



SECTION 1: B.A. CONTACT INFORMATION

ENTER DATA IN CELLS/FIELDS HIGHLIGHTED IN LIGHT GRAY ONLY

Burial Association Name:			
Mailing Address: (Street or P.O. Box, City, State, ZIP Code)			
Contract Funeral Home:		Phone Number:	
Period Beginning Date:		[1a] Beginning Member Count of "Active" B.A. Members (Must match the Ending Member Count from the prior period-end)	
Period Ending Date:		[1b] Beginning Funds Balance (Must match the Ending Funds Balance from the prior period-end)	
Current Contact E-Mail Address:			

SECTION 2: MONTHLY COLLECTIONS

MONTH	AMOUNT COLLECTED (\$)
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	
Gross Amount Collected	

Less: Returned Checks	
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[2a] Net Amount Collected <small>[Gross Amt. - Returned Checks]</small>	
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[2b] Interest Income earned on Investments (+/-)	
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[2c] Change in Value from Investments (+/-)	
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[2d] Revenue Subtotal <small>[2a] + [2b] + [2c]</small>	
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SECTION 3: DISBURSEMENTS

[3a] Operating Expenses	
[3b] State & Miscellaneous Fees	
[3c] Income Taxes Paid	
[3d] Benefits Paid <small>(Total from AR_BEN_PAID tab)</small>	
[3e] Premiums Returned <small>(Total from AR_BEN_RET_PREM tab)</small>	
[3f] Disbursements Subtotal <small>[3a] + [3b] + [3c] + [3d] + [3e]</small>	

SECTION 4: ASSETS BREAKDOWN

[4a] Cash On-Hand	
[4b] Checking Account(s)	
[4c] Savings Account(s)	
[4d] Investments	
[4e] Assets Subtotal <small>[4a] + [4b] + [4c] + [4d]</small>	

SECTION 5: MEMBERSHIP COUNT ROLL-FORWARD

Beginning Member Count	
Less: Members Rendered during the year	
Less: Members Dropped/Cancelled during the year	
Plus: Members Reinstated during the year	
Plus: New Members Added during the year	
Ending Member Count	

SECTION 6: BENEFITS RECAP

[6a] Benefits Owed from PREVIOUS Reporting Period(s)	
[6b] Benefits Charged Off during the year <small>(Total from AR_BEN_CO tab)</small>	
[6c] Benefits Rendered during the year <small>(Total from AR_BEN_REND tab)</small>	
[6d] Benefits Paid during the year <small>(Total from AR_BEN_PAID tab)</small>	
[6e] Benefits Owing for this Period <small>[(6a+6c) - (6b+6d)]</small>	

SECTION 7: TOTALS CROSS-CHECK

Ending Funds Balance <small>[1b] + [2d] - [3f]</small>	
Ending Assets Total <small>[4e]</small>	
Ending Funds Balance = Ending Assets?? YES/NO	
Difference <small>[Ending Assets Total - Ending Funds Balance]</small>	

Over (+) / Short (-)

Completion instructions and definitions and signature section are on Page 2 of 2 of the B.A. Annual Report Recap



COMPLETION INSTRUCTIONS & DEFINITIONS

Annual Report Recap

On Page 1 of 2 of the FSD-BA_AR_RECAP (OB) tab, enter data in the cells/fields that are highlighted in LIGHT GRAY only. Cells/fields that are not highlighted in LIGHT GRAY may contain text formulas, or links that need to remain un-changed.

Section 3: Disbursements: There are LIMITS on items under this section. Please refer to the AR Burial Association Rules and Ark. Code Ann. for more information on those limits.

Section 4: Assets Breakdown: There are LIMITS upon investments (types, investment grades, percentages, etc.) under this section. Please refer to the AR Burial Association Rules and Ark. Code Ann. for more information on those limits.

Reconciliation

Disbursements that were issued during the period that did not "clear" the bank account prior to the period-end date will still be reflected in the Ending Assets Total. This may include outstanding operating expenses, fees, benefits paid, premiums returned, etc. Please reconcile ALL DISBURSEMENTS made during the reporting period against the bank statements and note any checks that were still outstanding as of the last day of the reporting period.

Benefits Rendered

FSD-BA_AR_BEN_REND

The BENEFITS "RENDERED" Exhibit is required to report any B.A. members (also referred to as "policyholders") who have died, where B.A. certificate proceeds are payable to the servicing funeral home providing funeral goods and/or services at the time of need.

Benefits Paid

FSD-BA_AR_BEN_PAID

The BENEFITS PAID Exhibit is required to report any payments issued by the B.A. This includes any credits applied toward an itemized Statement of Funeral Goods and Services at the time of need. A benefit may be paid after it has been "rendered" during the period in which it was incurred or if it was a Benefit Owing from a prior reporting period (not more than two periods following the period in which it was incurred).

IMPORTANT: A benefit should not be listed as being both PAID and OWED for the same B.A. member or individual with the same certificate number during the same reporting period. It should be reported as either a BENEFIT PAID or a BENEFIT OWING during a reporting period.

Returned Premiums

FSD-BA_AR_BEN_RET_PREM

The RETURNED PREMIUMS Exhibit is required to report any unearned "premiums" collected in advance of the period "earned", where the B.A. Member died prior to the period in which the "premiums" would be "earned" by the B.A.

EXAMPLE: A Burial Association member pays "premiums" for the upcoming 12-month period. He/she live another 3 months then dies. The "premiums" paid - in advance - were only "earned" for the 3 months that he/she was living; the "premiums" paid in advance for 9 of those 12 months were NOT "earned." Returned Premiums would report the refund of the 9 months of UNEARNED "premiums" (following the B.A. member's death).

Benefits Owing

FSD-BA_AR_BEN_OWING

The BENEFITS OWING Exhibit is required to report any B.A. members (also referred to as "policyholders") who have died, where B.A. certificate proceeds are payable to the servicing funeral home, but did NOT get paid during the reporting period in which they incurred. Benefits Owing are still a "liability" or "accounts payable" item to the B.A. at the end of the current reporting period. The Benefits Owing may be paid during the following annual reporting period (12 months following the period in which they were incurred), but not beyond that 12 month period. After 12 months beyond the period in which they incurred, the Benefit Owing must be charged off.

Benefits Charged Off

FSD-BA_AR_BEN_CO

The BENEFITS CHARGED OFF Exhibit is required to report any B.A. members (also referred to as "policyholders") who have died, where B.A. certificate proceeds are payable to the servicing funeral home, but did NOT get paid during the one (1) annual reporting period following the period in which they incurred. If a Contract Funeral Home does NOT get benefits "rendered" or paid during the one (1) annual reporting period following the period in which they incurred, the benefits must be "charged off" against the B.A. records.

The Contract Funeral Home is required to "absorb" the cost of the benefit owed to the Servicing Funeral Home. (By paying the benefit owed out of the contract funeral home's general/operating funds.)

Members Dropped/Cancelled

FSD-BA_AR_MEMB_DROPPED

Please refer to the Arkansas Burial Association Rules and Bylaws regarding when members are to be dropped from the "active" roster following the non-payment of membership dues. Please refer to the Arkansas Burial Association Rules and Bylaws regarding members who request that his/her membership in the B.A. be cancelled.

All members that are dropped from the "active" membership roster or who request to cancel his/her membership during the year should be reported on this report.

Acknowledgment / Signature Section

As Secretary-Treasurer for the above-listed Burial Association, I certify that, to the best of my knowledge and belief, this report is a true and correct statement of the collections, disbursements, and assets of the Burial Association for the period-end listed above.

PRINTED NAME	SIGNATURE	DATE