

ARKANSAS CEMETERY BOARD

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES
FOR THE YEAR _____

THIS ANNUAL REPORT MUST BE FILED ON OR BEFORE MARCH 1st, WITH THE ARKANSAS CEMETERY BOARD, Heritage West Building, Suite 300, 201 East Markham, Little Rock, Arkansas 72201.

NOTE: Pursuant to Ark. Code Ann. § 20-17-1015(c)(3), a cemetery company will be assessed a \$50.00 per day additional contribution to the permanent maintenance trust fund for failure to timely file this report.

NAME OF CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

ADDRESS OF CEMETERY: _____

CITY STATE ZIP

LOCATION OF TRUSTEE'S BOOKS AND RECORDS: _____

PERSON RESPONSIBLE FOR BOOKS AND RECORDS: _____

() ()
TELEPHONE FACSIMILE E-MAIL

ANNUAL REPORT PREPARED BY: NAME: _____

ADDRESS: _____

CITY STATE ZIP

() ()
TELEPHONE FACSIMILE E-MAIL

SCHEDULES

CHECK IF COMPLETED
SCHEDULE IS ATTACHED

- Schedule "A" Trust Fund Deposits Received from the Cemetery
- Schedule "B" Gross Income Earned on the Trust Fund and Disbursements of Income to the Cemetery
- Schedule "C" Expenses Paid from the Trust Fund
- Schedule "D" Capital Gains and Losses
- Schedule "E" Miscellaneous Additions and/or Deductions
- Schedule "F" Principal and Undisbursed Income in the Trust Fund
- Schedule "G" Assets in the Trust Fund
- Bond Rider reflecting an amount greater than or equal to Principal on Schedule "F", Line 7
- Copy of bank statements for the fiscal year ending December 31st

QUESTIONS AND INFORMATION

(1) List the names and addresses of the three (3) Trustees below and the financial interest of each in the cemetery.

NAME OF TRUSTEE: _____ FINANCIAL INTEREST YES NO

ADDRESS OF TRUSTEE: _____

CITY _____ STATE _____ ZIP _____
() ()
TELEPHONE _____ FACSIMILE _____ E-MAIL _____

NAME OF TRUSTEE: _____ FINANCIAL INTEREST YES NO

ADDRESS OF TRUSTEE: _____

CITY _____ STATE _____ ZIP _____
() ()
TELEPHONE _____ FACSIMILE _____ E-MAIL _____

NAME OF TRUSTEE: _____ FINANCIAL INTEREST YES NO

ADDRESS OF TRUSTEE: _____

CITY _____ STATE _____ ZIP _____
() ()
TELEPHONE _____ FACSIMILE _____ E-MAIL _____

(2) Which of the above Trustees may disburse money from the Trust Fund? _____

(3) The current fidelity bond amount \$ _____
This amount must be equal to or greater than Principal Balance on Schedule "F", Line 7. If this amount is less than Schedule "F", Line 7, increase accordingly and submit it to the Department no later than March 31st.

(4) Attach a copy of the most recent policy rider or endorsement that reflects the current fidelity bond coverage.
 Check here if the rider or endorsement is attached.

(5) Has there been any change in Trustees or form of Trustee since the last filing date?
 Yes No If Yes, please explain: _____

(6) Has a copy of the Trust Agreement and all amendments thereto been filed with the Arkansas Cemetery Board?
 Yes No If Yes, please explain: _____

(7) As of December 31st, was or is any asset of the Trust Fund in any way encumbered by debt?
 Yes No If Yes, please explain: _____

(8) As of December 31st, was or is any permitted cemetery property in any way encumbered by debt?
 Yes No If Yes, please explain: _____

(9) Were any Trust Fund monies used to make loans to the cemetery, the cemetery's officers, directors, partners, or employees?
 Yes No If Yes, please explain: _____

(10) Where specifically (location) are the Trust Fund assets such as stocks, bonds, certificates of deposit, etc., kept?

AFFIDAVIT OF TRUSTEES

STATE OF ARKANSAS }
 }SS.
COUNTY OF _____ }

BEFORE ME, the undersigned authority, on the day personally appeared _____

(Trustees Names)

known to me to be the Trustees of _____
(Name of Permanent Maintenance Trust Fund)

and being duly sworn on oath did depose and say, for him/herself that the affiant has read the above and foregoing report of status of Permanent Maintenance Trust Fund of said Cemetery, that each knows the contents thereof, and that the facts set forth therein are known by each of the said affiants to be in all things true and correct.

(Trustee)

(Trustee)

(Trustee)

SUBSCRIBED AND SWORN TO before me on this _____ day of _____, _____.

(Notary Public)

My Commission Expires:

Note: **All three (3) Trustees must sign the affidavit.**

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES
 SCHEDULE OF ACCOUNTING FOR MISCELLANEOUS ADDITIONS TO THE TRUST FUND
 AND/OR MISCELLANEOUS DEDUCTIONS FROM THE TRUST FUND

NAME OF TRUSTEES: _____

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

(1) MISCELLANEOUS ADDITIONS

<u>DESCRIPTION OF ADDITION</u>	<u>IS ADDITION TO PRINCIPAL OR INCOME?</u>	<u>DATE (MM/DD/YY)</u>	<u>AMOUNT</u>
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL MISCELLANEOUS ADDITIONS			\$ _____

(2) MISCELLANEOUS DEDUCTIONS

<u>DESCRIPTION OF DEDUCTIONS</u>	<u>IS DEDUCTION FROM PRINCIPAL OR INCOME?</u>	<u>DATE (MM/DD/YY)</u>	<u>AMOUNT</u>
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL MISCELLANEOUS DEDUCTIONS			\$ _____

Ensure miscellaneous additions and deductions to the Trust Fund can be verified on the current bank statement(s) provided. Provide an explanation of each miscellaneous addition and/or deduction on the Schedule.

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

SCHEDULE OF ACCOUNTING FOR PRINCIPAL AND UNDISBURSED IN THE TRUST FUND

NAME OF TRUSTEES: _____

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

	<u>PRINCIPAL</u>	<u>UNDISBURSED INCOME</u>
(1) Balances of Principal and Undisbursed Income in the Trust Fund as of December 31 st (from Schedule "F" of the Past year Annual Report)	\$ _____	\$ _____
(2) <u>ADDITIONS</u>		
A. Trust fund Deposits Received from Cemetery (from Schedule "A", page 4)	_____	[REDACTED]
B. Gross Income Earned on Trust Fund (from Schedule "B", page 5)	[REDACTED]	\$ _____
C. Net Capital Gain (from Schedule "D", page 7)	\$ _____	[REDACTED]
D. Accretion of Bond Discount	_____	[REDACTED]
E. Other Miscellaneous Additions (from Schedule "E", page 8)	_____	\$ _____
(3) TOTAL ADDITIONS (add lines 2A thru 2E)	\$ _____	\$ _____
(4) SUBTOTAL (add lines 1 thru 3)	\$ _____	\$ _____
(5) <u>DEDUCTIONS</u>		
A. Total Income Disbursements (from Schedule "B", page 5)	[REDACTED]	\$ _____
B. Total Expenses (from Schedule "C", page 6)	[REDACTED]	_____
C. Net Capital Loss (from Schedule "D", page 7)	_____	[REDACTED]
D. Amortization of Bond Premium	_____	[REDACTED]
E. Other Miscellaneous Deductions (from Schedule "E", page 8)	_____	_____
(6) TOTAL DEDUCTIONS (add lines 5A thru 5E)	\$ _____	\$ _____
(7) Balances of Principal and Undisbursed Income in the Trust Fund as of December 31 st (subtract line 6 from line 4)	\$ _____	\$ _____

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Add "Principal" and "Undisbursed Income". This should match Schedule "G", Line K.

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

SCHEDULE OF ASSETS IN THE TRUST FUND

NAME OF TRUSTEES: _____

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

ASSETS IN THE TRUST FUND

A. CASH AND CASH EQUIVALENTS

<u>NAME AND ADDRESS OF BANK OR OTHER INSTITUTION</u>	<u>ACCOUNT NUMBER</u>	<u>BALANCE</u>
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
TOTAL CASH AND CASH EQUIVALENTS		\$

B. SAVINGS ACCOUNTS

<u>NAME AND ADDRESS OF INSTITUTION</u>	<u>TYPE OF ACCOUNT (PASSBOOK OR CD)</u>	<u>ACCOUNT OR CD NUMBER</u>	<u>INTEREST RATE</u>	<u>BALANCE</u>
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL SAVINGS ACCOUNTS				\$

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

SCHEDULE OF ASSETS IN THE TRUST FUND

NAME OF TRUSTEE: _____

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

C. GOVERNMENT SECURITIES AND MUNICIPAL OBLIGATIONS

<u>DESCRIPTION OF SECURITY</u>	<u>DATE ACQUIRED (MM/DD/YY)</u>	<u>INTEREST RATE</u>	<u>MATURITY DATE (MM/DD/YY)</u>	<u>PAR VALUE</u>	<u>COST</u>
_____	_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
TOTAL GOVERNMENT SECURITIES AND MUNICIPAL OBLIGATIONS					\$ _____

D. CORPORATE BONDS AND OBLIGATIONS

<u>DESCRIPTION OF SECURITY</u>	<u>DATE ACQUIRED (MM/DD/YY)</u>	<u>INTEREST RATE</u>	<u>MATURITY DATE (MM/DD/YY)</u>	<u>PAR VALUE</u>	<u>COST</u>
_____	_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
TOTAL CORPORATE BONDS OBLIGATIONS					\$ _____

E. CORPORATE STOCKS

<u>DESCRIPTION OF SECURITY</u>	<u>DATE ACQUIRED (MM/DD/YY)</u>	<u>TYPE OF STOCK (Common or Preferred)</u>	<u>NUMBER OF SHARES</u>	<u>COST</u>
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL CORPORATE STOCKS				\$ _____

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

SCHEDULE OF ASSETS IN THE TRUST FUND

NAME OF TRUSTEES: _____

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

F. BANK COMMON TRUST FUNDS

<u>DESCRIPTION OF SECURITY</u>	<u>NUMBER OF UNITS OWNED</u>	<u>COST</u>
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
TOTAL BANK COMMON TRUST FUNDS		\$

G. MUTUAL FUNDS

<u>DESCRIPTION OF SECURITY</u>	<u>NUMBER OF SHARES</u>	<u>COST</u>
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
TOTAL MUTUAL FUNDS		\$

H. REAL ESTATE MORTGAGES

<u>NAME OF MORTGAGOR</u>	<u>DATE OF LOAN (MM/DD/YY)</u>	<u>INTEREST RATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>BALANCE</u>
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL REAL ESTATE MORTGAGES				\$

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

SCHEDULE OF ASSETS IN THE TRUST FUND

NAME OF TRUSTEES: _____

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

I. OTHER INVESTMENTS (Give a detailed description.)

<u>DESCRIPTION OF INVESTMENT</u>	<u>DATE ACQUIRED (MM/DD/YY)</u>	<u>COST</u>
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
TOTAL OTHER INVESTMENTS		\$

Ensure bank statements reflect amounts of cash and cash equivalents and savings accounts, government securities and, municipal obligations, corporate bonds and obligations, corporate stocks, bank common trust funds, mutual funds, real estate mortgages and other investments above.

J. TOTAL ASSETS IN THE TRUST FUND
(Add the totals of items "A" through "I" above) \$

Line "J" must match Line "K".

K. TOTAL PRINCIPAL AND UNDISBURSED INCOME IN THE TRUST FUND
(from Schedule "F", line 7) \$

Line "K" must match the total of the Principal AND Undisbursed Income from Schedule "F", Line 7.

NOTE: If the balance of Undisbursed Income on Schedule "F", line 7 is a negative balance, please explain the reason for the over disbursement(s) of income and what has been done to correct the over disbursement(s).
