



Louisiana Cemetery Board

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Website: www.lcb.state.la.us

Report of Cemetery Merchandise and Services

(Pursuant to R.S. 8:505.1)

For calendar year _____ or fiscal year beginning _____ 20____ and ending _____ 20____.

Name of Cemetery Authority or Other Entity: _____

Address of Cemetery Authority or Other Entity: _____

Name & Address of Trustee: _____

SECTION I – REPORT FILING FEE

1. **Number of cemetery related merchandise and services contracts entered into during the reporting period, and subject to the provisions of La. R.S. 8:502 (trusting), La. R.S. 8:502.1(3) (storage at the cemetery), or La. R.S. 8:502.1(4) (storage with a supplier)? # _____ X \$9 (per contract) = \$ _____.** *The report filing fee for contracts entered into in 2024 is due within six months after the close of your 2024 business year. Please make check payable to the LOUISIANA CEMETERY BOARD.*

SECTION II – CONTRACTS TRUSTED

2. How are deposits to the merchandise trust fund being made? **(please check one)**
- a. _____ **ON GROSS SALES** (No later than the twentieth day of the close of the month in which the contract is made); or
- b. _____ **ON GROSS RECEIPTS** (Proportionally over the term of the contract, *provided adequate accounting records of the installment payments and the proportionate amounts due the funds are being maintained*)
3. **GROSS SALES or RECEIPTS on merchandise**
for future delivery: \$ _____ (3)
- a) **DEPOSIT** due on such merchandise: \$ _____ (3a)
(For each item, deposit is a minimum of 70% of price charged or 125% of wholesale cost, whichever is greater)
4. **GROSS SALES OR RECEIPTS on services**
for future delivery: \$ _____ (4)
(other than services contracted for at a discount or without charge)
- a) **DEPOSIT** due on such services: \$ _____ (4a)
(Line 4a should equal 70% of Line 4)
5. **GROSS SALES OR RECEIPTS on services**
for future delivery: \$ _____ (5)
(on services contracted for at a discount or without charge)
- a) **DEPOSIT** due on such services: \$ _____ (5a)
(For each item, deposit is a minimum of 70% of price charged or 70% of the highest price charged during preceding 12 months, whichever is greater)
6. **TOTAL DEPOSITS** due to trust fund during reporting period: \$ _____ (6)
(Line 6 equals the sum of Lines 3a, 4a, & 5a)

(OVER)

Monthly Deposits to Merchandise Trust Fund

<u>MONTH</u>	<u>DEPOSIT DATE</u>	<u>AMOUNT OF DEPOSIT</u>	<u>MONTH</u>	<u>DEPOSIT DATE</u>	<u>AMOUNT OF DEPOSIT</u>
January	_____	_____	July	_____	_____
February	_____	_____	August	_____	_____
March	_____	_____	September	_____	_____
April	_____	_____	October	_____	_____
May	_____	_____	November	_____	_____
June	_____	_____	December	_____	_____

7. **TOTAL** deposits to Merchandise Trust Fund for reporting period: \$ _____ (7)
 (Lines 6 & 7 should agree, otherwise please provide explanation)

8. Pursuant to La. R.S. 8:502(E), has the Cemetery Authority or Other Entity allocated, not less than annually, to each separate account its share of total income earned and reported by the trustee, based upon the proportion the balance in each said account bears to the balances in all such accounts? YES: _____ NO: _____

If NO, see Louisiana Cemetery Board Rules, Section 1705(B).

9. Pursuant to La. R.S. 8:502(E), has the Cemetery Authority or Other Entity kept detailed records of the amount of money deposited into the trust fund from time to time and the income allocated on each account? YES: _____ NO: _____

SECTION III – MERCHANDISE STORAGE

10. Does the Cemetery Authority or Other Entity store merchandise on behalf of a contract beneficiary, or store merchandise with a supplier? Cemetery/Other Entity _____ Supplier _____

a) If the Cemetery Authority or Other Entity is storing merchandise, on behalf of a contract beneficiary, please provide address/location(s) of the storage: _____

Pursuant to La. R.S. 8:502.1(3) (a) and (b), please attach a merchandise inventory log (sample attached) which includes a detailed description of all merchandise in storage with the name of the contract beneficiary, along with evidence all stored merchandise is insured against casualty and theft.

b) If you are storing merchandise, on behalf of a contract beneficiary, with a Supplier(s), please provide name and address of the Supplier(s): _____

CERTIFICATION BY CEMETERY OR OTHER ENTITY

We hereby certify all information contained in this Annual Report of Cemetery Merchandise and Services and the attachments hereto are true, correct, and complete.

SWORN TO AND SUBSCRIBED before me this
 _____ day of _____ 20_____.

 Name of Cemetery Authority or Other Entity

 Signature/Title

 NOTARY PUBLIC
 Print name of Notary: _____
 Notary number: _____
 My Commission Expires: _____

 Signature/Title

NOTE: ALL PORTIONS OF THIS FORM MUST BE COMPLETED.

**PLEASE RETURN THIS FORM TO:
 Louisiana Cemetery Board
 3445 N. Causeway Blvd., Suite 509
 Metairie, LA 70002**