

566A.2D Annual report by perpetual care cemeteries.

1. A perpetual care cemetery shall file a written report as of the end of each fiscal year of the cemetery including the following:
 - a.* The name and address of the cemetery.
 - b.* The name and address of any trustee holding perpetual care and maintenance guarantee fund moneys.
 - c.* The name and address of any depository holding perpetual care and maintenance guarantee fund moneys.
 - d.* An affidavit that the cemetery is a perpetual care cemetery in compliance with section 566A.3.
 - e.* Copies of all sales agreement forms used by the cemetery.
 - f.* The amount of the principal of the cemetery's perpetual care funds at the end of the fiscal year.
 - g.* The number of interments made and the number of deeds issued during the cemetery's preceding fiscal year.
2. The report shall be filed with the insurance division within four months following the end of the cemetery's fiscal year in the form required by the commissioner.
3. The commissioner shall permit the filing of a unified annual report in the event of commonly owned or affiliated cemeteries. A political subdivision subject to this section may commingle perpetual care funds for purposes of investment and administration and may file a single report, if each cemetery is appropriately identified and separate records are maintained for each cemetery.
4. The commissioner shall establish by rule an audit fee to be filed with the annual report. The audit report fee shall be based on the number of deeds issued by the cemetery during the reporting period. The audit fee shall apply only to perpetual care cemeteries and shall be based on the approximate cost of regulation.
5. Notwithstanding chapter 22, all records maintained by the commissioner under this subsection are confidential and shall not be made available for inspection or copying except upon approval of the commissioner or attorney general.