


ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

The Arkansas Cemetery Board is responsible for protecting the financial interests of the public by ensuring the physical care of the 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 operations of the Board are funded from the receipts of fees charged by the Board. The budget request for the Cemetery Board reflects \$80,220 as Base Level, and \$106,000 for both FY 04 and FY 05. Change Level requests total \$25,780 for both FY 04 and FY 05 and include the following:

Loans: Act 1242 of 2001 amended the Cemetery Act to increase the amount that could be loaned to a court appointed receiver or conservator of a cemetery to \$180,000 or \$90,000 each fiscal year of the biennium. The Board is requesting an increase of \$25,000 for loans each fiscal year to comply this Act.

Professional Fees and Services: The Board is requesting an increase of \$780 for the increased cost of court reporters for the regular and special board meetings of the Cemetery Board.

AGENCY Arkansas Cemetery Board	SECRETARY OF BOARD Michael B. Johnson 	AGENCY PROGRAM COMMENTARY	PAGE 98
--	---	----------------------------------	--------------------------

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
ARKANSAS CEMETERY BOARD
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
None	None

**CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2002**

AGENCY: Arkansas Cemetery Board (0218)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
NCB0000	\$14,023.49	Special Revenue	Treasury	ACA Sections 20-17-1001 to 1026 establishes the Arkansas Cemetery Board to collect fees and use the funds collected to carry out the functions of the Board.
Money Management Trust Fund	\$191,822.13	Money Market	Treasury	
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: ACA Sections 20-17-1007, 1011, 1012, 1023, 1025, and 1026 authorize the Board to collect fees.
				REVENUE RECEIPTS CYCLE: Fees are collected throughout the year.
				FUND BALANCE UTILIZATION: The Fund NCB0000 is used to pay the expenses of the Board meetings and the daily operating expenses of the Board. The money market account is a holding account that includes the funds used for loans to court appointed receivers and conservators.
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 PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
STATE AGENCY PUBLICATIONS

Fiscal Year 2002-2003

Required by: A.C.A. 25-1-204

AGENCY: Arkansas Cemetery Board

NAME OF PUBLICATION	STATUTORY AUTHORIZATION	PUBLICATION REQUIRED FOR GOVERNOR AND OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
Publication of the Board's quarterly and special meetings' agendas.	Required by Rule 4.01 of the Arkansas Cemetery Board		102 Copies per mtng	Publish and mail the agenda for each meeting of the Arkansas Cemetery Board, as required by Rule 4.01 of the Board and to comply with the Freedom of Information Act.
				101

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
ANALYSIS OF BUDGET REQUEST
2003 - 2005

The Arkansas Cemetery 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 agency funded from the issuance of permits, amended permits, or 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 empowered 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 continue to be a viable operation.

Change Level requests include \$25,000 each year for loans to bring the level appropriated up to the amount enacted by Act 1242 of 2001. An additional amount is requested for the cost of court reporters for Board meetings.

The Executive Recommendation provides for the agency request. Expenditure of appropriation is contingent upon available funding.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF	PAGE
Name: Arkansas Cemetery Board Code: 218	Name: Cemetery Board - Operations Code: 843	Name: Cemetery Board - Cash Code: NCB	BUDGET REQUEST	102

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS CEMETERY BOARD
 Agency Code 218
 Appropriation Name Cemetery Board - Operations
 Appropriation Code 843
 Fund Name Cemetery Board - Cash
 Fund Code NCB

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Operating Expenses	5020002	7,877	9,548	0	9,548	0
Travel-Conferences	5050009	0	2,825	0	2,825	0
Prof. Fees & Serv.	5060010	3,558	2,847	0	2,847	0
Loans	5120029	13,933	65,000	0	65,000	0
Grand Total		25,368	80,220	0	80,220	0

Funding Sources						
Name	Code					
Fund Balance	4000005	192,429	206,294	*****	*****	*****
Cash Funds	4000045	25,300	25,300	*****	*****	*****
Contingency for loans	4000060	13,933	65,000	*****	*****	*****
Total Funding		231,662	296,594	*****	*****	*****
Excess Appro/(Funding)		(206,294)	(216,374)	*****	*****	*****
Grand Total		25,368	80,220	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS CEMETERY BOARD
 Agency Code 218
 Appropriation Name Cemetery Board - Operations
 Appropriation Code 843
 Fund Name Cemetery Board - Cash
 Fund Code NCB

Character Name	Code	Agency Request											
		2003-04						2004-05					
		Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Operating Expenses	5020002	9,548	0	0	0	9,548	0	9,548	0	0	0	9,548	0
Travel-Conferences	5050009	2,825	0	0	0	2,825	0	2,825	0	0	0	2,825	0
Prof. Fees & Serv.	5060010	2,847	0	780	0	3,627	0	2,847	0	780	0	3,627	0
Loans	5120029	65,000	0	25,000	0	90,000	0	65,000	0	25,000	0	90,000	0
Grand Total		80,220	0	25,780	0	106,000	0	80,220	0	25,780	0	106,000	0

Funding Sources													
Name	Code												
Fund Balance	4000005	216,374	*****	0	*****	216,374	*****	225,674	*****	0	*****	225,674	*****
Cash Funds	4000045	24,520	*****	780	*****	25,300	*****	24,520	*****	780	*****	25,300	*****
Contingency for loans	4000060	65,000	*****	25,000	*****	90,000	*****	65,000	*****	25,000	*****	90,000	*****
Total Funding		305,894	*****	25,780	*****	331,674	*****	315,194	*****	25,780	*****	340,974	*****
Excess Appro/(Funding)		(225,674)	*****	0	*****	(225,674)	*****	(234,974)	*****	0	*****	(234,974)	*****
Grand Total		80,220	*****	25,780	*****	106,000	*****	80,220	*****	25,780	*****	106,000	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS CEMETERY BOARD
 Agency Code 218
 Appropriation Name Cemetery Board - Operations
 Appropriation Code 843
 Fund Name Cemetery Board - Cash
 Fund Code NCB

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Operating Expenses	5020002	9,548	0	9,548	0	0	0	0	0
Travel-Conferences	5050009	2,825	0	2,825	0	0	0	0	0
Prof. Fees & Serv.	5060010	3,627	0	3,627	0	0	0	0	0
Loans	5120029	90,000	0	90,000	0	0	0	0	0
Grand Total		106,000	0	106,000	0	0	0	0	0

Funding Sources									
Name	Code								
Fund Balance	4000005	216,374	*****	225,674	*****	0	*****	0	*****
Cash Funds	4000045	25,300	*****	25,300	*****	0	*****	0	*****
Contingency for loans	4000060	90,000	*****	90,000	*****	0	*****	0	*****
Total Funding		331,674	*****	340,974	*****	0	*****	0	*****
Excess Appro/(Funding)		(225,674)	*****	(234,974)	*****	0	*****	0	*****
Grand Total		106,000	*****	106,000	*****	0	*****	0	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name ARKANSAS CEMETERY BOARD
 Agency Code 218
 Appropriation Name Cemetery Board - Operations
 Appropriation Code 843
 Fund Name Cemetery Board - Cash
 Fund Code NCB

Rank	Justification	Designation	Cost Center	2001-02	2002-03	Agency Request		Executive Recommendation		Legislative Recommendation	
				Actual	Budget Pos.	2003-04 Pos.	2004-05 Pos.	2003-04 Pos.	2004-05 Pos.	2003-04 Pos.	2004-05 Pos.
		BL Base Level	Total	25,368	80,220 0	80,220 0	80,220 0	80,220 0	80,220 0	0 0	0 0
1	Increase in Professional Fees & Services to pay court reporters. An increase in the Loans line item is made to comply with Act 1242 of 2001 which outlines the amount which must be made available to make loans to court appointed receivers.	C01	170210 Cemetery Operations	0	0 0	25,780 0	25,780 0	25,780 0	25,780 0	0 0	0 0
		C01	Total	0	0 0	25,780 0	25,780 0	25,780 0	25,780 0	0 0	0 0
		Grand Total	Total	25,368	80,220 0	106,000 0	106,000 0	106,000 0	106,000 0	0 0	0 0