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: _____

_____ _____ _____
AREA CODE/TELEPHONE AREA CODE/FACSIMILE E-MAIL

ANNUAL REPORT PREPARED BY: NAME: _____

ADDRESS: _____

_____ _____ _____
CITY STATE ZIP

_____ _____ _____
AREA CODE/TELEPHONE AREA CODE/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		☐
Form 1099		☐

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 _____

AREA CODE/TELEPHONE _____ AREA CODE/FACSIMILE _____ E-MAIL _____

NAME OF TRUSTEE: _____ FINANCIAL INTEREST ☐ YES ☐ NO

ADDRESS OF TRUSTEE: _____

CITY _____ STATE _____ ZIP _____

AREA CODE/TELEPHONE _____ AREA/CODEFACSIMILE _____ E-MAIL _____

NAME OF TRUSTEE: _____ FINANCIAL INTEREST ☐ YES ☐ NO

ADDRESS OF TRUSTEE: _____

CITY _____ STATE _____ ZIP _____

AREA CODE/TELEPHONE _____ AREA CODE/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.**

SCHEDULE "A"

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

SCHEDULE OF ACCOUNTING FOR TRUST FUND DEPOSITS RECEIVED FROM THE CEMETERY

NAME OF TRUSTEES: _____

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

_____

List the amount of each Trust Fund deposit received from the Cemetery during the year and the date that each deposit was received.

Ensure each deposit can be verified on the bank statements provided. If a deposit cannot be verified, please provide an explanation.

DATE DEPOSIT RECEIVED (MM/DD/YY)	AMOUNT OF DEPOSIT RECEIVED
	$
TOTAL AMOUNT OF DEPOSITS FOR YEAR	$

SCHEDULE "B"

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

SCHEDULE OF ACCOUNTING FOR GROSS INCOME EARNED ON THE TRUST FUND
AND DISBURSEMENTS OF INCOME TO THE CEMETERY

NAME OF TRUSTEES: _____

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

List the name of each bank, savings & loan, brokerage firm, company, person, or any other source of income earned on the Trust Fund during the year and show the total amount of income earned from each source. Also show the total amount of income disbursed to the Cemetery from each source. Additionally, please attach copies of Form 1099 or other supporting documents to verify the total income earned for the year.

NAME OF BANK, SAVINGS & LOAN, BROKERAGE FIRM, COMPANY, PERSON, OR OTHER SOURCE OF INCOME EARNED	TOTAL AMOUNT OF INCOME EARNED	TOTAL AMOUNT OF INCOME DISBURSED TO CEMETERY
	$	$
TOTAL FOR THE YEAR	$ 0.00	$ 0.00

Ensure the Income Earned and the Disbursed Income can be verified on the enclosed bank statements.

SCHEDULE "C"

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

SCHEDULE OF ACCOUNTING FOR EXPENSES PAID FROM THE TRUST FUND

NAME OF TRUSTEES: _____

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

_____

List the amount and description of each expense paid from the Trust Fund during the year.

DESCRIPTION OF EXPENSE (Bank or brokerage firm fees, tax return preparation, etc.)	AMOUNT OF EXPENSE
	$
TOTAL EXPENSES FOR THE YEAR	$

Ensure all fees and expenses can be verified on the enclosed bank statements.

SCHEDULE "D"

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

SCHEDULE OF ACCOUNTING FOR CAPITAL GAINS AND LOSSES FROM SALE OF TRUST FUND ASSETS

NAME OF TRUSTEES: _____

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: _____

List each asset sold during the year and give as detailed description of the asset as possible (number of shares, certificate number, bond number, rate of interest, due date, etc.). Capital gain or loss distributions received by the Trust Fund during the year should be reported on this Schedule.

	(1)	(2)	(3)	(4)
DESCRIPTION OF ASSET SOLD	DATE SOLD (MM/DD/YY)	AMOUNT RECEIVED	COST	CAPITAL GAIN OR (LOSS) (Column 2-Column 3)
		$	$	$
NET CAPITAL GAIN OR (LOSS)		$ 0.00	$ 0.00	$ 0.00

Ensure assets sold can be verified on the enclosed bank statements.

SCHEDULE "E"

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

DESCRIPTION OF ADDITION	IS ADDITION TO PRINCIPAL OR INCOME?	DATE (MM/DD/YY)	AMOUNT
			$
TOTAL MISCELLANEOUS ADDITIONS			$ 0.00

(2) MISCELLANEOUS DEDUCTIONS

DESCRIPTION OF DEDUCTIONS	IS DEDUCTION FROM PRINCIPAL OR INCOME?	DATE (MM/DD/YY)	AMOUNT
			$
TOTAL MISCELLANEOUS DEDUCTIONS			$ 0.00

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.

SCHEDULE "F"

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: _____

		PRINCIPAL	UNDISBURSED INCOME
(1)	Balances of Principal and Undisbursed Income in the Trust Fund as of December 31st (from Schedule "F" of the Past year Annual Report)	$	$
(2)	ADDITIONS		
	A. Trust fund Deposits Received from Cemetery (from Schedule "A", page 4)		
	B. Gross Income Earned on Trust Fund (from Schedule "B", page 5)		$
	C. Net Capital Gain (from Schedule "D", page 7)	$	
	D. Accretion of Bond Discount		
	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)	DEDUCTIONS		
	A. Total Income Disbursements (from Schedule "B", page 5)		$
	B. Total Expenses (from Schedule "C", page 6)		
	C. Net Capital Loss (from Schedule "D", page 7)		
	D. Amortization of Bond Premium		
	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 31st (subtract line 6 from line 4)	$	$ 0.00

+

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

NAME AND ADDRESS OF BANK OR OTHER INSTITUTION	ACCOUNT NUMBER	BALANCE
		$
TOTAL CASH AND CASH EQUIVALENTS		$ 0.00

B. SAVINGS ACCOUNTS

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT (PASSBOOK OR CD)	ACCOUNT OR CD NUMBER	INTEREST RATE	BALANCE
				$
TOTAL SAVINGS ACCOUNTS				$ 0.00

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

DESCRIPTION OF SECURITY	DATE ACQUIRED (MM/DD/YY)	INTEREST RATE	MATURITY DATE (MM/DD/YY)	PAR VALUE	COST
			0	$	$ 0.00
					0.00
					0.00
					0.00
TOTAL GOVERNMENT SECURITIES AND MUNICIPAL OBLIGATIAONS					$ 0.00

D. CORPORATE BONDS AND OBLIGATIAONS

DESCRIPTION OF SECURITY	DATE ACQUIRED (MM/DD/YY)	INTEREST RATE	MATURITY DATE (MM/DD/YY)	PAR VALUE	COST
			0	$	$ 0.00
					0.00
					0.00
					0.00
TOTAL CORPORATE BONDS OBLIGATIAONS					$ 0.00

E. CORPORATE STOCKS

DESCRIPTION OF SECURITY	DATE ACQUIRED (MM/DD/YY)	TYPE OF STOCK (Common or Preferred)	NUMBER OF SHARES	COST
				$ 0.00
				0.00
				0.00
				0.00
TOTAL CORPORATE STOCKS				$ 0.00

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

DESCRIPTION OF SECURITY	NUMBER OF UNITS OWNED	COST
		$
TOTAL BANK COMMON TRUST FUNDS		$ 0.00

G. MUTUAL FUNDS

DESCRIPTION OF SECURITY	NUMBER OF SHARES	COST
		$
TOTAL MUTUAL FUNDS		$ 0.00

H. REAL ESTATE MORTGAGES

NAME OF MORTGAGOR	DATE OF LOAN (MM/DD/YY)	INTEREST RATE	ORIGINAL LOAN AMOUNT	BALANCE
			$	$ 0.00
				0.00
				0.00
				0.00
				0.00
TOTAL REAL ESTATE MORTGAGES				$ 0.00

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.)

DESCRIPTION OF INVESTMENT	DATE ACQUIRED (MM/DD/YY)	COST
		$ 0.00
		0.00
		0.00
		0.00
		0.00
TOTAL OTHER INVESTMENTS		$ 0.00

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) $ 0.00

Line "J" must match Line "K".

K. TOTAL PRINCIPAL AND UNDISBURSED INCOME IN THE TRUST FUND
(from Schedule "F", line 7) $ 0.00

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).

_____

_____

_____

_____

_____