



STATE OF ILLINOIS  
COMPTROLLER  
LESLIE GEISSLER MUNGER

# ILLINOIS CEMETERY CARE ACT

## *Annual Report Forms*

## **GENERAL INSTRUCTIONS**

Each licensee's annual report is due 75 days after the end of a licensee's fiscal year. If needed, upon written request to the Comptroller, an additional extension of 60 days will be granted for good cause. To be considered, requests for extension must be postmarked no later than the due date of your annual report. Please be aware that Section 12 of the Illinois Cemetery Care Act requires the Comptroller to impose upon a licensee a penalty of \$5 for each and every day the licensee remains delinquent in submitting an annual report within the time required. 760 ILCS 100/12. Incomplete or illegible reports may result in the imposition of the penalty. Licensees must submit an original report, one copy of the report, and a check or money order in the amount of \$10 payable to the Comptroller, State of Illinois.

*Please send the report to:*

Office of the Comptroller • PLACE Division  
P.O. Box 20790  
Springfield, Illinois 62708

If you have any questions please contact our office at 1-877-203-3401.

The Illinois Office of the Comptroller reserves the right to reject incomplete or illegible reports. To that end, please adhere to the following guidelines when preparing your report:

- Return this form with all pages completed and all spaces answered. All inapplicable questions should be marked "N/A".
- Information provided by the licensee must be legible and completed in ink.
- Of the pages requesting financial data, please complete the "Annual Statement of Care Fund Net Assets", "Statement of Changes in Care Fund Net Assets", and the "Care Fund - Income and Expense Information" forms provided by this office. Use of computer generated printouts to present the detailed data required on the schedules is acceptable so long as the printouts provide the information requested by this office and the appropriate totals are reflected on the forms provided by this office.
- Provide all year-end investment reports from banks or trust companies, as applicable.
- **Bond Requirement:** Section 12 of the Cemetery Care Act requires the licensee to submit with its Annual Report an increased fidelity bond or letter of credit where its Annual Report shows an increase in the total amount of care funds held in trust from the previous year. The increased fidelity bond or letter of credit must equal the greater of ten percent of the total amount of care funds held in trust (excluding the first \$15,000 of the care funds held in trust) or \$1,000. The Cemetery Care Act requires the Comptroller to reject Annual Reports that are not accompanied by the appropriate increased fidelity bond or otherwise excused. 760 ILCS 100/12. Section 9 (c) of the Cemetery Care Act excludes licensees holding less than \$15,000 from the bond requirement. 760 ILCS 100/1, *et. seq.*
- Forms may be duplicated unless otherwise indicated.

### **Explanation of Terms**

**Terms used throughout the Cemetery Care Act Annual Report have the meanings indicated below.**

<b>Administrative Expenses</b>	Fees charged by a trustee for the administration of the Care Fund.
<b>Care Fund Income</b>	Ordinary income from the investments of the Care Fund to be used for the care of the cemetery.
<b>Care Fund</b>	Any real or personal property impressed with a trust by the terms of any gift, grant, contribution, payment, legacy, or pursuant to contract, accepted by any cemetery authority owning, operating, controlling, or managing a privately operated cemetery, or by any trustee or licensee, agent, or custodian for the same, under Section 3 of the Illinois Cemetery Care Act, and the amounts set aside under Section 4 of the Illinois Cemetery Care Act, and any income accumulated therefrom, where legally so directed by the terms of the transaction by which the principal was established. 760 ILCS 100/1, <i>et. seq.</i>
<b>Cemetery Authority</b>	A person, firm, corporation, trustee, partnership, association, or municipality owning, operating, controlling, or managing a cemetery or holding lands for burial grounds or burial purposes in this State.
<b>Corporation</b>	A statutory entity having authority under law to act as a single person distinct from the shareholders that make it up and having rights to issue stock and exist indefinitely. 805 ILCS 5/1.01, <i>et. seq.</i>
<b>Corporate Fiduciary</b>	A trust company; the trust department of a bank, savings bank, savings and loan association, a foreign banking corporation issued a certificate of authority pursuant to the Foreign Banking Office Act; or any person that is required to and has received a certificate of authority under this act authorizing the exercise of trust powers. A national bank or federally chartered savings and loan association or savings bank which is authorized by the appropriate federal agency to accept and execute trust and which has its principal place of business in this state, whenever in this act such construction is necessary so that the national bank or federally chartered savings and loan association or savings bank may enjoy and exercise in this state all of the powers, rights and privileges authorized or permitted to a corporate fiduciary holding a certificate of authority under the Corporate Fiduciary Act. 205 ILCS 620/1-5.05.
<b>Custodian</b>	A depository holding Care Fund Trust Funds entrusted to a licensee or independent trustee under the Illinois Cemetery Care Act.
<b>Custodial Expenses</b>	Fees charged by the Custodian.
<b>Independent Trustee</b>	A trustee, other than licensee, that has a written agreement with the licensee to hold and administer the entrusted funds for the benefit of the consumer. Section 3 of the Cemetery Care Act (760 ILCS 100/3) mandates licensee to entrust all funds over \$500,000.00 with an (multiple) Independent Trustee(s).
<b>Licensee</b>	A person issued a license by the Office of the Comptroller pursuant to the Illinois Cemetery Care Act. 760 ILCS 100/1, <i>et. seq.</i>
<b>License Number</b>	A unique number assigned by the Office of the Comptroller to a licensee under the Illinois Cemetery Care Act.
<b>Name of Business</b>	The name under which a business entity is commonly known.
<b>Person</b>	Any person, partnership, association, corporation, or other entity.
<b>Trustee</b>	A person authorized to hold funds in trust under the Illinois Cemetery Care Act.

**ANNUAL STATEMENT**  
**Illinois Cemetery Care Act**

License Number \_\_\_\_\_ Fiscal Year End Date \_\_\_\_\_

NAME OF LICENSEE \_\_\_\_\_

NAME OF BUSINESS \_\_\_\_\_

FEDERAL EMPLOYER IDENTIFICATION NUMBER; IF APPLICABLE \_\_\_\_\_

STATE OF ILLINOIS SALES TAX IDENTIFICATION NUMBER; IF APPLICABLE \_\_\_\_\_

NAME OF LOCAL CONTACT PERSON \_\_\_\_\_

CEMETERY LOCATION ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ COUNTY \_\_\_\_\_

MAILING ADDRESS IF DIFFERENT THAN ABOVE \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ COUNTY \_\_\_\_\_

BUSINESS TELEPHONE (\_\_\_\_) \_\_\_\_\_ FAX (\_\_\_\_) \_\_\_\_\_ E-MAIL ADDRESS \_\_\_\_\_

**Form of Ownership** ( ) Association ( ) Sole Proprietorship ( ) Partnership ( ) Corporation  
( ) Other \_\_\_\_\_

Corporate Parent or Partnership (if applicable) \_\_\_\_\_

Corporate Contact Person \_\_\_\_\_ Telephone Number \_\_\_\_\_  
(Individual responsible for books and records)

BUSINESS ADDRESS OF CORPORATE PARENT \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

1. Please indicate if you are licensed under either of the following:  
\_\_\_\_ Illinois Funeral or Burial Funds Act \_\_\_\_ Illinois Pre-Need Cemetery Sales Act
2. Do you operate a Crematory? \_\_\_\_ Yes \_\_\_\_ No  
If yes, list registration number \_\_\_\_\_
3. Did you sell any undeveloped interment, entombment or inurnment spaces during the year? \_\_\_\_ Yes \_\_\_\_ No
- 3a. If yes, did you provide written notice to the Comptroller within 30 days of the first sale as required by the Illinois Pre-Need Cemetery Sales Act? \_\_\_\_ Yes \_\_\_\_ No
4. Has there been a change in the ownership of the business location under this license number in the last 12 months? \_\_\_\_ Yes \_\_\_\_ No If yes, list date of the sale \_\_\_\_\_
5. Have you changed the form of ownership in the last 12 months? \_\_\_\_ Yes \_\_\_\_ No  
*Example:* from Individual Ownership to Corporate Ownership  
If yes, list date of change \_\_\_\_\_ Changed to \_\_\_\_\_
6. Have you changed the Independent Trustee in the last 12 months? \_\_\_\_ Yes \_\_\_\_ No  
If yes, how many times? \_\_\_\_\_  
If yes, please submit with this form a copy of a valid trust agreement if you have not yet done so.
7. Has the licensee, when acting as trustee, changed custodians in the last 12 months? \_\_\_\_ Yes \_\_\_\_ No
8. Are there any existing loans from the Care Fund? \_\_\_\_ Yes \_\_\_\_ No
9. During the past 12 months have you factored, discounted, or sold to a third party any installment basis contracts that require care fund deposits? \_\_\_\_ Yes \_\_\_\_ No
10. Did you use a prepackaged computer application to generate the cemetery care funds information necessary to complete this form? \_\_\_\_ Yes \_\_\_\_ No  
If yes, what is the name of the application? \_\_\_\_\_
11. Please indicate the number of interments made during the last 12 months \_\_\_\_\_

**FOR OFFICE USE ONLY- ILLINOIS CEMETERY CARE ACT**

Internal Code _____/_____/_____	Fee Received ( ) Yes ( ) No	Received by _____ Date _____
Postmark Date _____/_____/_____	Check # _____ For \$ _____	Entered in full by _____ Date _____
3 <sup>rd</sup> Party ( ) SCI ( ) LGII Other _____		Verified by _____ Date _____

**ANNUAL STATEMENT OF NET CARE FUND ASSETS**

**Cemetery Care Trust Funds**

Fiscal Year Ending \_\_\_\_\_ Cash \_\_\_\_\_ Accrual \_\_\_\_\_

	(A) Beginning of Year **	(B) End of Year
<b><u>Assets of Care Fund</u></b>		
1. Principal cash (Non-interest bearing accounts only).	\$ _____	\$ _____
2. Undistributed income (Interest and dividends not withdrawn from investments).	\$ _____	\$ _____
3. Care Fund investments and other Care Fund assets at original cost (Insert the Page 5, Column (7) total in (B)).	\$ _____	\$ _____
4. Contracts paid in full but not deposited to the Care Fund by the end of the reporting year (Insert the Page 6, Amount Due Care Fund total in Column (B)).	\$ _____	\$ _____
5. Total assets of Care Fund (Add lines 1, 2, 3, and 4).	\$ _____	\$ _____
<b><u>Less Liabilities of Care Fund</u></b>		
6. Undistributed income (Interest and dividends not withdrawn from investments).	\$ _____	\$ _____
7. Other liabilities (Transactions or adjustments that result in a decrease in the Care Fund principal). Attach additional schedules and explanation as needed.	\$ _____	\$ _____
8. Total liabilities (Add lines 6 and 7).	\$ _____	\$ _____
9. Net of Care Fund assets (Line 5 less line 8).	\$ _____	\$ _____
10. Balance, beginning of year (From Line 9 under Column (A) above).		\$ _____

\*\*The amounts indicated under Column A may be obtained from the licensee's Annual Report from the previous reporting year.

**STATEMENT OF CHANGES IN NET CARE FUND ASSETS**

**Additions to Care Fund**

- |  |          |
|--|----------|
| 11. Total amount allocated from contracts paid in full for<br>sale of lots, graves, crypts, or niches; the imputed value<br>of lots, graves, crypts, or niches; and for the transfer<br>of ownership rights. | \$ _____ |
| 12. Gifts and contributions.   | \$ _____ |
| 13. Gain from selling investments at more<br>than the cost of purchase (Insert the Page 5,<br>Column (4) total if appropriate).  | \$ _____ |
| 14. Other additions (Transactions or adjustments that<br>result in an increase in the Care Fund principal).<br>Attach additional schedules and explanation as needed.  | \$ _____ |
| 15. Total additions (Add lines 11, 12, 13, and 14).  | \$ _____ |

**Deductions from Care Fund**

16. Loss from selling investments at less than the cost of purchase  
(Insert the Page 5, Column (5) total if appropriate). \$ \_\_\_\_\_
17. Other deductions (Transactions or adjustments that  
result in a decrease in the Care Fund principal).  
Attach additional schedules and explanation as needed. \$ \_\_\_\_\_
18. Total deductions (Add lines 16 and 17). \$ \_\_\_\_\_
19. Balance, end of year (Add lines 10 and 15, less line 18).  
Total must match Page 3, Column (B) Line 9. \$ \_\_\_\_\_

**Care Fund****Income and Expense Information**

1. Net surplus beginning of year. \$ \_\_\_\_\_
2. Income earned on Care Fund investments during current  
year (Insert the Page 5, Column (9) total). \$ \_\_\_\_\_
3. Total income (Add lines 1 and 2). \$ \_\_\_\_\_
- 4A. Administrative expenses.  
(Detail name and amount below)
- |       |          |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
- 4B. Total administrative expenses (Sum of 4A). \$ \_\_\_\_\_
- 5A. Custodial expenses.  
(Detail name and amount below)
- |       |          |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
- 5B. Total custodial expenses (Sum of 5A). \$ \_\_\_\_\_
- 6A. Please provide actual or estimates of total expenditures from the Care Fund Income made for the categories of  
cemetery care and maintenance set forth below. Indicate whether the expenditure totals that you provide are  
actual expenditures or estimates. Retain at the cemetery authority an explanation of how the estimates were  
arrived at for review at the Comptroller's request.
- |   | <u>ACTUAL</u> | <u>ESTIMATE</u> |
|---|---------------|-----------------|
| (i) Cutting and trimming of lawn, shrubs, and trees at reasonable intervals   | \$ _____      | \$ _____        |
| (ii) Maintenance of graves, crypts, niches, family mausoleums, memorials, and markers   | \$ _____      | \$ _____        |
| (iii) Maintenance of drains, water lines, roads, buildings, fences, and other structures  | \$ _____      | \$ _____        |
| (iv) Maintenance of machinery, tools, and equipment for cemetery care   | \$ _____      | \$ _____        |
| (v) Compensation of employees associated with the above, payment of insurance<br>premiums, payments for employee pension, and other benefit plans | \$ _____      | \$ _____        |
| (vi) Overhead expenses for the above items. Please include an explanation of<br>the manner used to calculate this amount.                         | \$ _____      | \$ _____        |
| (vii) Maintenance of records of ownership, transfers, and burials   | \$ _____      | \$ _____        |
| (viii) Other expenses. Please attach an explanation of those expenditures in this section.  | \$ _____      | \$ _____        |
- 6B. Total Cemetery and Maintenance Expenses.(Must equal total of lines 6A(i)-6A(viii) above). \$ \_\_\_\_\_
7. Total expenses (Add lines 4-B, 5-B, and 6-B). \$ \_\_\_\_\_
8. Net surplus (deficit) end of year (Line 3 less line 7). \$ \_\_\_\_\_

**Instructions:** Please complete the investment data requested below or use an additional schedule to present the detailed data requested herein and provide the appropriate totals on this form. Subtotal the investment data by the investment categories noted below, indicating the type of investment in Column\*. If you prefer, you may list each sub-category on a separate page. Also, please indicate whether the investments are held by the licensee as trustee or by an independent trustee, as appropriate by checking one below.

**Independent Trustee** ☐

[illegible]

(A) Checking and/or Savings Accounts (B) Certificates of Deposits/Share Accounts (C) Treasury Certificates (D) T-Notes, T-Bonds, T-Bills, and Savings Bonds (E) Government agency insured securities, FNMA's, GNMA's, and FHLMC's (F) Stocks (G) Secured corporate debt (H) Unsecured corporate debt (I) Loans (J) Real Estate (K) Other (give description of investment)

**DETAILED SCHEDULE OF CONTRACTS PAID IN FULL BUT NOT  
DEPOSITED TO THE CARE FUND BY THE END OF THE REPORTING YEAR**

**Instructions:** List all accounts for which payment was received in full but not deposited to the Care Fund by the end of your reporting year. Use of additional schedules to present the data required herein is acceptable provided that the appropriate totals are reflected on this form.

[illegible]

**ALL CONTRACTS USED THIS FISCAL YEAR**

Indicate the contract number for the first contract applicable to the fiscal year of the report. \_\_\_\_\_

Indicate the contract number for the final contract applicable to the fiscal year of the report. \_\_\_\_\_

Check which Acts are applicable to the contract numbers for the fiscal year:

1. Cemetery Care Act \_\_\_\_\_
2. Illinois Pre-Need Cemetery Sales Act (Merchandise) \_\_\_\_\_
3. Illinois Pre-Need Cemetery Sales Act (Construction) \_\_\_\_\_
4. Illinois Funeral or Burial Funds Act \_\_\_\_\_

## CUSTODIAN INFORMATION

**Instructions:** Please provide the following information, if applicable, as it pertains to the depository of the trust funds for which the licensee is the trustee.

CURRENT NAME \_\_\_\_\_

FORMER NAME (if applicable) \_\_\_\_\_

STREET, CITY, STATE, ZIP \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_

TELEPHONE \_\_\_\_\_

AMOUNT HELD AS OF DATE OF ANNUAL REPORT \$ \_\_\_\_\_

CURRENT NAME \_\_\_\_\_

FORMER NAME (if applicable) \_\_\_\_\_

STREET, CITY, STATE, ZIP \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_

TELEPHONE \_\_\_\_\_

AMOUNT HELD AS OF DATE OF ANNUAL REPORT \$ \_\_\_\_\_

TOTAL OF ALL CUSTODIAN ACCOUNTS \$ \_\_\_\_\_

## INDEPENDENT TRUSTEE

**Instructions:** Please provide the following information, if applicable, as it pertains to your current independent trustee(s) and any other independent trustee(s) of the Care Fund during your reporting year.

	<u>Agreement</u> <u>Date</u>	<u>Cancellation</u> <u>Date</u>
NAME _____	_____	_____
ADDRESS _____		
CONTACT PERSON _____ TELEPHONE _____		
TOTAL AMOUNT HELD \$ _____ AT COST (AT TIME OF PURCHASE )		
NAME _____	_____	_____
ADDRESS _____		
CONTACT PERSON _____ TELEPHONE _____		
TOTAL AMOUNT HELD \$ _____ AT COST (AT TIME OF PURCHASE )		
NAME _____	_____	_____
ADDRESS _____		
CONTACT PERSON _____ TELEPHONE _____		
TOTAL AMOUNT HELD \$ _____ AT COST (AT TIME OF PURCHASE )		
TOTAL AMOUNT HELD IN TRUST BY INDEPENDENT TRUSTEE(S) \$ _____		

## BOND OR LETTER OF CREDIT INFORMATION

**Instructions:** Fill out the following for each separate Bond Company or Bank as appropriate.

NAME OF BOND COMPANY or BANK HOLDING LETTER OF CREDIT	BOND or LETTER OF CREDIT NUMBER	EXPIRATION DATE	\$ AMOUNT
<hr/>			
BUSINESS NAME OF LOCAL AGENT or BANK	NAME OF LOCAL AGENT or BANK TRUST OFFICER	TELEPHONE	
<hr/>			
BUSINESS ADDRESS OF LOCAL AGENT or BANK	CITY	STATE	ZIP
<hr/>			
\$			
NAME OF BOND COMPANY or BANK HOLDING LETTER OF CREDIT	BOND or LETTER OF CREDIT NUMBER	EXPIRATION DATE	AMOUNT
<hr/>			
BUSINESS NAME OF LOCAL AGENT or BANK	NAME OF LOCAL AGENT or BANK TRUST OFFICER	TELEPHONE	
<hr/>			
BUSINESS ADDRESS OF LOCAL AGENT or BANK	CITY	STATE	ZIP
<hr/>			
\$			
NAME OF BOND COMPANY or BANK HOLDING LETTER OF CREDIT	BOND or LETTER OF CREDIT NUMBER	EXPIRATION DATE	AMOUNT
<hr/>			
BUSINESS NAME OF LOCAL AGENT or BANK	NAME OF LOCAL AGENT or BANK TRUST OFFICER	TELEPHONE	
<hr/>			
BUSINESS ADDRESS OF LOCAL AGENT or BANK	CITY	STATE	ZIP

Total amount of bond or letter of credit: \$ \_\_\_\_\_

## OFFICER / STOCKHOLDER / PARTNER / CEMETERY AUTHORITY / OWNER Information

**Instructions:** Please provide the following information for all persons who newly assumed the following positions as they relate to the licensee during the reporting year: a corporation officer, a stockholder owning 10% or more stock in the corporation, an owner, a partner, or a cemetery authority member.

FIRST NAME	MIDDLE NAME	LAST NAME		
<hr/>				
BUSINESS ADDRESS	CITY	STATE	ZIP	TELEPHONE NUMBER
<hr/>				
RESIDENT STREET ADDRESS	CITY	STATE	ZIP	TELEPHONE NUMBER
<hr/>				
PRIMARY OCCUPATION or PROFESSION				
<hr/>				

Relationship to Cemetery Authority or Corporation  
(e.g., Member, Treasurer, Corporate Board of Directors)

### INDEPENDENT TRUSTEE CERTIFICATION

If licensee has more than one Independent Trustee this form should be copied, completed, and notarized for each Independent Trustee.

I, the undersigned \_\_\_\_\_, Independent Trustee of the investments for  
(Name of Licensee) \_\_\_\_\_ as listed on page \_\_\_\_\_ of this Annual  
Report as of (date) \_\_\_\_\_, \_\_\_\_\_ being first duly sworn, state that the  
enclosed information is correct to the best of my knowledge.

Please indicate whether or not the bank or trust company provided is a corporate fiduciary (check one):

Corporate Fiduciary ☐ ☐

Non-Corporate Fiduciary ☐ ☐

By checking 'Corporate Fiduciary', the endorser attests that the bank or trust company provided herein is a corporate fiduciary as defined under the Corporate Fiduciary Act (205 ILCS 620).

SIGNATURE \_\_\_\_\_

NAME OF BANK or TRUST COMPANY \_\_\_\_\_

Subscribed and sworn to before me in \_\_\_\_\_ County, in the State of Illinois by the said  
\_\_\_\_\_ who personally appeared before me in the aforesaid County and State,  
this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

NOTARY PUBLIC \_\_\_\_\_

NOTARY SEAL

My commission expires \_\_\_\_\_

### LICENSEE CERTIFICATION

This section of the report must be completed by all licensees.

I, the undersigned (owner, officer, partner, trustee) \_\_\_\_\_  
of (Name of Licensee) \_\_\_\_\_ being duly sworn,  
state that I have examined this Annual Statement for the year ending \_\_\_\_\_,  
and that all information included in this report is correct to the best of my knowledge and fully complies with all provisions of the Illinois Cemetery Care Act, 760 ILCS 100/1, *et seq.*

I further understand that violations of provisions of the above Act may constitute a Class 4 felony.

NAME \_\_\_\_\_

TITLE \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

Subscribed and sworn to before me in \_\_\_\_\_ County, in the State of Illinois by the  
said \_\_\_\_\_ who personally appeared before me in the aforesaid County  
and State, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

NOTARY PUBLIC \_\_\_\_\_

My commission expires \_\_\_\_\_

NOTARY SEAL

## CEMETERY CARE FUND BOND/LETTER OF CREDIT WORKSHEET

The Office of the Comptroller (IOC) pursuant to its authority under the Cemetery Care Act (Act) requires each licensee with care funds in excess of \$15,000 to secure and maintain a bond or letter of credit in the minimum amount of \$1,000. For those licensees whose Total Year-End Net Assets (as provided on Page 3, Line 9, Column B) are less than \$15,000, please apply "N/A" to each section of this page. Where applicable, licensees must maintain additional bonding or letters of credit for those funds not entrusted to a corporate fiduciary. The IOC will excuse additional bonds or letters of credit upon demonstration that the licensee has entrusted care funds to a corporate fiduciary. Upon completion of this worksheet, if it has been determined that a bond or letter of credit is necessary, please note that the IOC must have the appropriate documentation on file. Failure to submit the appropriate bonds, riders, letters of credit, etc. will result in the delay of the acceptance of the report and may result in the levy of fines. Please complete Sections I and II to determine the total amount of bond or letter of credit applicable to you.

### Section I.

#### Fund Identification

Please complete Section I to identify the amount of trust funds that the licensee has entrusted to the management of a corporate fiduciary and those funds that have been entrusted elsewhere.

In completing Section I, please provide the complete name of each person or entity holding funds for the licensee, including the licensee if the licensee acts as trustee for any amount of trust funds. Prior to entering the corresponding amount of funds entrusted to a trustee, determine whether the trustee is a corporate fiduciary as defined under Section 2-10 of the Corporate Fiduciary Act (205 ILCS 620/2-10). You may make this determination by consulting the trustee or by visiting these Internet sites: [www2.fdic.gov/structur/trust/search.cfm](http://www2.fdic.gov/structur/trust/search.cfm) and [www.obre.state.il.us/cbt/regenty/btreg.htm](http://www.obre.state.il.us/cbt/regenty/btreg.htm). After determining the trustee's corporate fiduciary status, indicate the amount of funds entrusted to the trustee in the appropriate "Entrusted: Corporate Fiduciary" or "Entrusted: Non-Corporate Fiduciary" column.

Name of Trustee	Column 1	Column 2
	Entrusted: Corporate Fiduciary	Entrusted: Non- Corporate Fiduciary
A)	\$	\$
B)		
C)		
D)		
E)		
F)		
G)		
<b>TOTAL COLUMNS 1 &amp; 2*</b>	<b>\$</b>	<b>\$</b>

\* The amount of funds entrusted with a Corporate Fiduciary when combined with the amount of funds entrusted with a Non-Corporate Fiduciary should equal the Total Year-End Net Assets, Page 3, Line 9, Column B.

### Section II.

#### Calculation of Bond/Letter of Credit Due

Please perform the following calculation to determine the amount of bond or letter of credit the licensee must secure.

Total of Section I, Column 2	\$
Less \$15,000 Exemption	-15,000
Amount subject to bond	\$
Multiply by .10	X .10
Total bond/letter of credit	\$

The licensee must secure a bond or letter of credit in the amount indicated above.  
ALL LICENSEES WITH A BOND OR LETTER OF CREDIT MUST HAVE A MINIMUM AMOUNT OF \$1,000.

The bond or letter of credit secured to satisfy the Act must meet certain qualifications. The bond or letter of credit must "run to" or "indemnify" the Comptroller, State of Illinois. The amount (or penal sum) of the bond must reflect that which is calculated using this worksheet and the Total Year-End Net Assets, Page 3, Line 9, Column B. Further, a bond secured to fulfill this responsibility must be executed by the licensee and be issued by a bonding or insurance company authorized to do business in the State of Illinois. A letter of credit secured to fulfill the responsibility must be irrevocable, unconditional and issued by a bank or trust company authorized to do business in the State of Illinois.