

Cemetery Board
PRENEED TRUST FUND FINANCIAL REPORT INSTRUCTIONS

The attached Financial Report, and all attachments, must be filed with the Virginia Cemetery Board within four months of the close of the cemetery company's fiscal year.

The following attachments must be included with your Financial Report:

<u>DOCUMENT</u>	<u>DESCRIPTION</u>
Schedule A	Statement of Receipts and Expenses
Schedule B	Statement of Required Deposits
Schedule C	Statement of Investment Securities
Audit	Audit performed by an independent certified public accountant in accordance with § 54.1-2333.B. of the <i>Code of Virginia</i> <i>The audit shall provide full disclosure of any transactions between the preneed trust account and any directors, officers, stockholders, or employees of the cemetery company, or relatives of the cemetery company's employees, and shall include a description of the transactions, the parties involved, the dates and amounts of the transactions, and the reason for the transactions.</i>
Fidelity Bond (if required)	If the trustee is not a Virginia trust company or trust subsidiary or a federally insured bank or savings institution doing business in the Commonwealth, proof that the required fidelity bond has been secured, and is in effect, must be attached.