

2018 PRE-NEED ANNUAL REPORT
State of Nebraska Department of Insurance

Pursuant to NEB. REV. STAT. § 12-1110, each pre-need seller shall file an Annual Report for the 2018 calendar year with the Nebraska Department of Insurance. The Annual Report must be filed **on or before June 1, 2019**, on such forms as prescribed by the Nebraska Department of Insurance. All completed Annual Reports should be remitted to the following address:

State of Nebraska Department of Insurance
1135 M Street, Suite 300
P.O. Box 82089
Lincoln, NE 68501-2089

The Annual Report, when filed with the Nebraska Department of Insurance, shall be accompanied by a fee of fifty dollars (\$50) and should not include any transaction relating to funeral arrangements entered into prior to January 1, 1987, as pre-1987 contracts are outside of the jurisdiction of the Nebraska Burial Pre-Need Sale Act.

- 1. Licensee Name: _____
- 2. **FEIN**: _____
- 3. Business Address: _____

- 4. Business Telephone: _____
- 5. E-Mail Address, if any: _____
- 6. List Branch Locations: _____

- 7. Does this report cover all branch locations? YES _____ No _____

CERTIFICATION

I hereby certify that the information contained in this report is true and correct and in compliance with the Burial Pre-Need Sale Act.

Signature - Authorized Representative

Title of Authorized Representative

Printed Name - Authorized Representative

Date

SCHEDULE IIA
Reconciliation of Individual Trust Accounts

1. Enter balance of trust accounts as of December 31, 2017, from the 2017 Annual Report \$ _____

TRUST PRINCIPAL ADDITIONS

2. Enter 2018 gross pre-need trust agreement receipts \$ _____

3. Enter amounts excluded from trust requirements in 2018 (up to 15%) \$ _____

4. Subtract line 3 from line 2 for net principal added to trust accounts during 2018 \$ _____

5. Enter interest and/or dividends earned by trust accounts during 2018 \$ _____

6. Add line 4 and line 5 for total principal added to trust accounts during 2018 \$ _____

TRUST PRINCIPAL DISTRIBUTIONS

7. Enter amount disbursed from trust during 2018 for agreement performances* \$ _____

8. Enter amount disbursed from trust during 2018 for agreement cancellations* \$ _____

9. Enter amount disbursed from trust during 2018 for construction* \$ _____

10. Enter 2018 trust fees/expenses, including taxes, paid from 2017 trust income \$ _____

11. Add lines 7 through 10 for total trust distributions \$ _____

TRUST ACCOUNT BALANCE

12. Aggregate balance of trust accounts as of December 31, 2018 (line 1 + line 6 – line 11) \$ _____

*** Include all 2018 income which was earned by and distributed with the account.**

If the ending balances of Schedules IA and IIA do not match, a reconciliation of the difference must be attached to this report.

SCHEDULE IIIA

Reconciliation of Individual Trust Accounts if Withdrawing Excess Income

- 1. Enter total trust account balance as of December 31, 2017 from the 2017 Annual Report \$ _____
- 2. Enter 2017 income distributed after January 1, 2018 \$ _____
- 3. Subtract line 2 from line 1 for the balance after the income distribution \$ _____

TRUST PRINCIPAL ADDITIONS

- 4. Enter 2018 gross pre-need trust agreement receipts \$ _____
- 5. Enter amounts excluded from trust requirements in 2018 (up to 15%) \$ _____
- 6. Subtract line 5 from line 4 for net principal added to trust accounts during 2018 \$ _____

TRUST PRINCIPAL DISTRIBUTIONS

- 7. Enter amount disbursed from trust during 2018 for agreement performances* \$ _____
- 8. Enter amount disbursed from trust during 2018 for agreement cancellations* \$ _____
- 9. Enter amount disbursed from trust during 2018 for construction* \$ _____
- 10. Add lines 7 through 9 for total trust principal distribution(s) during 2018 \$ _____

TRUST INCOME, LOSSES AND EXPENSES

- 11. Enter interest and/or dividends earned by trust accounts during 2018 \$ _____
- 12. Enter losses (if any) sustained by trust accounts during 2018 \$ _____
- 13. Calculate the net **REALIZED** income or net loss by subtracting line 12 from line 11 \$ _____
- 14. Enter 2018 trust administrative fees/expenses, including taxes, paid from 2018 trust income (Please note: the amount on this line **cannot** exceed the amount on line 13.) \$ _____
- 15. Trust account balance as of December 31, 2018 (Line 3 + Line 6 – Line 10 + Line 11– Line 12 – Line 14) \$ _____

CALCULATION OF TRUST INCOME AVAILABLE FOR DISTRIBUTION

- 16. Net **REALIZED** income or net loss from line 13 \$ _____
If the amount is a net loss, skip lines 17 through 19 and enter a zero on line 20.
- 17. 2018 trust administrative fees/expenses, including taxes, from line 14 \$ _____
- 18. 2018 income distributed during the year for performances, cancellations or construction \$ _____
- 19. 2018 income required to be retained from Schedule IIB, line 3 \$ _____
- 20. If shortage from 2017 CPI, subtract as well \$ _____
- 21. Trust income available for distribution to pre-need seller (Line 16 – Line 17 – Line 18 – Line 19 – Line 20) \$ _____

TRUST ACCOUNT BALANCE ADJUSTED FOR ALL 2018 ACTIVITY

- 22. Calculate this amount based on the pre-need seller's intended treatment of income available for distribution. If there is no income available for distribution, carry over the amount from line 15 to line 22. \$ _____

a) The entire amount on Line 20 will be distributed in 2019. Yes ___ No ___
If you answered yes, subtract line 20 from line 15 and enter the result on line 21.
If you answered no, go on to the next option.

b) If a partial distribution in an amount less than the amount on Line 20 will be made in 2018, enter that amount on the line provided. Amount \$ _____
Subtract the amount to be distributed from line 15 and enter the result on line 21.

*** Include all 2018 income which was earned by and distributed with the account.**

If the ending balances of Schedules IA and IIIA do not match, a reconciliation of the difference must be attached to this report.

SCHEDULE IVB
Reconciliation of Master Trust Accounts (MTA)

1. Enter the market value balance of the MTA as of December 31, 2017	\$	
2. Enter 2017 income distributed after January 1, 2018	\$	
3. Calculate the balance after the income distribution (line 1 – 2)		\$
MASTER TRUST PRINCIPAL ADDITIONS		
4. Enter 2018 gross pre-need trust agreement receipts	\$	
5. Enter amounts excluded from trust requirements in 2018 (up to 15%)	\$	
6. Calculate net principal added to MTA during 2018 (line 4 – 5)		\$
MASTER TRUST PRINCIPAL DISTRIBUTIONS		
7. Enter amount disbursed from trust during 2018 for agreement performances	\$	
8. Enter amount disbursed from trust during 2018 for agreement cancellations	\$	
9. Enter amount disbursed from trust during 2018 for construction	\$	
10. Calculate total MTA distribution(s) during 2018 (line 7 + 8 + 9)		\$
MASTER TRUST INCOME, LOSSES AND EXPENSES		
11. Enter gross realized gain earned by MTA during 2018	\$	
12. Enter gross realized loss sustained by MTA during 2018	\$	
13. Calculate the MTA net realized gain or loss (line 11 – 12)	\$	
14. Enter 2018 MTA administrative fees/expenses, including taxes, paid from 2018 trust income (Please note: the amount on this line must not exceed the amount on line 13.)	\$	
15. Enter gross unrealized gain earned by MTA during 2018	\$	
16. Enter gross unrealized loss sustained by MTA during 2018	\$	
17. Calculate the MTA net unrealized gain or loss (line 15 – 16)	\$	
18. Calculate the MTA total net gain or loss by combining lines 13 and 17		\$
19. MTA market value as of December 31, 2018 (line 3 + 6 – 10 + 11 – 12 – 14 + 15 – 16)		\$
CALCULATION OF TRUST INCOME AVAILABLE FOR DISTRIBUTION (NEW CALCULATION BEGAN IN 2015)		
20. MTA total net REALIZED gain or loss from line 13 If the amount is a net loss, skip lines 21 through 23 and enter a zero on line 25.	\$	
21. 2018 MTA administrative fees/expenses, including taxes, from line 14	\$	
22. 2018 income distributed during the year for performances, cancellations or construction	\$	
23. 2018 income required to be retained from Schedule IIB, line 3	\$	
24. 2017 CPI Shortage to make up in 2018 (show as positive number)		\$
25. MTA income available for distribution to pre-need seller (line 20 – 21 – 22 – 23 -24)		\$
MASTER TRUST ACCOUNT MARKET VALUE ADJUSTED FOR ALL 2018 ACTIVITY		
26. Calculate this amount based on the pre-need seller's intended treatment of income available for distribution. If there is no income available for distribution, carry over the amount from line 19 and go on to line 26.		\$
a) The entire amount on line 25 will be retained in the master trust account in lieu of CPI. If you answered yes, carry over the amount from line 19 to line 25. If you answered no, go on to the next option.	Yes <input type="checkbox"/> No <input type="checkbox"/>	
b) The entire amount on Line 25 will be distributed in 2019. If you answered yes, subtract line 25 from line 19 and enter the result on line 26. If you answered no, go on to the next option.	Yes <input type="checkbox"/> No <input type="checkbox"/>	
c) If a partial distribution in an amount less than the amount on Line 25 will be made in 2019, enter that amount on the line provided. Subtract the amount to be distributed from line 19 and enter the result on line 26.	Amount \$	
27. Deficiency calculated for 2017 and/or 2018 CPI Shortage to be added to 2019 Annual Report	\$	
TOTAL CONTRACT OBLIGATIONS AS OF DECEMBER 31, 2018		
28. Enter the amount of total pre-need contract obligations outstanding as of December 31, 2018	\$	

If the ending balances of Schedules IB and IVB do not match, a reconciliation of the difference must be attached to this report.

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