



Louisiana Cemetery Board

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Report of Trustee and Report of Cemetery Authority

Perpetual Care Trust Fund

Total Return Distribution Method

(Pursuant to R.S. 8:454.2; R.S. 8:456 and R.S. 8:466)

Name of Cemetery: _____

Name of Cemetery Authority: _____

Name & Address of Trustee: _____

Status of Perpetual Care Trust Fund for year ending: _____ 20_____

CORPUS ACCOUNT

I. 1) CORPUS CARRIED FORWARD FROM LAST REPORT (At Cost) \$ _____

II. INVESTMENT ACTIVITY DURING CURRENT REPORTING PERIOD:

- 2) Gain or (Loss) from sale of investment(s) (Attach a detailed schedule) \$ _____
- 3) Capital Gain Dividends \$ _____
- 4) Taxes on gains - (Paid) Refunds \$ _____
- 5) Bond (Amortization) Accretion \$ _____
- 6) Amount transferred from Income to Corpus \$ _____
- 7) Other, describe \$ _____
- 8) TOTAL investment activity during reporting period \$ _____

Notes: (Line 5 should reconcile to Line 15) (Line 6 should reconcile to Line 18)

III. AMOUNTS DEPOSITED BY CEMETERY AUTHORITY SINCE LAST REPORT:

<u>Deposit Date</u>	<u>Period Included</u>	<u>Amount Deposited</u>	<u>Deposit Date</u>	<u>Period Included</u>	<u>Amount Deposited</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

9) Total amount deposited by Cemetery Authority during reporting period \$ _____

NOTE: Monthly deposits are required beginning in 2014.

IV. 10) TOTAL OF CORPUS ACCOUNT AT END OF REPORTING PERIOD (At Cost) \$ _____

(Add Line 1 plus or minus Line 8 plus Line 9)

INCOME AND EXPENSE ACCOUNT

V. INCOME ACTIVITY:

- 11) INCOME CARRIED FORWARD FROM LAST REPORT \$ _____
- 12) Income from investments \$ _____
- 13) TOTAL \$ _____
- 14) Trustee's fees \$ _____
- 15) Bond Discount (Premium) \$ _____
- 16) Taxes on income - (Paid) Refunds \$ _____
- 17) Other expenses, describe \$ _____
- 18) Amount transferred to Corpus \$ _____
- 19) TOTAL INCOME AT END OF REPORTING PERIOD \$ _____

(Line 19 must equal Line 13 plus or minus Lines 14, 15, 16, 17 & 18)

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TOTAL RETURN DISTRIBUTION SCHEDULE

VI. 20) DATE OF INCEPTION: _____
 21) TOTAL RETURN PERCENTAGE APPROVED BY BOARD % _____

VII. FAIR MARKET VALUE ("FMV") OF TRUST FOR 3 YEAR PERIOD:

22) FMV FOR CURRENT PERIOD ENDING \$ _____
 23) FMV FOR PREVIOUS PERIOD ENDING \$ _____
 24) FMV FOR PERVIOUS PERIOD ENDING \$ _____
 24A) TOTAL (Line 24A must equal Lines 22, 23, & 24) \$ _____
 25) CURRENT 3 YEAR ROLLING AVERAGE OF FMV \$ _____
(Line 25 must equal Line 24A divided by 3)
 26) ALLOWABLE DISTRIBUTION BASED ON CURRENT 3 YEAR ROLLING AVERAGE \$ _____
(Line 26 must equal Line 25 multiplied by the Total Return Percentage approved by Board)

VIII. 27) CURRENT 3 YEAR ROLLING AVERAGE OF FMV \$ _____
 28) PREVIOUS 3 YEAR ROLLING AVERAGE OF FMV \$ _____
 28A) VARIANCE (Line 28A must equal Line 28 minus Line 27) \$ _____
 28B) PERCENTAGE OF VARIANCE (Line 28B equals Line 28A divided by Line 27) % _____
 29) HAS CURRENT 3 YEAR ROLLING AVERAGE DECLINED BY TEN PERCENT (10%) OR MORE FROM THE PREVIOUS 3 YEAR ROLLING AVERAGE? YES _____ NO _____

IX. 30) FMV OF TRUST FUND AT INCEPTION \$ _____
 31) TOTAL OF ALL DEPOSITS MADE SINCE INCEPTION \$ _____
 31A) TOTAL (Line 31A must equal Line 30 plus Line 31) \$ _____
 32) FMV FOR CURRENT PERIOD ENDING \$ _____
 32A) PERCENTAGE OF VARIANCE (Line 32A equals Line 32 divided by Line 31A) % _____
 33) IS THE CURRENT FMV LESS THAN NINETY PERCENT (90%) OF THE SUM OF THE FMV OF THE FUND AT INCEPTION PLUS ALL DEPOSITS MADE SINCE INCEPTION? YES _____ NO _____

X. 34) FMV FOR CURRENT PERIOD ENDING \$ _____
 35) TOTAL PERMISSIBLE FEES PAID FROM INCOME FOR REPORTING PERIOD \$ _____
 36) PERCENTAGE OF PERMISSIBLE FEES TO CURRENT FMV
(Line 36 equals Line 35 divided by Line 34)..... % _____
 37) DID THE PERMISSIBLE FEES EXCEED ONE AND ONE-HALF PERCENT (1.5%) OF THE CURRENT FMV? YES _____ NO _____

RECAP OF TOTAL ASSETS OF TRUST FUND AT END OF REPORTING PERIOD:

XI. INVESTMENTS: *(Attach a detailed list of each investment)*

38) Cash and Cash Equivalents \$ _____
 39) Government Securities \$ _____
 40) Listed Stocks \$ _____
 41) Unlisted Stocks \$ _____
 42) Bonds \$ _____
 43) Real Estate Mortgages \$ _____
 44) Other Receivables, describe \$ _____
 45) Other Assets, describe \$ _____
 46) TOTAL OF INVESTMENTS AT END FOR REPORTING PERIOD (At Cost) \$ _____
(IMPORTANT-- LINE 46 MUST BE THE SUM OF LINE 10 AND LINE 19)

47) Increase (Decrease) in Corpus of Trust at end of reporting period \$ _____
(Line 1 minus Line 10)

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NOTE: THIS REPORT IS DUE INTO THE OFFICE OF THE LOUISIANA CEMETERY BOARD NO LATER THAN SIXTY (60) DAYS AFTER RECEIPT OF THE ANNUAL REPORT BY CEMETERIES (R.S. 8:456).

CERTIFICATION BY TRUSTEE

I hereby certify the foregoing report is TRUE and it correctly reflects the condition of this Perpetual Care Trust Fund Account for year ending _____ 20____.

Name of Trustee

Authorized signature and title

Typed name of person signing above

Date

AFFIDAVIT AND CERTIFICATION BY CEMETERY AUTHORITY

1) The gross receipts from all interment spaces for the period ending _____ are \$_____.

2) A care fund is has been in existence since _____ for the _____, the principal of which was equal to a minimum of ten percent (10%) on the gross sales of interment spaces made with a provision for Perpetual Care, since January 1, 1961, or since the date of inception, through _____. *(Report Year)*

3) The assets comprising the Care Fund are as listed on this Report of Trustee and Report of Cemetery Authority.

SWORN TO AND SUBSCRIBED before me this

_____ day of _____ 20_____.

Name of Cemetery Authority

Signature/Title

NOTARY PUBLIC

Signature/Title