to collect annual fees as provided for, to adopt and enforce such regulations as necessary for the proper operation of the Board and burial associations, to conduct audits of associations to ensure compliance with the applicable statutes, rules and regulations and bylaws, and to arbitrate disputes between associations and or members.

The Board is comprised of 9 members, 7 actively engaged in the business of burial associations, 1 consumer member and 1 senior citizen member. The Board staff consists of the Executive Secretary, who serves in the same capacity for the Arkansas State Board of Embalmers and Funeral Directors (Agency # 0233), the Auditor, who conducts on site audits of the 136 burial associations around the State, and the Administrative Specialist III.

The Board is a cash fund agency. In July 2010 the Board moved all of its cash funds from various banks to the State Treasury.



Agency Commentary

The Arkansas Burial Association Board ("Board") regulates and monitors the operations of 136 burial associations in the State of Arkansas. Audits are conducted on an annual basis to ensure compliance with the laws and rules and regulations governing burial associations. The Board is a cash fund agency. In July 2010 the Board moved all of its cash funds from various banks to the State Treasury.

For the 2011-13 biennium, the Board is requesting Base Level each year with a Reallocation of \$322 in Operating Expenses between General Ledger codes to more accurately reflect anticipated expenses.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
ARKANSAS BURIAL ASSOCIATION BOARD

Findings

A separate report for this Agency was not issued. However, financial activity for the Agency was included in the audit of the State's CAFR for the year ended June 30, 2009.

Recommendations

Employment Summary

	Male	Female	Total	%
White Employees	1	2	3	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			0	0 %
Total Employees			3	100 %

Publications

A.C.A. 25-1-204

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution
		Governor	General Assembly		
None	N/A	N	N	0	N/A

Agency Position Usage Report

FY2008 - 2009						FY2009 - 2010						FY2010 - 2011					
Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused
	Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total	
3	3	0	3	0	0.00 %	3	3	0	3	0	0.00 %	3	3	0	3	0	0.00 %

Analysis of Budget Request

Appropriation: 84Z - Burial Board Operations-Cash In Treasury

Funding Sources: NBF - Burial Board - Cash In Treasury

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 Board is a cash fund agency. In July 2010 the Board moved all of its cash funds from various banks to the State Treasury.

Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Career Service Payments. The Base Level request for Regular Salaries includes board member stipend payments.

For the 2011-13 biennium, the Board is requesting Base Level for FY2012 and 2013 with a Reallocation of \$322 in Operating Expenses between General Ledger codes to more accurately reflect anticipated expenses.

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

Appropriation Summary

Appropriation: 84Z - Burial Board Operations-Cash In Treasury

Funding Sources: NBF - Burial 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		
		2009-2010 Actual	2010-2011 Budget	2010-2011 Authorized	2011-2012			2012-2013		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	160,240	161,972	161,698	159,672	159,672	159,672	159,672	159,672	159,672
#Positions		3	3	3	3	3	3	3	3	3
Personal Services Matching	5010003	35,687	37,124	45,305	45,945	45,945	45,945	45,945	45,945	45,945
Operating Expenses	5020002	24,387	28,932	28,932	28,932	28,932	28,932	28,932	28,932	28,932
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	14,285	0	0	0	0	0	0	0	0
Total		234,599	228,028	235,935	234,549	234,549	234,549	234,549	234,549	234,549
Funding Sources										
Fund Balance	4000005	384,339	356,248		330,318	330,318	330,318	297,867	297,867	297,867
Cash Fund	4000045	142,008	135,000		135,000	135,000	135,000	135,000	135,000	135,000
Transfer from Embalmers Bd	4000530	64,500	67,098		67,098	67,098	67,098	67,098	67,098	67,098
Total Funding		590,847	558,346		532,416	532,416	532,416	499,965	499,965	499,965
Excess Appropriation/(Funding)		(356,248)	(330,318)		(297,867)	(297,867)	(297,867)	(265,416)	(265,416)	(265,416)
Grand Total		234,599	228,028		234,549	234,549	234,549	234,549	234,549	234,549

The FY11 Budgeted amount in Regular Salaries exceeds the Authorized amount due to salary adjustments during the 2009-2011 biennium. Fund balance includes funds held by the Board in trust pursuant to a court order that are not available for Board operations.

Change Level by Appropriation

Appropriation: 84Z - Burial Board Operations-Cash In Treasury
Funding Sources: NBF - Burial Board - Cash In Treasury

Agency Request

Change Level		2011-2012	Pos	Cumulative	% of BL	2012-2013	Pos	Cumulative	% of BL
BL	Base Level	234,549	3	234,549	100.0	234,549	3	234,549	100.0
C04	Reallocation	0	0	234,549	100.0	0	0	234,549	100.0

Executive Recommendation

Change Level		2011-2012	Pos	Cumulative	% of BL	2012-2013	Pos	Cumulative	% of BL
BL	Base Level	234,549	3	234,549	100.0	234,549	3	234,549	100.0
C04	Reallocation	0	0	234,549	100.0	0	0	234,549	100.0

Justification

C04	Board has reallocated \$322 in Operating Expense appropriation between General Ledger codes to more accurately reflect anticipated expenses.
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