



KAY IVEY
GOVERNOR

ALABAMA BOARD OF FUNERAL SERVICES

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CHARLES PERINE
DIRECTOR

ENDOWMENT CARE CEMETERY ANNUAL TRUST REPORTING FORM AL-PNEC-R (10/2023)

Endowment Care Cemeteries must complete this report and submit this form annually to report trust activity to the Board. Reports must be received by the Board on or before April 1st of each year.

You are submitting information for the reporting year (prior calendar year) for your Endowment Care Cemetery Report.

Type of organization: ☐ Individual ☐ Partnership ☐ LLC ☐ LLP ☐ C Corp ☐ S Corp

NAME OF ENDOWMENT CARE CEMETERY

ECC NUMBER

PHYSICAL ADDRESS (Street, City, State, Zip Code) (No P. O. Box)

TELEPHONE NUMBER

MAILING ADDRESS (P. O. Box or Street Address, State, City, Zip Code)

EMAIL ADDRESS

Are there any branch locations for this Endowment Care Cemetery? ☐ Yes ☐ No

If yes, enter the information for each branch below. This page may be copied as many times as necessary.

NAME OF CEMETERY BRANCH

BRANCH NUMBER

PHYSICAL ADDRESS (Street, City, State, Zip Code) (No P. O. Box)

TELEPHONE NUMBER

MAILING ADDRESS (P. O. Box or Street Address, State, City, Zip Code)

EMAIL ADDRESS

NAME OF CEMETERY BRANCH

BRANCH NUMBER

PHYSICAL ADDRESS (Street, City, State, Zip Code) (No P. O. Box)

TELEPHONE NUMBER

MAILING ADDRESS (P. O. Box or Street Address, State, City, Zip Code)

EMAIL ADDRESS

ENDOWMENT CARE CEMETERY AND BRANCH ANNUAL REPORT

Enter the contact information for the individual who prepared the information being submitted in the report. In most cases, this will be the person entering the information. In some cases, there may be a bookkeeper/accountant, trustee, another employee, etc. that prepares the information, but is not the person actually submitting the report. The contact information will be used in the event the Board has questions regarding the information submitted.

PREPARER NAME

PREPARER PHONE NUMBER

PREPARER ADDRESS (Street, City, State, Zip Code)

PREPARER EMAIL

Enter the TRUSTEE, which administers the Endowment Care Trust Account, contact information below. This information should be on the trust statement. If you have more than one endowment care trust for a cemetery, enter the contact information for each. A report must be submitted for each trustee for an endowment care cemetery, as well as, a Statement of Trust Activity must be submitted with this report for each trustee of an endowment care cemetery. This page may be copied as many times as necessary.

NAME OF TRUSTEE

TRUSTEE PHONE NUMBER

TRUSTEE ADDRESS (Street, City, State, Zip Code)

TRUSTEE EMAIL

Has there been a change in trustee since the last report submitted regarding this cemetery or its branches? ☐ Yes ☐ No

What date did you receive Board approval for the change? _____

ENDOWMENT CARE BALANCE INFORMATION

Most of the information being submitted below should come from the Annual Endowment Care Trust Statement or the Endowment Care Trust Statement for the month of December of the year you are reporting.

Year End Trust Market Value: This number is found on your Annual Endowment Care Trust Statement or the Endowment Care Trust Statement for the month of December of the year being reported.

Total Trust Deposits since May 1, 2002: This is the amount of all deposits made since the law became effective (May 1, 2002). Include the first deposit and all deposits thereafter. If you acquired the cemetery authority and it already had a trust, the amount reported should include the amount in trust prior to the acquisition as well as subsequent trust deposits you have made. The number may correspond to the "Principal" reported on the trust statement.

Reporting Year: The calendar year immediately preceding the year in which this filing is being submitted. For example, the 2023 Endowment Care Report will be submitted on or before April 1, 2024. All the information reported will be from 2023.

Total Trust Deposits in the Reporting Year: This is the total amount you deposited for the entire report year. This amount should be reflected on the Annual Endowment Care Trust Statement and might be included on Endowment Care Trust Statement for the month of December of the year being reported.

Interest and Dividends Earned in the Reporting Year: This amount should be ALL interest and dividend deposits into the trust account within the prior calendar year.

Total Withdrawals in the Reporting Year: This amount should be ANY withdrawals made from the trust account within the prior calendar year. It may be referred to as "Distributions". Do not include trustee or advisor fees.

ENDOWMENT CARE CEMETERY AND BRANCH ANNUAL REPORT

Trust Agreement Approval Date: Enter the date your trust agreement was approved by the Board. If you are a participant under a Master Trust and have an executed Participation Agreement, then the approval date should be for the Master Trust Agreement. If you are unsure of this date or cannot locate the trust agreement approval, contact the trustee or the Board.

Year End Trust Market Value: \$ _____

Total Trust Deposits Since May 1, 2002: \$ _____
(Be sure to include the first deposit and all deposits thereafter)

Total Trust Deposits in the Reporting Year: \$ _____

Interest and Dividends Earned in the Reporting Year: \$ _____

Total Withdrawals in the Reporting Year: \$ _____

Trust Agreement Approval Date: _____

The following questions seek to confirm compliance with ALA. CODE §34-13-270 (b) and (c), which states "the net income from the endowment care fund, to the extent that the same is distributed from the fund, shall be used exclusively for covering the costs of endowment care of the cemetery. For the purpose of this section, net income does not include realized or unrealized capital gains or losses. All realized capital gains and losses shall be recorded to corpus, which is the sum of deposits made by a cemetery authority into an endowment care fund, pursuant to Section 34-13-269, and all realized capital gains or losses. Capital gains taxes, if any, may be paid from the corpus. Unrealized capital gains or losses, if any, shall be recorded as an adjustment to the fair market value of the endowment care fund.

Did the withdrawals listed above come from dividends and interest only? ☐ Yes ☐ No

Were the funds withdrawn used exclusively for the maintenance and care of the cemetery?

☐ Yes ☐ No

Were there any statutorily required endowment care funds used for new cemetery construction?

☐ Yes ☐ No

Does the cemetery include mausoleums or columbariums, whether above or below ground?

☐ Yes ☐ No

Does the cemetery authority have plans to build a mausoleum or columbarium? ☐ Yes ☐ No

Has the cemetery pre-sold any crypts/niches in its planned mausoleum or columbarium?

☐ Yes ☐ No

What was the date of the first pre-sale (month/day/year)? _____

How many spaces have been pre-sold? _____

What is the anticipated date of completion (month/day/year)? _____

GRAVE/LAWN CRYPT SALES AND MAUSOLEUMS OR COLUMBARIUM CRYPT/NICHE SALES

The information for your interment right sales should come from your property sales log, which is required to be updated at least quarterly. Only include data for the reporting year. Interment right sales should be broken down into two categories, grave/lawn crypt space and mausoleum crypt/niche.

Number Sold: Only include the number of interment rights sold during the Reporting Year

Total Sales: the dollar amount of interment rights sold during the Reporting Year

ENDOWMENT CARE CEMETERY AND BRANCH ANNUAL REPORT

Number Paid in Full: Only include interment rights sold during the Reporting Year that were paid in full; do not include interment rights sold during previous reporting periods.

Paid in Full Sales: the dollar amount of interment rights sold during the Reporting Year that were paid in full

Amount Deposited in EC Trust: the dollar amount that was deposited into trust only for the interment rights sold during the Reporting Year

Interment Right Type	Number Sold	Total Sales	Number Paid In Full	Paid In Full Sales	Amount Deposited in EC Trust
Grave/Lawn Crypt Space					
Mausoleum Crypt/Niche					
Totals					

Has the cemetery authority made all current year required deposits in the time frame required by the law?

☐ Yes ☐ No

Is the cemetery authority under an order or agreement with the Board to make additional EC trust deposits?

☐ Yes ☐ No

Has the cemetery authority complied with the terms of the order or agreement? ☐ Yes ☐ No

Amount trusted in current year as a result of order or agreement: \$ _____

PRENEED SALES

Prior to May 1, 2002, did the Cemetery Authority engage in the sale of preneed contracts? ☐ Yes ☐ No

Has the Cemetery Authority engaged in the sale of preneed contracts since May 1, 2002? ☐ Yes ☐ No

I hereby certify, to the best of my knowledge and belief, that the Cemetery Authority identified herein is in compliance with the Code of Ala. 34-13. I understand that effective January 1, 2016, the amount required to be trusted for Endowment Care Cemeteries will be based on the "Schedule of all charges" required to be posted under Ala. Code 34-13-269. I further understand that it is my responsibility to maintain evidence of the "schedule of charges" posted on the date of any interment right sale and make such evidence available to the Alabama Board of Funeral Services thereof for inspection. I understand that any person who knowingly presents false or fraudulent information to the Board or its representatives, willfully fails to timely make deposits, or knowingly withdraws unauthorized funds or assets from a trust, may be guilty of a felony under Alabama law and subject to restitution, fines, loss of any or all certificates of authority or other applicable licenses, prison or any combination thereof. I further certify that I am authorized to sign and submit this report on behalf of the Cemetery Authority.

AUTHORIZED REPRESENTATIVE OF CEMETERY AUTHORITY

DATE