

BALANCE SHEET OF PRENEED LICENSEE
Division of Funeral, Cemetery, and Consumer Services
Form DFS-PNL-R2A

Preneed licensee: «LicenseeName2»
 Preneed license number: «LICENSEE_LICENSE_NUM»
 For renewal effective on: 7/1/20__
 Balance Sheet as of _____, _____ (Month Day Year)

ASSETS

CURRENT ASSETS

Cash on Hand	_____	
Cash in Bank (do not include Chapter 497, F.S., Trusts)	_____	
Short-term investments with maturity of 12 months or less	_____	
Receivables:		
Accounts Receivable	_____	
Other	_____	
Less: Allowance for Doubtful		
Accounts	(_____)	
Total Net Current Accounts Receivable	_____	
Inventory	_____	
Prepaid Expenses	_____	
Accrued Income Due from Trust Fund*	_____	
Other Accrued Income	_____	
Other Current Assets:		
_____	_____	
_____	_____	
Total Current Assets		_____

FIXED ASSETS (PROPERTY & EQUIPMENT):

Office Furniture and Equipment	_____	
Less: Accumulated Depreciation	(_____)	
Automobiles and Other Vehicles	_____	
Less: Accumulated Depreciation	(_____)	
Leasehold Improvements	_____	
Less: Accumulated Depreciation	(_____)	
Real Estate Owned	_____	
Less: Accumulated Depreciation	(_____)	
Other Fixed Assets:		
_____	_____	
_____	_____	
Total Fixed Assets		_____

NON-CURRENT/OTHER ASSETS:

Other Receivables	_____
Long-Term Investments	_____
Organization Cost	_____
Preneed Trust **	_____
Other Non-current/Other Assets:	
_____	_____
_____	_____

Total Non-Current/Other Assets

TOTAL ASSETS***

LIABILITIES AND NET WORTH

LIABILITIES:

CURRENT LIABILITIES:

Accounts Payable:

Trade

Total Accounts Payable

Commission Payable

Taxes Payable:

Payroll

Real Property

Federal and State

Total Taxes Payable

Notes Payable: (Current Portion of
Long Term Debt)

To Financial Institutions

Real Estate Mortgages

To Officers and Stockholders

Total Notes Payable

Accrued Interest Payable

Due Trust Fund for Withdrawal of

Appreciation

Other Current Liabilities:

Total Current Liabilities

LONG-TERM LIABILITIES:

Notes and Loans Payable:

To Financial Institutions

Real Estate Mortgages

To Officers and Stockholders

Other Notes & Loans payable

Less: Current Portion of

Long-Term Debt

(_____)

Total Net Long Term Notes & Loans Payable

Preneed Contracts, Liability**

Other Liabilities:

_____	_____
_____	_____
_____	_____
_____	_____

TOTAL LIABILITIES

NET WORTH:

Capital Stock

Paid in Capital

Retained Earnings ****

Other:

_____	_____
_____	_____
_____	_____
_____	_____

TOTAL NET WORTH

TOTAL LIABILITIES AND NET WORTH***

(Must Equal Total Assets on Balance Sheet)

Notes:

- * Interest Income due from fulfilled contracts that have not been withdrawn as of fiscal year end.
- ** Prerecorded trust assets and liabilities are to be recorded reflecting required trusting percentages. Trusting requirements lower than 100% will generally reflect a trust liability larger than the trust asset. If the balance sheet records a trust asset larger than the liability, please provide an explanation. If an explanation is not provided or the explanation does not allow for this difference to be considered an asset, the difference will be subtracted from your Total Net Worth for purposes of determining whether the net worth requirement has been met.
- *** Total Assets must equal Total Liabilities and Net Worth.
- **** Retained Earnings amount must match Retained Earnings, Current Year End on the Income Statement.