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ANNUAL REPORT OF ENDOWMENT CARE SALES ACTIVITY

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

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 reports are due on or before April 1st of each year (§34-13-274). Filed pursuant to the Code of Alabama 1975 §§34-13-265 through 34-13-276.

THIS REPORT SHOULD BE COMPLETED WITH THE INFORMATION FOR THE REPORTING PERIOD ONLY (PREVIOUS CALENDAR YEAR)!

NAME OF ENDOWMENT CARE CEMETERY:		ENDOWMENT CARE CEMETERY NUMBER:
D/B/A NAME (if applicable):		IF INACTIVE , LAST KNOWN ENDOWMENT CARE CEMETERY NUMBER:
FULL MAILING ADDRESS OF ENDOWMENT CARE CEMETERY (Street Number, Street Name, City, State, Zip Code):		
FULL PHYSICAL ADDRESS OF ENDOWMENT CARE CEMETERY (if different from mailing address):		
ENDOWMENT CARE CEMETERY'S E-MAIL ADDRESS:		ENDOWMENT CARE CEMETERY'S TELEPHONE NUMBER:
NAME(S) OF OWNER(S) AND DIRECTOR(S) (list all that apply):		WHAT CALENDAR YEAR IS BEING REPORTED?
1. _____ 6. _____		ARE THERE ANY BRANCH LOCATIONS FOR THIS ENDOWMENT CARE CEMETERY? Yes No IF YES , ENTER THE INFORMATION FOR EACH BRANCH BELOW.
2. _____ 7. _____		
3. _____ 8. _____		
4. _____ 9. _____		
5. _____ 10. _____		

NAME OF ENDOWMENT CARE CEMETERY BRANCH:		ENDOWMENT CARE CEMETERY BRANCH NUMBER:
D/B/A NAME (if applicable):		IF INACTIVE , LAST KNOWN ENDOWMENT CARE CEMETERY BRANCH NUMBER:
FULL MAILING ADDRESS OF ENDOWMENT CARE CEMETERY BRANCH (Street Number, Street Name, City, State, Zip Code):		
FULL PHYSICAL ADDRESS OF ENDOWMENT CARE CEMETERY BRANCH (if different from mailing address):		
ENDOWMENT CARE CEMETERY BRANCH'S E-MAIL ADDRESS:		ENDOWMENT CARE CEMETERY BRANCH'S TELEPHONE NUMBER:

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QUALIFIED TRUSTEE INFORMATION (§34-13-267 AND §34-13-274)

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 TRUSTEE. **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.**

TRUSTEE TYPE (check one):	<u>IF FINACIAL INSTITUTION</u> , ENTER THE TRUSTEE INFORMATION BELOW:	
FINANCIAL INSTITUTION	NAME OF TRUSTEE:	
	FULL MAILING ADDRESS OF TRUSTEE (Street Number, Street Name, City, State, Zip Code):	
BOARD OF TRUSTEES (minimum 3 members; all Alabama residents; one in outside cemetery management)	TRUSTEE'S E-MAIL ADDRESS:	TRUSTEE'S TELEPHONE NUMBER:

BOND/AUDIT COMPLIANCE (§34-13-267 (b)): FOR BOARD OF TRUSTEES ONLY

LIST THE BOARD OF TRUSTEES WITH THE BOND NUMBER AND AMOUNT OF BOND FOR EACH MEMBER:		
1. _____	Bond Number: _____	Bond Amount: _____
2. _____	Bond Number: _____	Bond Amount: _____
3. _____	Bond Number: _____	Bond Amount: _____
4. _____	Bond Number: _____	Bond Amount: _____
5. _____	Bond Number: _____	Bond Amount: _____

OR

CPA AUDIT PROVIDED:	CPA FIRM NAME:	
Yes No		
CPA'S E-MAIL ADDRESS:		CPA'S TELEPHONE NUMBER:

ANNUAL REPORT OF ENDOWMENT CARE SALES ACTIVITY

SALES AND REQUIRED DEPOSITS CALCULATION (§34-13-269)

THE INFORMATION FOR YOUR INTERMENT RIGHTS SALES SHOULD COME FROM YOUR **CEMETERY PROPERTY SALES LOG**, WHICH IS REQUIRED TO BE UPDATED AT LEAST QUARTERLY. ONLY INCLUDE DATA FOR THE REPORTING YEAR. INTERMENT RIGHTS SALES ARE BROKEN DOWN INTO TWO CATEGORIES: GRAVE/LAWN CRYPT SPACE AND MAUSOLEUM CRYPT/NICHE SPACE.

TOTAL UNITS 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.

TOTAL UNITS 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.

TOTAL PAID-IN-FULL SALES: The total dollar amount of interment rights sold during the reporting period that were paid-in-full.

REQUIRED DEPOSIT AMOUNT: The total dollar amount that is required to be deposited into trust only for the interment rights sold during the reporting period.

INTERMENT RIGHT TYPE	TOTAL UNITS SOLD	TOTAL SALES	TOTAL UNITS PAID-IN-FULL	TOTAL PAID-IN-FULL SALES	REQUIRED DEPOSIT %	REQUIRED DEPOSIT AMOUNT
GRAVE/LAWN CRYPT SPACE		\$		\$	15%	\$
MAUSOLEUM CRYPT/NICHE SPACE		\$		\$	5%	\$
FREE SPACES GIVEN		N/A	N/A	N/A	\$50.00 minimum per space	\$
SPECIALCARE CONTRIBUTIONS	N/A	N/A	N/A	N/A	100%	\$
TOTAL REQUIRED DEPOSIT TO ENDOWMENT CARE FUND:						\$

TRUSTEE DEPOSIT TIMING COMPLIANCE (4 month rule)

WERE ALL DEPOSITS TRANSFERRED TO THE TRUSTEE WITHIN FOUR (4) MONTHS AFTER THE CLOSE OF THE MONTH IN WHICH THE FINAL PAYMENT WAS RECEIVED, AS REQUIRED BY LAW? <div style="display: flex; justify-content: space-around;"> Yes No </div>	IF NO , EXPLAIN BELOW:
IS THE CEMETERY UNDER AN ORDER OR AGREEMENT WITH THE ALABAMA BOARD OF FUNERAL SERVICES TO MAKE ADDITIONAL ENDOWMENT CARE TRUST DEPOSITS? <div style="display: flex; justify-content: space-around;"> Yes No </div>	IF YES , HAS THE CEMETERY COMPLIED WITH THE TERMS OF THE ORDER OR AGREEMENT? <div style="display: flex; justify-content: space-around;"> Yes No N/A </div>
AMOUNT TRUSTED IN CURRENT YEAR AS A RESULT OF ORDER OR AGREEMENT: \$ <div style="border-bottom: 1px solid black; width: 200px; display: inline-block;"></div>	
PRIOR TO MAY 01, 2002, DID THE CEMETERY ENGAGE IN THE SALE OF PRENEED CONTRACTS? <div style="display: flex; justify-content: space-around;"> Yes No </div>	HAS THE CEMETERY ENGAGED IN THE SALE OF PRENEED CONTRACTS SINCE MAY 01, 2002? <div style="display: flex; justify-content: space-around;"> Yes No </div>

ANNUAL REPORT OF ENDOWMENT CARE SALES ACTIVITY

ACTUAL ENDOWMENT CARE FUND SUMMARY (§34-13-265--270)

Beginning Endowment Care Fund Balance (January 1): \$ _____

A. FUND STATUS

Grave/Lawn Crypt Deposits ($\geq 15\%$ net sales price): \$ _____

Mausoleum Crypt/Niche Deposits ($\geq 5\%$ net sales price): \$ _____

Free Space Deposits (\$50.00 minimum per space): \$ _____

Special Care / Gifts / Bequests: \$ _____

TOTAL TRUST DEPOSITS DURING THE REPORTING YEAR: \$ _____

B. FUND EARNINGS / INVESTMENT ACTIVITY (§34-13-270)

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 the corpus, which is the sum of deposits made by a cemetery authority into an endowment care fund, pursuant to Section 34-13-269. 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.

Net Income = interest + dividends that can be distributed. Income does **not** include stock gains, increases in value, or investment profits.

Withdrawals

Net Income Distributed to Cemetery: \$ _____

Investment Fees Paid (if authorized): \$ _____

TOTAL: \$ _____

Deposits

Total Trust Deposits During the Reporting Period: \$ _____

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

TOTAL: \$ _____

Gains/Losses

Realized Capital Gains (added to corpus): \$ _____

Realized Capital Losses (deducted from corpus): \$ _____

Unrealized Capital Gains (added to the fair market value): \$ _____

Unrealized Capital Losses (deducted from the fair market value): \$ _____

TOTAL: \$ _____

Ending Endowment Care Fund Balance (Market Value) (December 31): \$ _____

TOTAL TRUST DEPOSITS SINCE MAY 01, 2002: \$ _____

TRUST AGREEMENT APPROVAL DATE: _____

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ENDOWMENT CARE EXPENSES (use of net income per §34-13-270 (b))

The following questions seek to confirm compliance with Alabama code §34-13-270 (b) and ©, 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 costs of endowment care of the cemetery.

LIST ENDOWMENT CARE ACTIVITIES FUNDED BY THE **NET INCOME**, NOT THE CORPUS:

Mowing / Grounds Maintenance: \$ _____

Landscaping / Plant Replacement: \$ _____

Road or Path Maintenance: \$ _____

Mausoleum / Niche Maintenance: \$ _____

General Care Improvements: \$ _____

Other (describe): \$ _____

Total: \$ _____

DID THE WITHDRAWALS LISTED ON PAGE 4 COME FROM DIVIDENDS AND INTEREST ONLY? <div style="text-align: center;"> Yes No N/A </div>	WERE THE FUNDS WITHDRAWN USED EXCLUSIVELY FOR THE MAINTENANCE AND CARE OF THE CEMETERY? <div style="text-align: center;"> Yes No N/A </div>
WERE THERE ANY STATUTORILY REQUIRED ENDOWMENT CARE FUNDS USED FOR NEW CEMETERY CONSTRUCTION? <div style="text-align: center;"> Yes No </div>	DOES THE CEMETERY INCLUDE MAUSOLEUMS OR COLUMBARIUMS, WHETHER ABOVE OR BELOW GROUND? <div style="text-align: center;"> Yes No </div>
DOES THE CEMETERY HAVE PLANS TO BUILD A MAUSOLEUM OR COLUMBARIUM? <div style="text-align: center;"> Yes No </div>	HAS THE CEMETERY PRE-SOLD ANY CRYPT/NICHES IN ITS PLANNED MAUSOLEUM OR COLUMBARIUM? <div style="text-align: center;"> Yes No N/A </div>
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)?	

ANNUAL REPORT OF ENDOWMENT CARE SALES ACTIVITY

REQUIRED RECORD-KEEPING AFFIRMATIONS (§34-13-268)

BY ANSWERING "Yes" TO THE FOLLOWING STATEMENTS, THE CEMETERY AUTHORITY AFFIRMS COMPLIANCE. **IF "No",** SUBMIT AN EXPLANATION WITH THIS REPORT FOR FAILURE TO COMPLY WITH THE STATE LAW.

1. THE LIST OF OWNERS AND DIRECTORS IS MAINTAINED AT EACH PLACE OF BUSINESS. <u>IF NO,</u> EXPLAIN WHY.	Yes	No
2. RECORDS OF ALL INTERMENT SPACE OWNERS AND LOCATIONS ARE MAINTAINED AND AVAILABLE. <u>IF NO,</u> EXPLAIN WHY.	Yes	No
3. PLAT MAPS FOR EACH CEMETERY LOCATION ARE KEPT AT THE BUSINESS OFFICE. <u>IF NO,</u> EXPLAIN WHY.	Yes	No
4. INTERMENT BOOK/FILE IS MAINTAINED WITH DATE, LOT, AND SPACE NUMBER FOR EACH BURIAL. <u>IF NO,</u> EXPLAIN WHY.	Yes	No
5. CEMETERY RULES AND REGULATIONS ARE AVAILABLE TO THE PUBLIC. <u>IF NO,</u> EXPLAIN WHY.	Yes	No

TRUSTEE'S ANNUAL ACCOUNT DISCLOSURE (§34-13-272)

BY ANSWERING "Yes" TO THE FOLLOWING STATEMENTS, THE CEMETERY AUTHORITY ATTESTS THAT THE DISCLOSURES ARE SUBMITTED WITH THIS REPORT. **IF "No",** SUBMIT AN EXPLANATION WITH THIS REPORT FOR THE REASON THAT THE DISCLOSURES ARE NOT SUBMITTED WITH THIS REPORT.

1. THE TRUSTEE'S FULL ACCOUNT OF ALL ACTIVITY SINCE THE LAST REPORTING PERIOD IS SUBMITTED WITH THIS REPORT. <u>IF NO,</u> EXPLAIN WHY.	Yes	No
2. THE TRUSTEE'S STATEMENT OF INVESTMENTS AND FAIR-MARKET VALUE ADJUSTMENTS IS SUBMITTED WITH THIS REPORT. <u>IF NO,</u> EXPLAIN WHY.	Yes	No

PREPARER INFORMATION

ENTER THE CONTACT INFORMATION FOR THE INDIVIDUAL WHO PREPARED THE INFORMATION BEING SUBMITTED IN THIS REPORT. IN MOST CASES, THIS WILL BE THE PERSON ENTERING THE INFORMATION. IN SOME CASES, THERE MAY BE A BOOKKEEPER/ACCOUNTANT, TRUSTEE, OR 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 FULL MAILING ADDRESS (Street Number, Street Name, City, State, Zip Code):	PREPARER'S E-MAIL ADDRESS: PREPARER'S TELEPHONE NUMBER:

ANNUAL REPORT OF ENDOWMENT CARE SALES ACTIVITY

AFFADAVIT OF COMPLIANCE (§34-13-274)

BY SIGNING BELOW, THE AUTHORIZED REPRESENTATIVE FOR THE CEMETERY AUTHORITY HEREBY AFFIRMS UNDER OATH ALL OF THE FOLLOWING FOR THE ENDOWMENT CARE CEMETERY IN ACCORDANCE WITH THE CODE OF ALABAMA 1975, TITLE 34, CHAPTER 13, AND THE ADMINISTRATIVE CODE 395:

1. THE ENDOWMENT CARE FUND IS ESTABLISHED AND MAINTAINED.
2. ALL REQUIRED DEPOSITS HAVE BEEN MADE IN COMPLIANCE WITH THE LAW.
3. ALL RECORDS REQUIRED ARE MAINTAINED AND AVAILABLE FOR INSPECTION.
4. ALL INFORMATION CONTAINED IN THIS REPORT IS TRUE, COMPLETE, AND ACCURATE.

THE AUTHORIZED REPRESENTATIVE FOR THE CEMETERY AUTHORITY FURTHER CERTIFIES TO THE BEST OF HIS OR HER KNOWLEDGE AND BELIEF THAT THE ENDOWMENT CARE CEMETERY IDENTIFIED HEREIN IS IN COMPLIANCE WITH THE CODE OF ALABAMA 1975, TITLE 34, CHAPTER 13, AND ADMINISTRATIVE CODE 395. THE AUTHORIZED REPRESENTATIVE UNDERSTANDS THAT EFFECTIVE JANUARY 01, 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 ALABAMA CODE 34-13-269. THE AUTHORIZED REPRESENTATIVE FURTHER UNDERSTANDS THAT IT IS THE CEMETERY AUTHORITY'S RESPONSIBILITY TO MAINTAIN EVIDENCE OF THE "SCHEDULE OF ALL CHARGES" POSTED ON THE DATE OF ANY INTERMENT RIGHTS SALE AND MAKE SUCH EVIDENCE AVAILABLE TO THE ALABAMA BOARD OF FUNERAL SERVICES THEREOF FOR INSPECTION. THE AUTHORIZED REPRESENTATIVE UNDERSTANDS 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. LASTLY, THE AUTHORIZED REPRESENTATIVE CERTIFIES THAT HE OR SHE IS AUTHORIZED TO SIGN AND SUBMIT THIS REPORT ON BEHALF OF THE ENDOWMENT CARE CEMETERY.

PRINT NAME OF AUTHORIZED REPRESENTATIVE OF ENDOWMENT CARE CEMETERY:	
SIGNATURE OF AUTHORIZED REPRESENTATIVE OF ENDOWMENT CARE CEMETERY:	
TITLE/POSITION WITH CEMETERY:	DATE SIGNED:

SUBSCRIBED AND SWORN TO BEFORE ME, A NOTARY, THIS _____ DAY OF _____, 20_____.

SIGNATURE OF NOTARY PUBLIC

Seal

MY COMMISSION EXPIRES

Submit completed report and attachments **within 90 ninety (90) days after the close of the calendar year** to:

Alabama Board of Funeral Services
Preneed Division - Endowment Care Reporting
P.O. Box 309522
Montgomery, Alabama 36130