



DEPARTMENT OF FINANCIAL SERVICES
Division of Funeral, Cemetery, and Consumer Services
200 East Gaines Street
Tallahassee, FL 32399-0361

FINANCIAL STATEMENT INSTRUCTIONS

Instructions for Forms DFS-PNL-R2A & DFS-PNL-R2B

- (1) Pursuant to Rule 69K-5.0026, F.A.C., preneed licensees desiring to renew a preneed license must submit with their application for licensure renewal the following two financial statements:
 - A) Balance Sheet (Form DFS-PNL-R2A)
 - B) Income Statement (Form DFS-PNL-R2B)
- (2) The Balance Sheet and Income Statement must be prepared in accordance with generally accepted accounting principles (GAAP).
- (3) GAAP requires accrual basis financial statements; cash basis financial statements are not acceptable.
- (4) The financial statements must be for the preneed licensee's most recently completed fiscal year.
- (5) Financial statements must be specifically for, and in the name of, the preneed licensee. Financial statements showing the preneed licensee's parent firm, or consolidated financial statements for a group of firms, including the preneed licensee, are not acceptable.
- (6) Alternatively, pursuant to Rule 69K-5.0026, F.A.C., a preneed licensee may have its Balance Sheet and Income Statement prepared by a Certified Public Accountant (CPA), in a form determined by the CPA to comply with GAAP.

INCOME STATEMENT

<u>Section 1. LICENSE INFORMATION</u>	
Name: _____	Preneed
license number: _____	
For renewal effective on: <u>7/1/20</u>	
For the Year Ending (MM/DD/YYYY): _____	
<u>Section 2. INCOME</u>	
	<u>AMOUNT</u>
<u>Preneed Merchandise and Services Fulfilled:</u>	
<u>At-Need Merchandise and Services:</u>	
<u>Interest Income:</u>	
<u>Other Income:</u>	
_____ - _____	
- <u>TOTAL INCOME:</u>	
<u>Section 3. EXPENSES</u>	
<u>Selling, General, and Administrative Expenses</u>	<u>AMOUNT</u>
<u>Admin Fees - Trust:</u>	
<u>Advertising:</u>	
<u>Commissions:</u>	
<u>Dues & Subscriptions:</u>	
<u>Depreciation & Amortization:</u>	
<u>Insurance:</u>	
<u>Interest:</u>	
<u>Office Supplies:</u>	
<u>Outside Services:</u>	
<u>Printing & Supplies:</u>	
<u>Professional Fees:</u>	
<u>Rent:</u>	
<u>Sales:</u>	
<u>Salaries:</u>	
<u>Taxes & Licenses:</u>	
<u>Telephone:</u>	
<u>Travel:</u>	

<u>Repairs and Maintenance:</u>	
<u>Utilities:</u>	
<u>Other Expenses:</u> _____ - _____	
<u>Total Selling, General, and Administrative Expenses:</u>	
<u>Cost of Sales Expenses:</u>	
<u>TOTAL EXPENSES</u> <i>(i.e. add Selling, General, and Administrative Expenses and Cost of Sales Expenses for Total)</i>	
<u>Section 4. EARNINGS INFORMATION</u>	
	<u>AMOUNT</u>
<u>Income (Loss) from Operations before Federal and State Income Taxes and Extraordinary Items:</u>	
<u>Extraordinary Items (Attach schedule and explanation):</u>	
<u>Federal and State Income Taxes:</u>	
<u>Income (Loss) from Current Year:</u>	
<u>Retained Earnings for Previous Year:</u>	
<u>Deduct Dividends to Stockholders:</u>	
<u>Other Charges and Credits to Retained Earnings:</u>	
<u>Retained Earnings for Current Year End:</u> <i><u>This amount must match the Retained Earnings on the Balance Sheet, Form DFS-PNL-R2A</u></i>	
<u>Section 5. SIGNATURE</u>	
<u>Pursuant to Section 497.159, F.S., the act of knowingly giving false information in the course of applying for or obtaining a license, with intent to mislead the board or a public employee in the performance of her or his official duties, or the act of attempting to obtain or obtaining a license by knowingly misleading statements or knowing misrepresentations, constitutes a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.</u> <u>Under penalties of perjury, I declare that I have read the foregoing claim form and that the facts stated in it are true to the best of my knowledge and belief.</u>	
_____ <u>Signature of Licensee</u>	_____ <u>Date Signed</u>
_____ <u>Print Name of Licensee</u>	