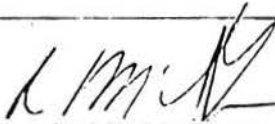


ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1999 - 2001

The increase in 00, Salary for the Executive Secretary position to \$60,000 is warranted in order to compensate for the job done. The Executive Secretary of the Burial Board serves in that same capacity for the Embalmers Board and has done so since April of 1995 when the Embalmers Board relocated to Little Rock. The Salary is authorized in the Burial Board's Budget, with the Embalmers Board contributing. The contribution of the Embalmers is based on what they were paying a part-time Exec. Secretary, the position is full-time and their contribution should reflect that. The Burial Board has been paying the lion's share of the salary. The salary should be divided equally between Boards, which would reduce what the Burial Board now pays and increase the Embalmers contribution. This is warranted, reasonable and equitable.

The increases in 02, \$2950.00 are for the Boards operation. They mainly cover increases for Board expenses while attending meetings. Other increases are for office rent which has been increased by SBS, the cost of leasing/maintenance of office equipment, which is vital to the operation of the Board, and lastly, an increase in credit card purchases(gas) for the Auditor, who is on the road most of the time conducting field audits.

The request for \$1000.00 in 10 and \$1500.00 in 12 are equally important. Character 10, Court reporters are necessary when the Board conducts formal hearings. This request is in keeping with past experience. Character 12, data processing is to modernize our method of conducting and maintaining audits of the 149 Burial Associations. It is currently done "manually" and then typed on return to the office. This programming would eliminate duplicative tasks, would be more accurate and efficient. I believe it would also make it possible to conduct audits on a more frequent basis.

AGENCY Arkansas Burial Association Board	DIRECTOR  Rachel F. McGrew Executive Secretary	AGENCY PROGRAM COMMENTARY BR21	PAGE 69
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ARKANSAS BURIAL ASSOCIATION BOARD
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1996

Assets					Liabilities			Total Equity	
Cash and Investments	Fixed	Other	Total	Current	Long-Term	Total			
\$ 164,551	\$ 18,557	\$ 61,551	\$ 244,659	\$ 2,944	\$ 8,890	\$ 11,834	\$ 232,825		

Revenues				Expenditures				Other Sources (Uses)		
Inter-governmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	
\$ 0	\$ 0	\$ 188,730	\$ 5,791	\$ 194,521	\$ 119,097	\$ 0	\$ 0	\$ 19,962	\$ 139,059	\$ 22,747

Findings

None.

Recommendations

None.

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

AGENCY TITLE 215 Arkansas Burial Association Board

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>1</u>	<u>2</u>	<u>3</u>	<u>100%</u>
BLACK EMPLOYEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF			<u>0</u>	<u>0%</u>
<u>8/25/98</u> DATE			TOTAL MINORITIES	
			<u>3</u>	<u>100%</u>
			TOTAL EMPLOYEES	



AGENCY DIRECTOR

Rachael F McGrew

CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 1998

AGENCY: ARKANSAS BURIAL ASSOCIATION BOARD

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Burial Cash (307)	9,928.03	Checking	1st Commercial Bk, L.R. (Collateral Holdings)	A.C.A. 23. 78.111
	103,083.69	Savings	" " " "	*ACT 443 Guaranty Fund - (Resulted from lawsuit) Funds cannot be used by the Burial Board. Trust Fund only.
	14,843.14	C.D.	Nation's Bank, L.R.	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
	29,136.82	Money Mkt.	" " "	A.C.A. 23-78-104.23.78.111
	50,000.00	C.D.	Capitol Bank, L.R.	REVENUE RECEIPTS CYCLE:
	20,000.00	C.D.	" " "	Annual - December
	20,000.00	C.D.	" " "	FUND BALANCE UTILIZATION:
	10,000.00	C.D.	" " "	To hold in reserve for current and future Board operations
	*52,950.51	C.D.	Superior Federal, L.R.	
* 3,064.13	Money Mkt.	1st Commercial Bk, L.R.		
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 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 FY99 budgeted amount of \$166,009 consists of Regular Salaries and Personal Services Matching for three full time employees (Executive Secretary, Auditor, and Secretary), Operating Expenses, Professional Fees & Services and Capital Outlay. In addition to the fees collected by the Board, a fund transfer in the amount of \$25,000 is received each year from the Embalmers and Funeral Directors Board for payment of the administrative duties being performed by the Executive Secretary. Beginning with the 1999-2001 biennium, the amount of the fund transfer will be increased to \$40,000 each fiscal year to make it more equitable for both Boards. Base Level is \$180,061 in FY00 and \$182,169 in FY01.

Included in Base Level is an extraordinary increase for the Executive Secretary position for the increased duties associated with administering both the Burial Association and Embalmers and Funeral Directors Boards. The request is for \$60,000 flat across the biennium, a 20% increase over the FY99 salary level.

Listed below are the change level requests of the Board totaling \$5,450 for FY00 and \$5,950 for FY01:

Operating Expenses - \$2,950 for FY00 and \$3,450 for FY01 to provide for increases in rent of office space, per diem, mileage and other related expenses

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

Data Processing - \$1,500 for each year to allow for additional programming for the Auditor's laptop thus providing a more efficient and accurate means of auditing the 149 Burial Associations

The Executive Recommendation provides for:

Regular Salaries and Personal Services Matching – Base level which includes a cost of living increase of 2.8% each year over the FY99 salary levels, and related Personal Services Matching costs. The extraordinary increase in Base Level for the Executive Secretary position has been denied.

Operating Expenses – Agency Request

Professional Fees & Services – Agency Request

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF	PAGE
Name: Arkansas Burial Association Board	Name: Cash Operations	Name: Burial Association - Cash	BUDGET REQUEST	
Code: 215	Code: A15	Code: 307	BR20	73

ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	-----EXPENDITURES-----			-----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	BASE	CHANGE	TOTAL	BASE	CHANGE	TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPRO							99-00	00-01	99-00	00-01
REGULAR SALARIES	102,458	109,967	109,539	123,944	0	123,944	125,734	0	125,734	115,234	110,460		
NUMBER OF POSITIONS	3	3	3	3	0	3	3	0	3	3	3		
PERSONAL SERV MATCHING	25,939	26,260	33,880	31,635	0	31,635	31,953	0	31,953	30,092	30,666		
OPERATING EXPENSES	19,776	25,782	23,982	23,982	2,950	26,932	23,982	3,450	27,432	26,932	27,432		
PROF FEES & SERVICES	919	1,500	500	500	1,000	1,500	500	1,000	1,500	1,500	1,500		
CAPITAL OUTLAY	0	2,500	0	0	0	0	0	0	0	0	0		
DATA PROCESSING	0	0	0	0	1,500	1,500	0	1,500	1,500	0	0		
TOTAL	149,092	166,009	167,901	180,061	5,450	185,511	182,169	5,950	188,119	173,758	170,058		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	256,216	317,195	*****	351,186		351,186	363,175		363,175	351,186	374,928		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS	185,071	175,000	*****	152,059	5,450	157,509	135,800	5,950	141,750	157,500	141,750		
FUND TRANSFER FROM EMBALMERS BD	25,000	25,000	*****	40,000		40,000	40,000		40,000	40,000	40,000		
TOTAL FUNDING	466,287	517,195	*****	543,236	5,450	548,686	538,975	5,950	544,925	548,686	556,678		
EXCESS APPRO/ (FUNDING)	(317,195)	(351,186)	*****	(363,175)		(363,175)	(356,806)		(356,806)	(374,928)	(378,620)		
TOTAL	149,092	166,009	*****	180,061	5,450	185,511	182,169	5,950	188,119	173,758	170,058		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 215 ARKANSAS BURIAL ASSOCIATION BOARD
 APPRO A15 CASH OPERATIONS
 FUND 307 BURIAL ASSOCIATION CASH(215)

Budgeted exceeds Authorized in various line items due to a transfer from Cash Fund Holding Account.

The FY99 Budgeted amounts in Regular Salaries and/or Personal Services Matching may exceed the Authorized amounts due to the implementation of the pay plan during the 1997-99 biennium.

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
..ANR	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 97-98	BUDGETED 98-99	-----FY 1999 - 00-----		-----FY 2000 - 01-----		-----EXECUTIVE-----		-----LEGISLATIVE-----					
							REQUEST	REQUEST	1999-00	2000-01	1999-00	2000-01						
000		307	215 A15	B	149,092 3	166,009 3	180,061 3				182,169 3				169,808 3	173,608 3		
001		307	215 A15	C01			3,950 0				4,450 0				3,950	4,450		
<p>Character 02 – Additional appropriation is requested to cover increasing costs for the Board's operations with the majority of the request to cover increases for Board expenses while attending meetings. Other increases are for office rent which has been increased by State Building Services, the cost of leasing/maintenance of office equipment, which is vital to the operation of the Board, and an increase in credit card purchases(gas) for the Auditor, who is on the road most of the time conducting field audits.</p> <p>Character 10 - Court Reporters are necessary when the Board conducts formal hearings. This request is in keeping with past experience.</p>																		
001		307	215 A15	C08			1,500 0				1,500 0				0	0		
<p>Character 12 – Additional appropriation is being requested to provide for programming of the Auditor's laptop to modernize our method of conducting and maintaining audits of the 149 Burial Associations. This is currently done "manually" and then typed upon return to the office. This programming would increase the level of efficiency and accuracy of this agency by eliminating duplicative tasks, which in turn would allow audits to be conducted more frequently.</p>																		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 215 ARKANSAS BURIAL ASSOCIATION BOARD
 APPRO A15 CASH OPERATIONS
 FUND 307 BURIAL ASSOCIATION CASH(215)

RANK BY APPROPRIATION
 BR 264