


**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1997 - 1999**

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 State Health Officer and the Securities Commissioner are voting members of the Board.

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.

The Arkansas Cemetery Board is not asking for any priority requests for the 1997-1999 Biennium.

AGENCY ARKANSAS CEMETERY BOARD	DIRECTOR  SECRETARY, ARKANSAS CEMETERY BOARD	AGENCY PROGRAM COMMENTARY BR21	PAGE 83
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ARKANSAS CEMETERY BOARD
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1994

	<u>Fund Type</u> Governmental	<u>Account Group</u> General Fixed Assets	<u>Total</u>
Asset	\$ 146,202.54	\$ 681.86	\$ 146,884.40
Liabilities	58.40		58.40
Fund Equity	146,144.14	681.86	146,826.00
Revenues	12,612.02		12,612.02
Expenditures	5,905.91		5,905.91

Findings

None.

Recommendations

None.

Audited by Division of Legislative Audit
SA0721894

SUMMARY

STATUS OF NEW PROGRAMS/EXPANSIONS AUTHORIZED BY THE 80TH GENERAL ASSEMBLY

AGENCY: CEMETERY BOARD

PROGRAM AUTHORIZED	# POS. AUTH.	ADDITIONAL AUTHORIZED APPROPRIATION		STATUS
		FY 95-96	FY 96-97	
<u>APPROPRIATION: A01</u>				
<u>CEMETERY BOARD - CASH</u>				
Operating Expenses		\$2,700	\$2,700	The Board did not expend their appropriation in FY96, but has budgeted 97% of the amount in FY97 to comply with Act 494 of 1993.
Conference Fees & Travel		\$2,825	\$2,825	The Board expended 25% of their appropriation in FY96 and has budgeted the full amount in FY97.
Capital Outlay		\$500	\$500	The Board expended 78% of their appropriation in FY96 and has budgeted the full amount in FY97.

**ARKANSAS BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
1997 - 1999**

The Arkansas Cemetery Board was created by Act 352 of 1977 to regulate perpetual care cemeteries. The Board is a cash funded agency. All administrative work is handled by the staff of the Arkansas Securities Department therefore no positions are needed by the agency. The budget consists of operating expenses, conference fees and travel, and professional fees and services in the amount of \$13,220 each year of the biennium.

There are no priority requests being made for the 1997 - 99 biennium.

The Executive Recommendation is Agency Request.

Expenditure of appropriation is dependent upon available funding.

AGENCY Name: Arkansas Cemetery Board Code: 218	APPROPRIATION Name: Cemetery Board - Cash Operations Code: A01	CASH FUND Name: Cemetery Board Code: 308	ANALYSIS OF BUDGET REQUEST BR20	PAGE 86
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ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	EXPENDITURES			96-97			97-98 FISCAL YEAR			98-99 FISCAL YEAR			RECOMMENDATIONS			
	95-96	96-97	96-97	97-98		TOTAL	98-99		TOTAL	EXECUTIVE		LEGISLATIVE				
	ACTUAL	BUDGETED	AUTHORIZED APPRO	BASE	PRIORITY PROGRAMS	REQUEST	BASE	PRIORITY PROGRAMS	REQUEST	97-98	98-99	97-98	98-99			
OPERATING EXPENSES	5,450	8,548	8,828	8,548	0	8,548	8,548	0	8,548	8,548	8,548					
CONF FEES & TRAVEL	694	2,825	2,825	2,825	0	2,825	2,825	0	2,825	2,825	2,825					
PROF FEES & SERVICES	1,002	1,847	1,847	1,847	0	1,847	1,847	0	1,847	1,847	1,847					
CAPITAL OUTLAY	390	500	500	0	0	0	0	0	0							
TOTAL	7,536	13,720	14,000	13,220	0	13,220	13,220	0	13,220	13,220	13,220					
PROPOSED FUNDING SOURCES																
FUND BALANCES	152,839	161,926	*****	162,206		162,206	163,486		163,486	162,206	163,486					
GENERAL REVENUES			*****													
SPECIAL REVENUES			*****													
FEDERAL FUNDS			*****													
STATE CENTRAL SERVICES FUND			*****													
NON-REVENUE RECEIPTS			*****													
CASH FUNDS	16,623	14,000	*****	14,500		14,500	15,000		15,000	14,500	15,000					
OTHER			*****													
TOTAL FUNDING	169,462	175,926	*****	176,706		176,706	178,486		178,486	176,706	178,486					
EXCESS APPRO/ (FUNDING)	(161,926)	(162,206)	*****	(163,486)		(163,486)	(165,266)		(165,266)	(163,486)	(165,266)					
TOTAL	7,536	13,720	*****	13,220		13,220	13,220		13,220	13,220	13,220					

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

APPROPRIATION SUMMARY

BR 215