

**Oregon Department of Consumer & Business Services
Division of Finance & Corporate Securities**

350 Winter St. NE, Rm. 410, Salem, Oregon 97301-3881
Mailing address: P.O. Box 14480, Salem, OR 97309-0405
(503) 378-4140 • Fax: (503) 947-7862 • TTY: (503) 378-4100
<http://dfcs.oregon.gov>



**IRREDUCIBLE FUND CEMETERY
ANNUAL REPORT**

Instructions for annual report

The following instructions pertain to the annual report to be filed with the director of the Department of Consumer and Business Services, as required by ORS 65.860(2). *This report is only for the irreducible fund. Do not include information about any other cemetery operations.*

The information requested must accurately show the financial condition of the trust as of year end; it enables the director of DCBS to fulfill his or her responsibility under ORS 65.860. The statute authorizes the director to require further reports if he or she deems it necessary.

Irreducible fund annual report

You may use the standard annual report form available from the Division of Finance and Corporate Securities. The form, Irreducible Fund Cemetery Annual Report, (440-2929), is online at <http://dfcs.oregon.gov>. Click on "Forms" and scroll to "Prearranged funeral plans (preneed certified providers), endowment care cemeteries, and master trustees." Using the standard form is not mandatory, but the information requested on the standard form must be included in your report. The standard form requests basic cemetery information, cash flow transactions, investment summary at year end, and verification by an officer of the corporation.

Irreducible fund annual reports are public records.

Due date

The irreducible fund annual report is required by ORS 65.860(2) to be filed *in duplicate* on or before April 15 of each year. Annual reports must be filed with the Division of Finance and Corporate Securities using the mailing address above.

Other documents to be filed

A copy of the corporation's bylaws establishing the irreducible fund and a current copy of any trust or custodial agreement must be filed with this report. If these documents have been previously filed with the director and there are no changes in the documents, they need not be filed again.

Questions

If you have any questions concerning the report to be filed or these instructions, please contact the Division of Finance and Corporate Securities, phone (503) 378-4140, fax (503) 947-7862.



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IRREDUCIBLE FUND CEMETERY ANNUAL REPORT

As required by ORS 65.860(2)

Fiscal year covered by this report: _____ Cemetery board license no.: _____

Name of cemetery: _____

Cemetery address: _____

City/State/ZIP: _____

Corporate or business name: _____

Mailing address (if different): _____

City/State/ZIP: _____

Officers:

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Irreducible fund investment is directed by:

Cemetery board of directors

Bank or trust company identified below:

Name: _____

Mailing address: _____

City/State/ZIP: _____



Name of cemetery: _____

Irreducible fund cash flow transactions

Fund balance, beginning of fiscal year \$ _____
Additions to principal pursuant to bylaws \$ _____
Recognized gains (losses) on investment transactions \$ _____
Fund gross income \$ _____
 Cemetery preservation..... \$ (_____)
 Cemetery embellishment..... \$ (_____)
 Payments on authorized debts \$ _____
Net income added to principal \$ _____
Unrecognized investment gain (loss) at year end \$ _____
Fund balance, end of fiscal year..... \$ _____

Irreducible fund investment summary at year end

Cash and cash equivalents \$ _____
Bonds \$ _____
Securities..... \$ _____
Mortgages \$ _____
Other: _____ \$ _____
Fund balance, end of fiscal year..... \$ _____

Verification of officer

I, (name) _____
being the (title) _____
of the (name of cemetery) _____,

hereby affirm that I have personal knowledge of the contents of the financial and statistical statements included in this report, that the information contained herein is correct and in agreement with the financial and other records of the cemetery, and that trust fund monies have been collected, deposited, and expended in accordance with applicable legal requirements.

Date: _____ Signature: _____

Phone number: (_____) _____