

**WEST VIRGINIA DEPARTMENT OF TAX AND REVENUE**  
**INTERNAL AUDITING DIVISION**  
**OFFICE OF BUSINESS REGISTRATION**  
 P.O. BOX 2666, CHARLESTON, WEST VIRGINIA 25330-2666  
**PRENEED CEMETERY COMPANY ANNUAL REPORT**

WV/CEM-4  
 JUNE 1999



WEST VIRGINIA IDENTIFICATION NUMBER, NAME AND ADDRESS FEIN NAME ADDRESS CITY ST ZIP <hr/> Name and Mailing Address <hr/> NAME ADDRESS CITY ST ZIP	PERIOD COVERED   FISCAL YEAR END	DUE DATE   WITHIN FOUR MONTHS FOLLOWING THE CLOSE OF THE CEMETERY COMPANY'S FISCAL YEAR
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A separate report must be completed for each trust account. Make a photocopy of this return for additional trust accounts. If more space is needed for any item(s) on this report, attach additional sheet(s) and reference the appropriate line item (s).

1. Trust Account Name: ..... \_\_\_\_\_  
 Where Located: ..... \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
2. Compliance Agent Name: ..... \_\_\_\_\_  
 Address: ..... \_\_\_\_\_  
 \_\_\_\_\_  
 Telephone Number: ..... \_\_\_\_\_
3. Trustee Name: ..... \_\_\_\_\_  
 Address: ..... \_\_\_\_\_  
 \_\_\_\_\_
4. Total amount of principal in preneed trust account: .....\$ \_\_\_\_\_
5. List securities in which trust account is invested:

NAME	AMOUNT INVESTED	WHEN INVESTED

**DO NOT USE THIS SPACE**

6. Income received from trust during preceding fiscal year:

SOURCE	AMOUNT

Total income received . . . . . \$ \_\_\_\_\_

**COMPLETE THE FOLLOWING FOR PERIOD COVERED ON THE FRONT OF RETURN**

7. Total sales of cemetery merchandise and preneed services sold during the period including both merchandise sold under cemetery preneed contracts and not sold under cemetery contracts.----- \$ \_\_\_\_\_

Please break amount shown on line 7 into the following amounts:

- a) Amount sold under preneed cemetery contracts for which 40% of the funds have been deposited into a trust account..... \$ \_\_\_\_\_
- b) Amount sold and physically delivered within 120 days..... \$ \_\_\_\_\_
- c) Amount sold where seller purchases the merchandise and stores it at the cemetery where it is intended to be used.....\$ \_\_\_\_\_
- d) Amount sold where the seller has paid the supplier of such goods and the supplier has caused merchandise to be manufactured and stored, and has caused title to be transferred to the buyer or other contract beneficiary and has agreed to ship such merchandise upon his or her request. Please attach copies of all purchase orders of merchandise sold where the merchandise has not been delivered to the buyer or 40% of the funds received have not been deposited in a trust account.. .....\$ \_\_\_\_\_

8. Total receipts required to be deposited in trust account (40% of line 7a) . . . . . \$ \_\_\_\_\_

9. Total receipts deposited in trust account (Attach proof of trust account balance within last week) . . . . . \$ \_\_\_\_\_

10. Total required preneed cemetery company contracts expenses paid . . . . . \$ \_\_\_\_\_

11. Total expenses paid from preneed trust account . . . . . \$ \_\_\_\_\_

12. Is the trustee other than a bank savings and loan or other federally insured banking institution?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, you must provide proof that a fidelity bond from a corporate surety licensed to do business in West Virginia and payable to this trust has been issued in the greater of the following amounts.

\_\_\_\_\_ \$100,000 or

\_\_\_\_\_ not less than 100% of the value of the trust estate principal at the beginning of calendar year

13.

**CERTIFICATION OF COMPLIANCE AGENT**

I certify that for the specified reporting period this trust account is in compliance with all applicable provisions of Article 5B, Chapter 35 of the Code of West Virginia of 1931, as amended, and of Series 36, Title 110 of the West Virginia Code of State Rules.

\_\_\_\_\_  
Signature of Compliance Agent

Taken, subscribed, acknowledged and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.  
My commission expires on \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

(NOTARY SEAL)

14.

**CERTIFICATION OF CERTIFIED PUBLIC ACCOUNTANT**

I have audited this trust account and certify that according to all information provided to me in the course of completing the audit, at least 40% of the cash receipts from the sale of preneed property, goods and services which was not anticipated to be delivered or performed within 120 days after receipt of the initial payment on account has been deposited in the account within 30 days after the close of the month in which such payments were received, all as required by West Virginia Code §35-5B-10.

Signature of Certified Public Accountant ..... \_\_\_\_\_

Typed/Printed Name ..... \_\_\_\_\_

Address ..... \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Taken, subscribed, acknowledged and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

My commission expires on \_\_\_\_\_

\_\_\_\_\_  
Notary Public

(NOTARY SEAL)

15.

**AFFIRMATION FOR CORPORATION, SOLE PROPRIETORSHIP, OR PARTNERSHIP**

I (we) do hereby certify that this Annual Report contains a true and accurate accounting and that all information requested has been provided in complete and accurate detail, all as required by Article 5B, Chapter 35 of the Code of West Virginia of 1931, as amended, and the regulations promulgated pursuant to such Act and the terms of this reporting form.

(Corporate Seal)  
(If applicable)

Name \_\_\_\_\_  
(signature)

Title \_\_\_\_\_

Name \_\_\_\_\_  
(signature)

Title \_\_\_\_\_

Taken, subscribed, acknowledged and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

My commission expires on \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

(NOTARY SEAL)