

**ANNUAL STATEMENT OF 2013 PERPETUAL CARE FUND ACTIVITY  
AND CERTIFICATE OF AUTHORITY RENEWAL  
FILING INSTRUCTIONS**

**Who Must File an Annual Statement and Renewal Application (Renewal Application)?** All certificate holders must complete and file the Renewal Application. It is *extremely* important that you submit accurate and complete information. *Your completed Renewal Application is required in our office by February 1, 2014 to facilitate the processing of the application and issuance of a new Certificate of Authority (COA) by the March 1, 2014 expiration date of your COA.*

**Completing the Renewal Application**

- Pages 1, 2, and 3 of the Renewal Application are to be completed by the certificate holder.
- Page 4 of the Renewal Application is to be completed and signed by an officer of the bank or trust company holding perpetual care trust funds.
- Page 8 must be signed by a principal officer of the company as required by Section 712.041(b) of the Texas Health & Safety Code.
- A Certificate of Account Status from the Texas Comptroller of Public Accounts must be submitted.
- If applicable, include an assumed name certificate that has been filed with the Secretary of State **and** County Clerk. Please refer to the Assumed Name Certificate instructions enclosed for more information. *Note: These certificates expire 10 years after date of original filing.*
- Attach the most recent financial statements of the certificate holder including a balance sheet and income statement. The date of the financial statements may **not** be older than December 31, 2012. *The enclosed blank financial statement forms may be used if you do not have a financial statement format. The financial statements are confidential and will not be subject to Open Records Act requests. Submission of financial statements is now required to determine the certificate holder's financial fitness and viability under Section 712.0037 of the Texas Health and Safety Code Annotated.*
  - Certificate holders may submit a 2012 tax return *with a balance sheet* in lieu of the financial statements.
  - The Department may request additional financial information if the balance sheet and income statement or tax return submitted do not clearly establish the certificate holder's financial condition.

**Filing the Annual Statement and Renewal**

Mail, fax, **or** e-mail the completed Annual Statement and Renewal to:

**Texas Department of Banking  
ATTN: Special Audits Division  
2601 North Lamar Blvd.  
Austin, Texas 78705-4294  
Facsimile Number: (512) 475-1288  
Electronic Mail: [pfcpc@dob.texas.gov](mailto:pfcpc@dob.texas.gov)**

**Please call a Special Audits Representative at (512) 475-1285 or (512) 475-1287 with any questions concerning completion of this form.**

You should maintain a copy of this completed form in your files for your next Departmental examination.
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**TEXAS DEPARTMENT OF BANKING  
ANNUAL STATEMENT OF PERPETUAL CARE FUND  
FOR YEAR ENDING DECEMBER 31, 2013**

(Reference: Sections 712.041, Texas Health and Safety Code Annotated)

1. Certificate of Authority Number: \_\_\_\_\_
2. Name of Certificate Holder Corporation/Association/Organization: \_\_\_\_\_  
\_\_\_\_\_
3. Assumed or "Doing Business As" Name: \_\_\_\_\_
4. Current Corporation/Association/Organization Charter Number: \_\_\_\_\_ Date Filed: \_\_\_\_\_  
Name and Percentage of majority shareholder(s), (e.g., own 25% or more of outstanding stock)  
Name \_\_\_\_\_ % Owned \_\_\_\_\_ Name \_\_\_\_\_ % Owned \_\_\_\_\_  
Name \_\_\_\_\_ % Owned \_\_\_\_\_ Name \_\_\_\_\_ % Owned \_\_\_\_\_
5. Organization Officers:  
President: \_\_\_\_\_ Date Appointed: \_\_\_\_\_  
Vice President: \_\_\_\_\_ Date Appointed: \_\_\_\_\_  
Secretary: \_\_\_\_\_ Date Appointed: \_\_\_\_\_  
Treasurer: \_\_\_\_\_ Date Appointed: \_\_\_\_\_
6. Cemetery Domicile Address: \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip \_\_\_\_\_
7. Mailing Address: \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip \_\_\_\_\_
8. Telephone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_
9. Contact Person: \_\_\_\_\_ E-mail address: \_\_\_\_\_
- 10a. Book Value of Total Principal in Trust Listed on Page 4: \$ \_\_\_\_\_
- 10b. Statutorily Required Deposit in Transit as of December 31, 2013: \$ \_\_\_\_\_
- 10c. Total of 10a and 10b: \$ \_\_\_\_\_
11. Grand Total Required Perpetual Care Fund as Listed on Page 3: \$ \_\_\_\_\_
12. Subtract Line 11 from Line 10c, should be equal to the capital gain or loss position of the fund: \$ \_\_\_\_\_
13. Acreage of Cemetery, as filed with County Clerk:  
Developed: \_\_\_\_\_ Undeveloped: \_\_\_\_\_ Total Acreage: \_\_\_\_\_
14. Cemetery Manager: \_\_\_\_\_  
How many years of cemetery experience does the Cemetery Manager have? \_\_\_\_\_

**ANNUAL STATEMENT OF REQUIRED PERPETUAL CARE FUND**

<b><u>SQUARE FOOTAGE</u></b>	<b><u>Square Feet</u></b>	<b><u>Required Deposit Amount</u></b>
Disposed of prior to 7/1/63	_____	
Special Fee Collected: _____		plus \$.20 sq. ft. \$ _____
Subsequent to Fund of \$100,000 plus \$.10 sq. ft.		
Disposed of from 7/1/63 thru 8/31/75	_____	@ \$.50 sq. ft. \$ _____
Disposed of from 9/1/75 thru 8/31/83	_____	@ \$.75 sq. ft. \$ _____
Disposed of from 9/1/83 thru 8/31/89	_____	@ \$1.00 sq. ft. \$ _____
Disposed of from 9/1/89 thru 8/31/03	_____	@ \$1.50 sq. ft. \$ _____
Disposed of from 9/1/03 to present	_____	@ \$1.75 sq. ft. \$ _____
Disposed of 9/1/93 thru 8/31/03 and 10% of purchase price is greater than \$1.50 sq. ft.		
Sales Price \$ _____	_____	Price x 10% \$ _____
Second Rights of Interment \$ _____		Price x 10% \$ _____
Disposed of since 9/1/03 and 15% of purchase price is greater than \$1.75 sq. ft.		
Sales Price \$ _____	_____	Price x 15% \$ _____
Second Rights of Interment \$ _____		Price x 15% \$ _____
<b>TOTAL SQUARE FOOTAGE</b>	_____	<b>\$ _____ (+)(a)</b>

<b><u>CRYPTS</u></b>	<b><u>Number of Crypts</u></b>	<b><u>Required Deposit Amount</u></b>
Disposed of prior to 7/1/63	_____	@ \$15.00 each \$ _____
Disposed of from 7/1/63 thru 8/31/75	_____	@ \$40.00 each \$ _____
Disposed of from 7/1/63 thru 8/31/75	_____	@ \$20.00 each \$ _____
Disposed of from 9/1/75 thru 8/31/83	_____	@ \$50.00 each \$ _____
Disposed of from 9/1/75 thru 8/31/83	_____	@ \$25.00 each \$ _____
Disposed of from 9/1/83 thru 8/31/89	_____	@ \$70.00 each \$ _____
Disposed of from 9/1/83 thru 8/31/89	_____	@ \$35.00 each \$ _____
Disposed of from 9/1/89 thru 8/31/03	_____	@ \$90.00 each \$ _____
Disposed of from 9/1/89 thru 8/31/03	_____	@ \$50.00 each \$ _____
Disposed of from 9/1/03 to present	_____	@ \$105.00 each \$ _____
Disposed of from 9/1/03 to present	_____	@ \$60.00 each \$ _____
Disposed of 9/1/93 thru 8/31/03 and 5% of purchase price is greater than \$90.00 or \$50.00 each		
Sales Price \$ _____	_____	Price x 5% \$ _____
Disposed of since 9/1/03 and 7% of purchase price is greater than \$105.00 or \$60.00 each		
Sales Price \$ _____	_____	Price x 7% \$ _____
<b>TOTAL CRYPTS</b>	_____	<b>\$ _____ (+)(b)</b>

**ANNUAL STATEMENT OF REQUIRED PERPETUAL CARE FUND (cont'd.)**

<b>NICHES</b>	<b>Number of Niches</b>		<b>Required Deposit Amount</b>
Disposed of prior to 7/1/63	_____	@ \$5.00 each	\$ _____
Disposed of from 7/1/63 thru 8/31/75	_____	@ \$10.00 each	\$ _____
Disposed of from 9/1/75 thru 8/31/83	_____	@ \$15.00 each	\$ _____
Disposed of from 9/1/83 thru 8/31/89	_____	@ \$20.00 each	\$ _____
Disposed of from 9/1/89 thru 8/31/03	_____	@ \$30.00 each	\$ _____
Disposed of from 9/1/03 to present	_____	@ \$35.00 each	\$ _____
Disposed of 9/1/93 thru 8/31/03 and 10% of purchase price is greater than \$30.00 each			
Sales Price \$ _____	_____	Price x 10%	\$ _____
Second Rights of Interment _____		Price x 10%	\$ _____
Disposed of since 9/1/03 and 15% of purchase price is greater than \$35.00 each			
Sales Price \$ _____	_____	Price x 15%	\$ _____
Second Rights of Interment _____		Price x 15%	\$ _____
<b>TOTAL NICHES</b>	_____		\$ _____ (+)(c)
<b>Additional deposits for difference in P/C of exchanged property</b>			\$ _____ (+)(d)
<b>Initial Fund Deposit for Cemeteries Established After 9/1/93</b>			\$ _____ (+)(e)
<b>Contractual Excess</b>			\$ _____ (+)(f)
<b>TOTAL STATUTORY REQUIRED (a + b + c + d + e + f = g)</b>			\$ _____ (=)(g)
<b>Voluntary Excess</b>			\$ _____ (+)(h)
<b>GRAND TOTAL PERPETUAL CARE FUND (g + h = i)</b>			\$ _____ (=)(i)

**ANNUAL STATEMENT OF PERPETUAL CARE FUND TRUSTEE STATEMENT**  
**(Reference: Sections 712.043, Texas Health and Safety Code Annotated)**

Name and Address of Financial Institution: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Name of Cemetery Certificate Holder: \_\_\_\_\_

**STATEMENT OF CONDITION OF PERPETUAL AND  
 IRREVOCABLE FUNDS IN TRUST AS OF DECEMBER 31, 2013**

<u>ASSETS</u>	<u>TAX COST</u>	<u>MARKET VALUE</u>
Cash	\$ _____	\$ _____
Money Market	\$ _____	\$ _____
U.S. Government Bonds	\$ _____	\$ _____
Municipal Obligations	\$ _____	\$ _____
Corporate Stocks	\$ _____	\$ _____
Building/Loan Investments	\$ _____	\$ _____
Real Estate Mortgages	\$ _____	\$ _____
Other Investments	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
<b>TOTAL ASSETS</b>	<b>\$ _____</b>	<b>\$ _____</b>
Principal in Trust (To Page 1, Line 10a)	\$ _____	
Undisbursed Income in Trust	\$ _____	(this amount must tie to total income cash and income investment on 12/31/13 trust statement)
<b>TOTAL IN TRUST</b>	<b>\$ _____</b>	

I hereby certify that the foregoing statement of condition of perpetual and irrevocable funds in trust is true and correct to the best of my knowledge and belief and has been prepared by a representative of my institution.

Officer of Depository Signature \_\_\_\_\_

Title \_\_\_\_\_

SUBSCRIBED AND SWORN TO before me this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

(SEAL) \_\_\_\_\_  
 Signature of Notary Public

TRUSTEE: Please call a Special Audits Representative at (512) 475-1287 or (512) 475-1285 with any questions concerning the completion of this form.

**QUESTIONNAIRE RELATING TO THE RENEWAL APPLICATION**

Pursuant to Chapter 712.044(b), Texas Health and Safety Code Annotated requires a corporation that is examined under this section to make its books and records relating to its fund available for examination by the Banking Department.

This questionnaire will be made a part of your examination file and must be submitted with the Annual Statement of Perpetual Care Fund.

1. Has there been any addition or change to the cemetery's developed interment property (e.g., gardens, mausoleums, etc.) since January 1, 2013? Yes  No

If yes, please provide the information requested below regarding the filing of the plat and dedication of cemetery property with the County Clerk during 2013. This information is necessary to comply with the requirements of Section 711.034 of the Health and Safety Code Annotated. (Attach a separate sheet, if necessary.)

<u>DATE FILED</u>	<u>DOCUMENT NUMBER</u>	<u>LOCATION OF RECORD (I.E. Volume and Page Number)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

2. Is the certificate holder in good standing with the Comptroller of Public Accounts Yes  No   
 If no, please explain: \_\_\_\_\_

3. Have all violations (if any) from the last Departmental examination been corrected? Yes  No   
 If no, please explain: \_\_\_\_\_

4. Have all written consumer complaints (if any) against your establishment been resolved? Yes  No   
 If no, please explain: \_\_\_\_\_

5. Have all perpetual care deposits been made in accordance with the Code? Yes  No   
 If no, please explain: \_\_\_\_\_

6. Is your fund currently invested with a trust company or a trust department of a financial institution in Texas? Yes  No   
 If no, please explain: \_\_\_\_\_

**QUESTIONNAIRE (CONTINUED)**

7. Does the cemetery organization, or an affiliate organization of the cemetery, maintain a permit to sell preneed funeral merchandise and/or services as defined under Section 154.002 of the Texas Finance Code? Yes  No

If yes, provide the permit holder name and prepaid funeral permit number:

Name: \_\_\_\_\_ Permit Number \_\_\_\_\_

8. Does the cemetery organization sell pre-need funeral merchandise and/or services as defined under Texas Finance Code Section 154.002 through a *non-affiliated*, third party permit holder? Yes  No

If yes, provide the permit holder name(s) and prepaid funeral permit number(s) or attach a separate list:

Name: \_\_\_\_\_ Permit Number \_\_\_\_\_

Name: \_\_\_\_\_ Permit Number \_\_\_\_\_

9. Has 25 percent or more of the stock or other ownership or membership interest of the cemetery corporation / association / organization changed since January 1, 2013? Yes  No

If yes, was the Department notified in accordance with Section 711.0039 of the Health and Safety Code?

Yes  No

Please explain the change of control: \_\_\_\_\_

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

10. Does the cemetery organization, or an affiliate through common ownership, sell markers, monuments, or memorial? Yes  No

If the cemetery sells markers through an affiliate, please provide the name, address, and telephone number of the affiliate in the space below. Attach a separate list if needed.

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

11. Does the cemetery organization sell burial markers, monuments, or memorials on a preneed basis, or have an outstanding preneed marker liability for which it has NOT paid the vendor? Yes  No

If the certificate holder has an outstanding, unfunded preneed marker liability, has the liability been included in the organization's balance sheet? Yes  No

What is the outstanding liability amount, if applicable? \$ \_\_\_\_\_

12. Has there been any fraud detected involving any employee of the certificate holder's cemetery operations since January 1, 2013? Yes  No

If yes, explain: \_\_\_\_\_

\_\_\_\_\_

**QUESTIONNAIRE (CONTINUED)**

13. Has the certificate holder been the subject of investigation or law enforcement actions by local, state, or federal law enforcement authorities since January 1, 2013? Yes  No

If yes, please explain: \_\_\_\_\_  
\_\_\_\_\_

14. Does the cemetery organization own or control entities *outside* the state of Texas that are the current subject of investigation or law enforcement actions by local, state, or federal law enforcement authorities? Yes  No

If yes, explain: \_\_\_\_\_  
\_\_\_\_\_

15. Has there been any litigation involving the certificate holder initiated since January 1, 2013? Yes  No

If yes, explain: \_\_\_\_\_  
\_\_\_\_\_

16. Does the cemetery organization or an affiliate of the cemetery organization own or operate a funeral home or maintain another certificate of authority to operate another perpetual care cemetery? Yes  No

If yes, please provide the name(s) in the space below or attach a list of the entities.  
\_\_\_\_\_

17. Has the cemetery organization constructed or is it engaged in the pre-selling of any new mausoleum(s), ossuary(ies), and/or columbarium(ria) interment locations? Yes  No

If yes, has the cemetery organization complied with Section 712.061 of the Texas Health and Safety Code, and established either a preconstruction trust or put a performance bond in place? Yes  No

Does the cemetery corporation own the land where the cemetery is located? Yes  No

**RENEWAL APPLICATION ACKNOWLEDGEMENT**

I sign the foregoing Annual Statement and Renewal Application as a principal officer of the certificate holder, having full authority to sign such Annual Statement and Renewal Application in said capacity. I affirm I have read the Annual Statement and Renewal Application and the attached exhibits, and all information contained therein is true and correct and no material fact has been omitted. I affirm that the certificate holder is familiar with and will abide by the provisions of Chapters 711 and 712, Texas Health and Safety Code. I further affirm that per Section 712.041(b) of the Texas Health and Safety Code that the Annual Statement and Renewal Application has been reviewed and verified by a second principal officer.

By: \_\_\_\_\_  
Name of Corporation

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date