



Louisiana Cemetery Board
3445 N. Causeway Blvd., Suite 509
Metairie, LA 70002
Telephone (504)838-5267 -- Fax (504)838-5289
Website: www.lcb.state.la.us

Report of Perpetual Care, Endowed Care Trust Fund Form
(Pursuant to R.S. 8:466)

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

Name of Cemetery Authority: _____

Address of Cemetery Authority: _____

Name of Cemetery: _____

Name & Address of Trustee: _____

SECTION I - REPORT FILING FEE

1. Number of contracts written in the reporting period for the sale of interment spaces or interment rights and subject to endowment or perpetual care? # _____ X \$4 (per contract) = \$ _____. Pursuant to La. R.S. 8:466 the report filing fee for contracts written 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 SUBJECT TO ENDOWMENT OR PERPETUAL CARE

2. How are deposits to the perpetual care trust fund being made? **(please check one)**
- a) _____ **ON GROSS SALES** (No later than the thirtieth date 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**, from contracts of sales on all interment spaces: \$ _____ (3)
4. **DISCOUNTS** from contracts of sales on all interment spaces: \$ _____ (4)
5. **GROSS SALES PRICE RECEIVED** from contracts of sales on all interment spaces: \$ _____ (5)
(Line 5 equals Line 3 plus Line 4)
6. **DEPOSIT** due to fund from gross sales price received from contracts of sales on all interment spaces: \$ _____ (6)
(Line 6 should be a minimum of 10% of Line 5)
7. **GROSS SALES or RECEIPTS** from Perpetual Care Contracts, if sold separately from interment spaces: \$ _____ (7)
- a) **DEPOSIT** due from such contracts: \$ _____ (7a)
(Line 7a should equal Line 7)
8. **FAIR MARKET VALUE** of interment spaces provided without charge: \$ _____ (8)
- a) **DEPOSIT** due from such contracts: \$ _____ (8a)
(Line 8a should be a minimum of 10% of Line 8)
9. **ADDITIONAL DEPOSITS** required by cemetery: \$ _____ (9)
(Please describe):
10. **(CREDITS)** taken by cemetery: *(Please describe)* \$ _____ (10)
11. **TOTAL DEPOSITS** due to trust fund on contracts during the reporting period: \$ _____ (11)
(Line 11 equals the sum of Lines 6, 7a, 8a, 9 & 10)

MONTHLY DEPOSITS TO PERPETUAL CARE TRUST FUND

NOTE: List all deposits made (regardless of date) covering gross receipts for this reporting period.

<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	_____	_____

12. **TOTAL** deposits to Perpetual Care Trust Fund for reporting period: \$ _____ (12)
(Lines 11 & 12 should agree, otherwise please provide explanation)

13. Interest Income received from Trust during reporting period:

\$ _____ (13)

SECTION III - CEMETERY RELATED MERCHANDISE & SERVICES

14.a) Does the cemetery sell cemetery related merchandise, such as, burial vaults, grave liners, urns, memorials, vases, foundations, memorial bases and similar merchandise? YES: _____ NO: _____

b) If your answer to 14(a) is "YES", does the cemetery deliver or store all merchandise within one hundred twenty (120) days of entering into the contract for the sale of merchandise and services? YES: _____ NO: _____

c) Does the cemetery store merchandise, on behalf of the contract beneficiary, at the cemetery or with a supplier? Cemetery _____ Supplier _____

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

d) If your answer to 14(b) is "NO", do you have a Merchandise Trust Fund? YES: _____ NO: _____

15.a) Do you sell cemetery related services, such as, openings and closings, and memorial installation fees that are not delivered within one hundred twenty (120) days after entering into such contract? YES: _____ NO: _____

b) If your answer to 15(a) is "YES", do you have a Merchandise Trust Fund? YES: _____ NO: _____

CHECK BELOW THE MERCHANDISE AND SERVICES SOLD BY THE CEMETERY AUTHORITY:

Vaults/Grave Liner	_____	Foundations	_____
Memorials & Bases	_____	Inscriptions	_____
Vases	_____	Installation Fees	_____
Urns	_____	Openings/Closings	_____
Date of Death Scrolls	_____	*Miscellaneous	_____
Vesper Lights	_____	<i>(Give brief description – attach additional sheets if necessary)</i>	

NOTICE: AS OF JANUARY 1, 2013, ALL MERCHANDISE AND SERVICES NOT DELIVERED OR STORED WITHIN ONE HUNDRED TWENTY (120) DAYS OF ENTERING INTO A CONTRACT FOR THE SALE OF MERCHANDISE AND SERVICES MUST BE TRUSTED, INCLUDING THOSE CONTRACTS THAT ARE FINANCED. Additionally, pursuant to La. R.S. 8:505.1(B) a report filing fee of not more than ten dollars per contract will be due on each merchandise and services contract entered into in 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).

CERTIFICATION BY CEMETERY

We hereby certify all information contained in this Report of Perpetual Care, Endowed Care Trust Fund Form is true, correct, and complete.

SWORN TO AND SUBSCRIBED before me this

_____ day of _____ 20_____.

NOTARY PUBLIC

Name of Cemetery Authority

Signature/Title

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**