

PHYSICAL ADDRESS:  
 4276 Lomac Street  
 Montgomery, Alabama 36106

WEBSITE:  
 www.fsb.alabama.gov

E-MAIL ADDRESS:  
 info@fsb.alabama.gov



MAILING ADDRESS:  
 Post Office Box 309522  
 Montgomery, Alabama 36130

OFFICE TELEPHONE NUMBER:  
 334-242-4049

FAX NUMBER:  
 334-353-7988

## ENDOWMENT CARE CEMETERY AND CEMETERY BRANCH ANNUAL REPORT

This report is for the reporting of **ENDOWMENT CARE CEMETERY SALES ONLY**. Endowment Care Cemeteries must complete this report and submit to the Alabama Board of Funeral Services annually to report trust activity. Annual report is due on or before April 01st of each year.

**This report should be completed with information for the reporting year (previous calendar year).**

This page can be copied as many times as necessary. Please indicate at the bottom of each page the page number and total number of pages

NAME OF ENDOWMENT CARE CEMETERY:	
D/B/A NAME (if applicable):	
MAILING ADDRESS:	
PHYSICAL ADDRESS (if different from mailing address):	
ENDOWMENT CARE CEMETERY'S E-MAIL ADDRESS:	ENDOWMENT CARE CEMETERY'S TELEPHONE NUMBER:
CERTIFICATE OF AUTHORITY NUMBER (if applicable):	FEDERAL EMPLOYER IDENTIFICATION NUMBER:
ENDOWMENT CARE CEMETERY'S FISCAL YEAR END DATE:	ENDOWMENT CARE CEMETERY NUMBER:
ARE THERE ANY BRANCH LOCATIONS FOR THIS ENDOWMENT CARE CEMETERY? <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span>Yes</span> <span>No</span> </div> <div style="text-align: right; margin-top: 5px;"><b>IF YES</b>, enter the information for each branch below.</div>	
NAME OF ENDOWMENT CARE CEMETERY BRANCH:	
D/B/A NAME (if applicable):	
MAILING ADDRESS:	
PHYSICAL ADDRESS (if different from mailing address):	
ENDOWMENT CARE CEMETERY BRANCH'S E-MAIL ADDRESS:	ENDOWMENT CARE CEMETERY BRANCH'S TELEPHONE NUMBER:
CERTIFICATE OF AUTHORITY NUMBER (if applicable):	ENDOWMENT CARE CEMETERY BRANCH NUMBER:

Page \_\_\_\_\_ of \_\_\_\_\_

**PREPARER INFORMATION**

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 being submitted.

PREPARER NAME:	
PREPARER'S MAILING ADDRESS:	
PREPARER'S E-MAIL ADDRESS:	PREPARER'S TELEPHONE NUMBER:

**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 space.

Number Sold: Only include the number of interment rights sold during the reporting period.

Total Sales: The total dollar amount of interment rights sold during the reporting period.

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

Paid in Full Sales: The total dollar amount of interment rights sold during the reporting period that were paid in full.

Amount Deposited in EC Trust: The total dollar amount that was deposited into trust only for the interment rights sold during the reporting period.

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 Space					
<b>TOTALS</b>					

HAS THE CEMETERY MADE ALL CURRENT YEAR REQUIRED DEPOSITS IN THE TIME FRAME REQUIRED BY THE LAW? Yes                      No		<b>IF NO, EXPLAIN:</b>	
IS THE CEMETERY UNDER AN ORDER OR AGREEMENT WITH THE ALABAMA BOARD OF FUNERAL SERVICES TO MAKE ADDITIONAL ENDOWMENT CARE TRUST DEPOSITS? Yes                      No		<b>IF YES, HAS THE CEMETERY COMPLIED WITH THE TERMS OF THE ORDER OR AGREEMENT?</b> Yes                      No                      Not Applicable	
AMOUNT TRUSTED IN CURRENT YEAR AS A RESULT OF ORDER OR AGREEMENT:			
PRIOR TO MAY 01, 2002, DID THE CEMETERY ENGAGE IN THE SALE OF PRENEED CONTRACTS? Yes                      No		HAS THE CEMETERY ENGAGED IN THE SALE OF PRENEED CONTRACTS SINCE MAY 01, 2002? Yes                      No	

This page can be copied as many times as necessary. Please indicate at the bottom of each page the page number and total number of pages

**TRUSTEE INFORMATION**

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.

NAME OF TRUSTEE:	
MAILING ADDRESS OF TRUSTEE:	
TRUSTEE'S E-MAIL ADDRESS:	TRUSTEE'S TELEPHONE NUMBER:

**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: The market value of the trust at the end of the year being reported.

Total Trust Deposits since May 01, 2002: The total dollar amount of all deposits made since the law became effective (May 01, 2002). Include the first deposit and all deposits thereafter. If you aquired the cemetery 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 the filing is being submitted. For example, the 2023 Endowment Care Report will be submitted on or before April 01, 2024. All the information being reported will be for the Reporting Year 2023.

Total Trust Deposits in the Reporting Year: The total dollar amount deposited into the trust for the entire reporting year.

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

Total Withdrawals in the Reporting Year: The total dollar amount of ANY withdrawals made from the trust account during the reporting year. It may be referred to as "Distributions" on the trust statement. Do not include trustee or advisor fees.

Trust Agreement Approval Date: Enter the date the trust agreement was approved by the Board for this particular trust account. If the cemetery is a participant under a Master Trust and have an executed Participation Agreement, then the approval date should be for the Master Trust Agreement. If this date cannot be located, contact the trustee or the Board.

YEAR END TRUST MARKET VALUE:	TOTAL TRUST DEPOSITS SINCE MAY 01, 2002:
TOTAL TRUST DEPOSITS DURING 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.

This page can be copied as many times as necessary. Please indicate at the bottom of each page the page number and total number of pages

DID THE WITHDRAWALS LISTED ON PAGE 3 COME FROM DIVIDENDS AND INTEREST ONLY?  Yes            No            Not Applicable	WERE THE FUNDS WITHDRAWN USED EXCLUSIVELY FOR THE MAINTENANCE AND CARE OF THE CEMETERY?  Yes            No            Not Applicable
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 HAVE PLANS TO BUILD A MAUSOLEUM OR COLUMBARIUM?  Yes            No	HAS THE CEMETERY PRE-SOLD ANY CRYPT/NICHES IN ITS PLANNED MAUSOLEUM OR COLUMBARIUM?  Yes            No            Not Applicable
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)?	

I, as an authorized representative of the Endowment Care Cemetery identified herein, hereby certify, to the best of my knowledge and belief, that the Endowment Care Cemetery 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 Alabama Board of Funeral Services 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 Endowment Care Cemetery.

NAME OF AUTHORIZED REPRESENTATIVE OF ENDOWMENT CARE CEMETERY:	
SIGNATURE OF AUTHORIZED REPRESENTATIVE OF ENDOWMENT CARE CEMETERY:	
DATE SIGNED:	

Page \_\_\_\_\_ of \_\_\_\_\_