



ALABAMA BOARD OF FUNERAL SERVICES

4276 LOMAC STREET | MONTGOMERY, ALABAMA 36106
P.O. BOX 309522 | MONTGOMERY, ALABAMA 36130
PHONE 334.242.4049 | WWW.FSB.ALABAMA.GOV



KAY IVEY
GOVERNOR

CHARLES PERINE
DIRECTOR

Certificate Holder Semi-Annual Report of Preneed Activity

Form AL-PNR-SA (revised 10/2023)

This semi-annual report is for the reporting of Post-Law Preneed Contracts ONLY. You will need to submit semi-annual reports for each location and branch registration under the COA. Statements from insurer(s) and/or trustee(s) must be submitted along with this report. This report will not be considered complete until all statements are received by the Board. If you are reporting for multiple branches, you must submit a report for each location. Reports are due 45 days after each semi-annual reporting period (August 14th for the reporting period of January 1st through June 30th, and February 14th for the reporting period of July 1st through December 31st). Any reports received after the due dates must be submitted with a \$50 late fee for each day the report is past due.

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

NAME OF ENTITY _____
COA OR 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

FUNDING RECORDS

Here, you will add funding records which **ONLY** pertain to the entity that is being reported, i.e. the certificate holder when filing a Certificate Holder Report or the selected Branch Registrant when filing a Branch Report. Do not combine funding records for more than one licensed/registered entity.

If you are operating an additional location(s) under the same company name and the secondary location does not hold its own Certificate of Authority or Branch Registration, then the records should be combined and reported together.

If your COA only sells preneed through its Branch Registrants, the Certificate Holder is still required to submit semi-annual reports. These particular COAs are to use the combined contract totals of the branches.

For example:

Funeral Home A does not sell preneed, but has two Branch Registrants, Branch B and Branch C. Branch B has 7 contracts with 2 written and 1 fulfilled. Branch C has 9 contracts with 3 written, 1 cancelled and 4 fulfilled.

Funeral Home A needs to file a Branch Registrant Semi-Annual Report for each branch, but also needs to file a Certificate Holder Semi-Annual Report. The Certificate Holder Semi-Annual should report 16 contracts, 5 written, 1 cancelled, and 5 fulfilled.

Funding records are divided by type, i.e. Trust, Insurance, Letter of Credit (LOC) and Surety Bond.

ATTN: Do not rely solely on insurer policy listings or trust statements. Your preneed log should contain most of the information necessary to complete this report. Use both to ensure accuracy of both your filing and your preneed log.

SEMI-ANNUAL REPORT

TRUST RECORDS

You must list a separate trust record for each account and submit the statement from each trust account used to fund post-law preneed contracts.

Beginning Market Value: The total dollar amount of the trust at the beginning of the reporting period.

Ending Market Value: The total dollar amount of the trust at the end of the reporting period.

Deposits: The total dollar amount of preneed funds collected and deposited into the trust during the reporting period.

Withdrawals: The total dollar amount withdrawn from the trust upon fulfillment of preneed contracts during the reporting period.

Beginning Contracts: The number of contracts at the beginning of the reporting period; this should be the same as the ending number of contracts from the previous reporting period.

Written: The number of preneed contracts written since the last reporting period. If you are not trusting 100% and the contract is not paid-in-full, then the payments collected on some contracts may not be statutorily required to be deposited; however, these contracts should be included in the report as well.

Fulfilled: Any contracts funded with this trustee that have been fulfilled since the last reporting period.

Cancelled: The number of contracts funded with this trustee that have been cancelled or transferred.

Ending Contracts: The number of contracts at the end of the reporting period.

This form may be copied as many times as necessary.

NAME OF TRUSTEE TRUSTEE PHONE NUMBER

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

Beginning Market Value: \$ _____

Ending Market Value: \$ _____

Deposits: \$ _____

Withdrawals: \$ _____

Beginning Contracts: _____

Written: _____

Fulfilled: _____

Cancelled: _____

Ending Contracts: _____

SEMI-ANNUAL REPORT

INSURANCE RECORDS

You must list a separate insurance record for each company and submit the statement from each insurance company used to fund post-law preneed contracts. **DO NOT include insurance purchased by a trust.** If the insurance is purchased by a trust, then the trust information and related preneed contracts should be included in a trustee record.

Any preneed contracts in which the purchaser has provided as assignment to an insurance policy to cover the full amount of the preneed contract, list the insurer as "Pre-owned Insurance". If the "Pre-owned Insurance" does not cover the full amount of the contract and the preneed contract purchaser merely received a credit for the amount, then only report the contract under the ultimate funding method (trust, insurance, etc.) that was used to fund the net balance of the contract.

Face Value: The ultimate value of any annuities or the face value of life insurance in-force with this insurer used to fund preneed contracts. The face value initially purchased may not agree with the insurer policy listing as it will likely provide the current value of the annuity and the face value may or may not include additions or "bumps".

Previous Contracts: The number of contracts at the beginning of the reporting period; this should be the same as the outstanding contracts from the previous reporting period..

Written: The number of contracts written with this insurer since the last reporting period.

Cancelled: The number of contracts funded with this insurer that have been cancelled (Including lapsed, terminated, and no longer in-force) since the last reporting period, which were not paid out to the Certificate Holder.

Fulfilled: The number of contracts funded with this insurer that have been fulfilled since the last reporting period.

Outstanding Contracts: The number of contracts funded with this insurer, which remain outstanding/in-force at the end of this reporting period.

This form may be copied as many times as necessary.

NAME OF INSURANCE COMPANY	INSURANCE COMPANY PHONE NUMBER
INSURANCE COMPANY ADDRESS (Street, City, State, Zip Code)	INSURANCE COMPANY EMAIL

Face Value: \$ _____

Previous Contracts: _____

Written: _____

Cancelled: _____

Fulfilled: _____

Outstanding Contracts: _____

SEMI-ANNUAL REPORT

SURETY BOND RECORDS

You must list a separate bond record for each surety bond and submit the statement from each surety bond, even if each bond is issued by the same insurer. You may include pre-law contracts being maintained in accordance with the Preneed Funeral and Cemetery Act of 2023 as if written post-law.

Issuer: The issuer of the surety bond.

Bond Number: The number as it appears on the surety bond.

Amount of Bond: The total dollar amount of the surety bond as it appears on the surety bond.

Outstanding Liability: The original retail amount of services and cash advances and the actual cost to the entity to provide the undelivered merchandise for all preneed contracts funded by the surety bond as of the end of the reporting period.

Previous Contracts: The number of contracts at the beginning of the reporting period; this should be the same as the Outstanding Contracts from the previous reporting period.

Written: The number of contracts written that are covered by the surety bond since the last reporting period. The contracts should be included in the outstanding liability.

Cancelled: The number of contracts originally covered by the surety bond, but were cancelled, including transferred, since the last reporting period.

Fulfilled: The number of contracts originally covered by the surety bond, but were fulfilled since the last reporting period.

Outstanding Contracts: The total number of contracts covered by the surety bond and are included in the outstanding liability as of the end of the reporting period.

This form may be copied as many times as necessary.

ISSUER _____ BOND NUMBER _____

ISSUER ADDRESS (Street, City, State, Zip Code) _____ ISSUER EMAIL _____

Amount of Bond: \$ _____

Outstanding Liability: \$ _____

Previous Contracts: _____

Written: _____

Cancelled: _____

Fulfilled: _____

Outstanding Contracts: _____

SEMI-ANNUAL REPORT

LETTERS OF CREDIT (LOC) RECORDS

You must list a separate LOC record for each letter of credit issued and submit the statement from each letter of credit, even if each LOC is issued by the same bank.

Issuer: The issuer of the LOC.

LOC Number: The number as it appears on the LOC.

Amount of LOC: The total dollar amount of the surety bond as it appears on the LOC.

Outstanding Liability: The original retail amount of services and cash advances and the actual cost to the entity to provide the undelivered merchandise for all preneed contracts funded by the LOC as of the end of the reporting period.

Previous Contracts: The number of contracts at the beginning of the reporting period; this should be the same as the Outstanding Contracts from the previous reporting period.

Written: The number of contracts written that are covered by the LOC since the last reporting period. The contracts should be included in the outstanding liability.

Cancelled: The number of contracts originally covered by the LOC, but were cancelled, including transferred, since the last reporting period.

Fulfilled: The number of contracts originally covered by the LOC, but were fulfilled since the last reporting period.

Outstanding Contracts: The total number of contracts covered by the LOC, which remain outstanding/in-force at the end of the reporting period.

This form may be copied as many times as necessary.

_____	_____
ISSUER	LOC NUMBER
_____	_____
ISSUER ADDRESS (Street, City, State, Zip Code)	ISSUER EMAIL

Amount of LOC: \$ _____

Outstanding Liability: \$ _____

Previous Contracts: _____

Written: _____

Cancelled: _____

Fulfilled: _____

Outstanding Contracts: _____

SEMI-ANNUAL REPORT

TOTALS

You should obtain the information for this section from your preneed contract log(s).

Total Contracts Outstanding Per Preneed Log: Your preneed log(s) should be up to date through the end of the reporting period. Enter the number of contracts that are shown as outstanding on your preneed contract log(s). Please be advised that we may request your preneed log(s) to confirm the number.

Total Net Sales of All Outstanding Preneed Contracts Per Preneed Log: This is the net sales amount of all outstanding post-law preneed contracts according to your log(s).

Net Sales: The total retail value of all outstanding post-law preneed contracts, regardless of the funding method or whether paid-in-full, less any discounts or credit for insurance applied to the contract.

Total Contracts Outstanding Per Preneed Log(s): _____

Total Net Sales of All Outstanding
Preneed Contracts Per Preneed Log(s): \$ _____

PREPARER INFORMATION

What type of individual prepared the semi-annual report for filing? Company Representative

CPA/Bookkeeper Other: _____

This is the person the Board will contact directly with any questions we may have concerning the filing

PREPARER NAME

E-MAIL ADDRESS

PHONE NUMBER

CERTIFICATION

I, as the certificate holder or the representative authorized to sign on behalf of the certificate holder, certify that the information included in this application, and including the attached supporting documents, is true and correct to the best of my knowledge and belief. I certify that I have complied with all of the requirements of Chapter 34-13, Code of Alabama 1975. I understand that any person who knowingly presents false or fraudulent information to the Alabama Board of Funeral Services or its representatives, willfully fails to timely make deposits to trust, 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.

Name of Authorized Representative _____

Signature of Authorized Representative _____

Date signed _____