



**ARKANSAS INSURANCE DEPARTMENT
FUNERAL SERVICES DIVISION | BURIAL ASSOCIATIONS**

**DECEMBER (YEAR-END) SEMI-ANNUAL REPORT (S.A.R.)
REQUIRED DOCUMENTATION AND FORMS**

The below list of documentation and forms required for the December (year-end) Semi-Annual Report *may not be* all-inclusive. The Department may require additional supporting documentation in order to complete our review of the report:

DOCUMENT DESCRIPTION	FORM NUMBER
▪ December S.A.R. – “Old” Business Recap Report	BA DEC SAR RECAP OLD
▪ December S.A.R. – “New” Business Recap Report (If Applicable)	BA DEC SAR RECAP NEW
▪ Completed Exhibits of “Terminated” or “Matured” Benefits:	
- Benefits Rendered	FSD-BA_SAR_BEN_REND
- Benefits Paid	FSD-BA_SAR_BEN_PAID
- Returned Premiums	FSD-BA_SAR_RET_PREM
- Benefits Owed	FSD-BA_SAR_BEN_OWED
- Benefits Charged Off	FSD-BA_SAR_BEN_CO
- Members Dropped/Cancelled During S.A.R. Period	FSD-BA_SAR_MEMB_DROPPED
▪ Act 443 Reserves Report – “New” Business (If Applicable)	FSD-BA_SAR_443_RESERVES
▪ Act 443 Reserves Surplus-Deficit Worksheet (If Applicable)	FSD-BA_SAR_443_SURPL_DEF
▪ Act 443 Reserves Instructions (If Applicable)	FSD-BA_SAR_443_INSTRUCT
▪ Complete transactional statement(s) of account from ALL bank(s) or financial institution(s) at which the burial association funds are deposited and held. If more than one account is being used, then statement(s) of account are required on all active accounts with B.A. funds. For the year-end SAR, the statements will be for the period July 1, 20XX through December 31, 20XX.	
▪ Any additional comments/explanations/notes, reconciliation calculations, etc. regarding any reporting discrepancies or other reporting exceptions that might assist us in our review of the S.A.R.	

ADDITIONAL INSTRUCTIONS:

- **Fees are to be paid** with the December (year-end) S.A.R. (with the exception of late penalties, which will be assessed if the report is received by the Department after the deadline).
- The December (year-end) S.A.R. **does require** the signature/stamp of a Notary Public.
- The December (year-end) S.A.R. **does require** the submission of a Surety Bond.
- The December (year-end) S.A.R. **does require** the submission of B.A. Annual Meeting Minutes.
- We will only accept the revised/updated version of the December S.A.R. report forms. Please do not submit the December S.A.R. on older/prior version(s) of the forms.

****IMPORTANT****

The December (year-end) S.A.R. documents and forms will be available in two (2) formats: (1) **Portable Display Format (PDF) (non-form-fill)** and (2) **Microsoft Excel Spreadsheet** format.

Since the December (year-end) S.A.R. requires payment with the report, if you submit an **electronic version** to the Department via e-mail at AID.BA@arkansas.gov and then mail in your payment, please make sure that the Burial Association Name is referenced on the “memo line” of the check, to ensure that the correct association/society is properly credited for its payment. Payment may be made via **check, cashier’s check, or money order** – no cash or electronic payment.

Mail Completed Forms/Fees To: Arkansas Department of Commerce
Arkansas Insurance Department
1 Commerce Way, Suite 502
Little Rock, AR 72202-2087
ATTN: Funeral Services Division | Burial Associations

Questions? Contact Mr. Lorin Hillery (B.A. Auditor) via phone **(501) 682-0571** or via e-mail at lorin.hillery@arkansas.gov
Funeral Services Division Fax (501) 682-0575 | B.A. Group E-Mail: AID.BA@arkansas.gov