

**BEFORE THE ARKANSAS CEMETERY BOARD
CASE NO. C-14-0088**

IN THE MATTER OF:

**MAPLE LEAF CEMETERY;
HARRISON, ARKANSAS**

ORDER NO. C-14-0088-14-OR01

ORDER

The Arkansas Cemetery Board (“Board”) held its quarterly meeting on June 12, 2014, pursuant to Ark. Code Ann. § 20-17-1005 and Rule 5 of the Rules of the Arkansas Cemetery Board. Among the matters considered was the matter of the late filing of the Cemetery Company Annual Report by Maple Leaf Cemetery and the late filing of the Trustee Annual Report by Jennifer Hensley, Sherry Roberts, and Bruce Richardson. Upon consideration of the testimony of the witnesses, the exhibits, and all other matters presented, the Board hereby finds and concludes:

FINDINGS OF FACT

1. Maple Leaf Cemetery is located in Harrison, Arkansas and is licensed by the Board as a perpetual care cemetery as defined by the Cemetery Act for Perpetually Maintained Cemeteries, Ark. Code Ann. §§ 20-17-1001—20-17-1030 (“Act”).
2. Maple Leaf Cemetery is owned and operated by Hensley Cemetery Care, Inc. Jennifer Hensley and James Hensley are the joint owners of Hensley Cemetery Care, Inc.
3. Maple Leaf Cemetery has appointed Jennifer Hensley, Sherry Roberts, and Bruce Richardson as the three trustees of the cemetery pursuant to Ark. Code Ann. § 20-17-1014(b)(2).

4. The annual report detailing the condition of the permanent maintenance fund (“trust report”) was due on March 15, 2014. The trustees filed the trust report on June 6, 2014, 83 days late.

5. The annual report of the condition of the cemetery (“cemetery report”) is due on March 15, 2014. Maple Leaf filed the cemetery report on June 6, 2014, 83 days late.

6. Review of the annual reports show that deposits into the permanent maintenance fund were not made within 45 days of the final payment from the sale of the lot or grave space as required by Ark. Code Ann. § 20-17-1016(b).

7. From January 2013 to November 2013, 26 transactions occurred that would require a deposit into the permanent maintenance trust. Late deposits were made to the permanent maintenance trust ranging from 53 days late to 396 days late.

8. As a late fee for the trust report and cemetery report, Maple Leaf and the trustees were assessed an additional contribution to the permanent maintenance fund in the amount of \$8,300.00. The fee was reduced to \$5,000.00 with authority granted to the Staff to allow for a payment plan with the cemetery.

9. As a late fee for the late trust fund deposits, Maple Leaf was assessed an additional contribution to the permanent maintenance fund in the amount of \$49,140.00.

10. The trustees were offered a chance to reduce the late fee amount for late deposits by transferring to a bank trustee set-up under Ark. Code Ann. § 20-17-1014(b)(1) by January 15, 2015.

CONCLUSIONS OF LAW

11. The trustee of the permanent maintenance fund is required to file an annual report of the condition of the fund with the Board within 75 days after the end of each calendar year. Ark. Code Ann. § 20-17-1015(a)(1).

12. If the trustee does not file the annual report within the 75 days, as required by the Act, the Board may require the trustee to pay an additional contribution to the permanent maintenance fund of no more than \$50.00 per day until the report is filed. Ark. Code Ann. § 20-17-1015(c)(3).

13. A cemetery company shall deposit 20% of the gross proceeds from the sale of a lot or grave space not later than 45 days after the final payment has been made. Ark. Code Ann. §§ 20-17-1016(a)-(b).

14. If the cemetery company does not make the required deposits pursuant to Ark. Code Ann. §§ 20-17-1016(a)-(b), the Board may collect \$10.00 per day but no more than \$5,000.00 as an additional contribution to the permanent maintenance fund. Ark. Code Ann. § 20-17-1016(c)(1).

15. A cemetery company is required to file an annual report of the condition of the cemetery with the Board within 75 days after the end of each calendar year. Ark. Code Ann. § 20-17-1023(a)(1).

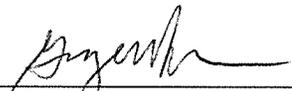
16. If the cemetery company does not file the annual report within the 75 days, as required by the Act, the Board may require the cemetery company to pay an additional contribution to the permanent maintenance fund of no more than \$50.00 per day until the report is filed. Ark. Code Ann. § 20-17-1023(c)(1).

ORDER

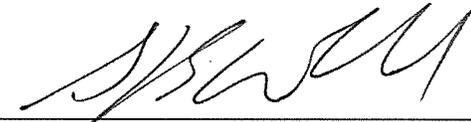
IT IS THEREFORE ORDERED that Maple Leaf Cemetery and its trustees make an additional contribution to the permanent maintenance fund of \$5,000.00 on or before January 15, 2015. It is further ordered that the requirement for Maple Leaf Cemetery to make an additional contribution to the permanent maintenance fund of \$49,140.00 for late deposits to the trust will be waived conditioned upon Maple Leaf Cemetery converting to a bank trustee set-up on or before January 15, 2015.

Dated this 23rd day of September, 2014.

ARKANSAS CEMETERY BOARD



G. William "Bill" Booker, II
Chairperson



Stephen E. Whitwell
Board Member