


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

The Arkansas State Board of Embalmers and Funeral Directors licenses individuals and establishments that have the responsibility for the care and custody of the deceased. License fees fund the Boards operations.

The Board operates with a staff of 3 persons. The Executive Secretary, also serves in that role for the Burial Board, Inspector and Investigator.

We are requesting an increase of \$2500.00 to the base level for FY 05, Capitol Outlay to upgrade our computer equipment to keep pace with technological advancements.

<b>AGENCY</b> Embalmers & Funeral Directors Board	<b>DIRECTOR</b> 	<b>AGENCY PROGRAM COMMENTARY</b>	<b>PAGE</b> 188
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DIVISION OF LEGISLATIVE AUDIT  
AUDIT OF:  
ARKANSAS STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS  
FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

Findings

Recommendations

None

None

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
 EMPLOYMENT SUMMARY  
 . Required by: A.C.A. 19-4-307

AGENCY TITLE: 0233 ST ED- EMBALMERS & FUNERAL DIR

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	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>1</u>	<u>0</u>	<u>1</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>
08/05/2002				
DATE			TOTAL MINORITIES	
			<u>1</u>	<u>100%</u>
			TOTAL EMPLOYEES	


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 AGENCY DIRECTOR

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

**AGENCY:** Arkansas State Board of Embalmers and Funeral Directors 233

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Embalmers	\$6,769.92	Checking	Regions Bank - Little Rock	A. C. A 17-29-405
Cash 3130000	\$194,132.11	Savings	Regions Bank - Little Rock	
	\$18,731.16	CD	Superior Federal - Little Rock	<b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b> A. C. A 17-29-208, 17-29-403  <b>REVENUE RECEIPTS CYCLE:</b> Fees, fines and penalties are collected throughout the year. The renewal period is December 31.  <b>FUND BALANCE UTILIZATION:</b> Continued operation of the Board
	\$19,394.41	CD	Superior Federal - Little Rock	
	\$19,394.41	CD	Superior Federal - Little Rock	
	\$19,394.41	CD	Superior Federal - Little Rock	
	\$25,000.00	CD	Bank of America - Little Rock	
	\$69,449.20	CD	Bank of America - Little Rock	
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
				<b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b>  <b>REVENUE RECEIPTS CYCLE:</b>  <b>FUND BALANCE UTILIZATION:</b>

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
STATE AGENCY PUBLICATIONS**

**Fiscal Year 2002-2003**

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

**AGENCY: Embalmers & Funeral Directors 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
Laws, Rules & Regulations Manual	A.C.A §17-29-204		500	Distribute to registered apprentices for preparation for the licensing examination.

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

The Arkansas State Board of Embalmers and Funeral Directors was created by Act 325 of 1983. The Board is a cash agency funded from examination and licensure fees charged pursuant to A.C.A. §17-29-201 and §17-29-301. Primarily, this covers such duties as licensure of Funeral Directors, Embalmers, Establishments, Transport Services, and Crematories.

The Base Level request includes a 2.7% salary increase each year over the FY03 salary levels for all incumbents plus associated increases in Personal Services Matching. Included in Personal Services Matching is a \$33 per month increase in the monthly contribution for State employee's health insurance for a total state contribution of \$280 per month per budgeted employee. The Change Level request is made to upgrade computers and is found in the Operating Expenses line item.

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

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
<b>Name: State Board of Embalmers and Funeral Directors</b>  <b>Code: 233</b>	<b>Name: Embalmers &amp; Funeral Directors – Cash Operations</b>  <b>Code: A16</b>	<b>Name: Embalmers &amp; Funeral Directors - Cash</b>  <b>Code: 313</b>		<b>193</b>

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS  
 Agency Code                    233  
 Appropriation Name            Embalmers & Funeral Directors - Cash Operations  
 Appropriation Code            A16  
 Fund Name                      Embalmers & Funeral Directors - Cash  
 Fund Code                      313

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	38,708	70,269	3	70,269	3
Personal Serv Match	5010003	15,741	21,295	0	21,337	0
Operating Expenses	5020002	44,483	66,635	0	66,635	0
Travel-Conferences	5050009	1,085	4,764	0	4,764	0
Capital Outlay	5120011	1,499	2,400	0	2,400	0
Prof. Fees & Serv.	5060010	1,187	1,155	0	1,155	0
Data Processing	5090012	0	1,500	0	1,500	0
<b>Grand Total</b>		<b>102,703</b>	<b>168,018</b>	<b>3</b>	<b>168,060</b>	<b>3</b>

Funding Sources						
Name	Code					
Fund Balance	4000005	338,543	372,483	*****	*****	*****
Cash Funds	4000045	172,643	180,000	*****	*****	*****
Fund Transfer to Burial Board	4000060	(36,000)	(38,000)	*****	*****	*****
<b>Total Funding</b>		<b>475,186</b>	<b>514,483</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>
<b>Excess Appr/(Funding)</b>		<b>(372,483)</b>	<b>(346,465)</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>
<b>Grand Total</b>		<b>102,703</b>	<b>168,018</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
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 Agency Code            233  
 Appropriation Name     Embalmers & Funeral Directors - Cash Operations -  
 Appropriation Code     A16  
 Fund Name                Embalmers & Funeral Directors - Cash  
 Fund Code                313

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Regular Salaries	5010000	72,166	3	0	0	72,166	3	74,115	3	0	0	74,115	3
Personal Serv Match	5010003	22,861	0	0	0	22,861	0	23,206	0	0	0	23,206	0
Operating Expenses	5020002	66,635	0	0	0	66,635	0	66,635	0	2,500	0	69,135	0
Travel-Conferences	5050009	4,764	0	0	0	4,764	0	4,764	0	0	0	4,764	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	1,155	0	0	0	1,155	0	1,155	0	0	0	1,155	0
Data Processing	5090012	1,500	0	0	0	1,500	0	1,500	0	0	0	1,500	0
<b>Grand Total</b>		<b>169,081</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>169,081</b>	<b>3</b>	<b>171,374</b>	<b>3</b>	<b>2,500</b>	<b>0</b>	<b>173,874</b>	<b>3</b>

Funding Sources													
Name	Code												
Fund Balance	4000005	346,465	*****	0	*****	346,465	*****	322,384	*****	0	*****	322,384	*****
Cash Funds	4000045	185,000	*****	0	*****	185,000	*****	187,500	*****	2,500	*****	190,000	*****
Fund Transfer to Burial Board	4000060	(40,000)	*****	0	*****	(40,000)	*****	(42,000)	*****	0	*****	(42,000)	*****
<b>Total Funding</b>		<b>491,465</b>	*****	<b>0</b>	*****	<b>491,465</b>	*****	<b>467,884</b>	*****	<b>2,500</b>	*****	<b>470,384</b>	*****
<b>Excess Appro/(Funding)</b>		<b>(322,384)</b>	*****	<b>0</b>	*****	<b>(322,384)</b>	*****	<b>(296,510)</b>	*****	<b>0</b>	*****	<b>(296,510)</b>	*****
<b>Grand Total</b>		<b>169,081</b>	*****	<b>0</b>	*****	<b>169,081</b>	*****	<b>171,374</b>	*****	<b>2,500</b>	*****	<b>173,874</b>	*****



**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS  
 Agency Code                    233  
 Appropriation Name            Embalmers & Funeral Directors - Cash Operations  
 Appropriation Code            A16  
 Fund Name                      Embalmers & Funeral Directors - Cash  
 Fund Code                      313

Character		Recommendations							
		Executive				Legislative			
		2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Name	Code								
Regular Salaries	5010000	72,166	3	74,115	3	0	0	0	0
Personal Serv Match	5010003	22,861	0	23,206	0	0	0	0	0
Operating Expenses	5020002	66,635	0	69,135	0	0	0	0	0
Travel-Conferences	5050009	4,764	0	4,764	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	1,155	0	1,155	0	0	0	0	0
Data Processing	5090012	1,500	0	1,500	0	0	0	0	0
<b>Grand Total</b>		<b>169,081</b>	<b>3</b>	<b>173,874</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Funding Sources									
Name	Code								
Fund Balance	4000005	346,465	*****	322,384	*****	0	*****	0	*****
Cash Funds	4000045	185,000	*****	190,000	*****	0	*****	0	*****
Fund Transfer to Burial Board	4000060	(40,000)	*****	(42,000)	*****	0	*****	0	*****
Total Funding		491,465	*****	470,384	*****	0	*****	0	*****
Excess Appro/(Funding)		(322,384)	*****	(296,510)	*****	0	*****	0	*****
<b>Grand Total</b>		<b>169,081</b>	<b>*****</b>	<b>173,874</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>0</b>	<b>*****</b>

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Rank by Appropriation

Agency Name STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS  
 Agency Code 233  
 Appropriation Name Embalmers & Funeral Directors - Cash Operations  
 Appropriation Code A16  
 Fund Name Embalmers & Funeral Directors - Cash  
 Fund Code 313

Rank	Justification	Designation		Cost Center	2001-02	2002-03		Agency Request			Executive Recommendation			Legislative Recommendation						
		BL	Base Level		Total	Actual	Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
1	An increase in Operating Expenses is requested for computer upgrades.	C06	Technology	186210	Funeral Dir Oper	0	0	0	0	0	2,500	0	0	0	2,500	0	0	0	0	0
		C08	Technology	Total		0	0	0	0	0	2,500	0	0	0	2,500	0	0	0	0	0
		Grand Total		Total		102,703	168,018	3	169,081	3	171,374	3	169,081	3	171,374	3	0	0	0	0