

**ANNUAL STATEMENT OF 2016 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 Renewal Application is required in our office by February 1, 2017 to facilitate the processing of the application and issuance of a new Certificate of Authority (COA) by the March 1, 2017 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.
- After verification, Page 8 must be signed by a principal officer of the company as required by Section 712.041(b) of the Texas Health and Safety Code
- Proof of “active” 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, 2015. *Blank financial statement forms are available on our website and 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 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 2015 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**

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.

TEXAS DEPARTMENT OF BANKING
ANNUAL STATEMENT OF PERPETUAL CARE FUND
FOR YEAR ENDING DECEMBER 31, 2016
(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**:
Do not include Trust Earnings \$ _____
- 10b. Statutorily Required Deposit in Transit as of December 31, 2016: \$ _____
- 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

<u>SQUARE FOOTAGE</u>	<u>Square Feet</u>	<u>Required Deposit Amount</u>
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% \$ _____
TOTAL SQUARE FOOTAGE	_____	\$ _____ (+)(a)

<u>CRYPTS</u>	<u>Number of Crypts</u>	<u>Required Deposit Amount</u>
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% \$ _____
TOTAL CRYPTS	_____	\$ _____ (+)(b)

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

NICHES	Number of Niches		Required Deposit Amount
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%	\$ _____
TOTAL NICHES	_____		\$ _____ (+)(c)
Additional deposits for difference in P/C of exchanged property			\$ _____ (+)(d)
Initial Fund Deposit for Cemeteries Established After 9/1/93			\$ _____ (+)(e)
Contractual Excess			\$ _____ (+)(f)
TOTAL STATUTORY REQUIRED (a + b + c + d + e + f = g)			\$ _____ (=)(g)
Voluntary Excess			\$ _____ (+)(h)
GRAND TOTAL PERPETUAL CARE FUND (g + h = i)			\$ _____ (=)(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, 2016**

<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	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
TOTAL ASSETS	\$ _____	\$ _____

Asset Breakdown

Principal in Trust (To Page 1, Line 10a) \$ _____
 Undisbursed Income in Trust \$ _____ (this amount must tie to total income cash and income investment on 12/31/16 trust statement)

TOTAL IN TRUST \$ _____

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 _____, 2017.

(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 Certificate Holder 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, 2016? 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 2016. 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 as statutorily required? 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 or *insurance company*? 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, 2016? Yes No

If yes, was the Department notified in accordance with Section 712.0039 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 memorials? 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? \$ _____

QUESTIONNAIRE (CONTINUED)

12. Has there been any fraud detected involving any employee of the certificate holder's cemetery operations since January 1, 2016? Yes No

If yes, explain: _____

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, 2016? 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, 2016? 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

18. Does the cemetery organization have legal ownership to the cemetery property upon which interment rights are being sold? 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 Certificate Holder

Signature of Officer

Title

Date