



# ALABAMA BOARD OF FUNERAL SERVICES

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**CHARLES PERINE**  
DIRECTOR

## REPORT OF ENDOWMENT CARE SALES ACTIVITY

### GENERAL INSTRUCTIONS PLEASE READ CAREFULLY

**THIS REPORT IS FOR THE REPORTING OF ENDOWMENT CARE CEMETERY SALES ONLY. ENDOWMENT CARE CEMETERIES MUST COMPLETE THIS REPORT ANNUALLY AND SUBMIT TO THE ALABAMA BOARD OF FUNERAL SERVICES TO REPORT TRUST ACTIVITY. ANNUAL REPORTS ARE DUE ON OR BEFORE APRIL 1<sup>ST</sup> 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 YEAR ONLY (PREVIOUS CALENDAR YEAR)!**

NAME OF ENDOWMENT CARE CEMETERY:		
D/B/A NAME (if applicable):		
FULL MAILING ADDRESS (street number, street name, city, state, zip code):	BUSINESS ENTITY'S E-MAIL ADDRESS:	
	BUSINESS ENTITY'S TELEPHONE NUMBER:	
FULL PHYSICAL ADDRESS (if different from mailing address):	ENDOWMENT CARE CEMETERY REGISTRATION NUMBER:	
	<u>IF INACTIVE</u> , LAST KNOWN ENDOWMENT CARE CEMETERY REGISTRATION NUMBER:	
WHAT CALENDAR YEAR IS BEING REPORTED?	ARE THERE ANY BRANCH LOCATIONS FOR THIS ENDOWMENT CARE CEMETERY? <b><u>IF YES</u></b> , SUBMIT A LIST OF EACH LOCATION WITH THIS APPLICATION THAT INCLUDES THE PHYSICAL ADDRESS, E-MAIL ADDRESS, AND TELEPHONE NUMBER OF EACH LOCATION. MAKE SURE THAT THE FIGURES REPORTED IN THIS REPORT REFLECT PRENEED ACTIVITY FROM ALL LOCATIONS OPERATING WITH THE SAME NAME.	Yes
		No
NAME(S) OF OWNER(S) AND DIRECTOR(S) (list all that apply):		
1. _____	6. _____	
2. _____	7. _____	
3. _____	8. _____	
4. _____	9. _____	
5. _____	10. _____	

**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.**

**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. THIS REPORT AND THE STATEMENTS FOR EACH TRUSTEE OF AN ENDOWMENT CARE CEMETERY SHOULD BE SUBMITTED TO THE BOARD BY APRIL 1<sup>ST</sup> OF EACH YEAR.

TRUSTEE TYPE (check one):		<b>IF TRUSTEE IS A FINANCIAL INSTITUTION</b> , 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; 1 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?	Yes	CPA FIRM NAME:
	No	
CPA'S E-MAIL ADDRESS:		CPA'S TELEPHONE NUMBER:

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

<p>THE INFORMATION FOR YOUR INTERMENT RIGHTS SALES SHOULD COME FROM YOUR <b>CEMETERY PROPERTY SALES LOG</b>, 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.</p>						
<p>1. <b>TOTAL UNITS SOLD</b>: Only include the number of interment rights sold during the reporting period.                  2. <b>TOTAL SALES</b>: The total dollar amount of interment rights sold during the reporting period.                  3. <b>TOTAL UNITS PAID-IN-FULL</b>: Only include interment rights sold during the reporting period that were paid-in-full; do not include interment rights sold during previous reporting periods.                  4. <b>TOTAL PAID-IN-FULL SALES</b>: The total dollar amount of interment rights sold during the reporting period that were paid-in-full.                  5. <b>REQUIRED DEPOSIT AMOUNT</b>: The total dollar amount that is required to be deposited into trust only for the interment rights sold during the reporting period.</p>						
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	\$
Special Care Contributions	N/A	N/A	N/A	N/A	100%	\$
<b>TOTAL REQUIRED DEPOSIT TO ENDOWMENT CARE FUND:</b>						\$

**TRUSTEE DEPOSIT TIMING COMPLIANCE (4-month rule)**

WERE ALL DEPOSITS TRANSFERRED TO THE TRUSTEE WITHIN FOUR (4) MONTHS AFTER THE COLSE OF THE MONTH IN WHICH THE FINAL PAYMENT WAS RECEIVED, AS REQUIRED BY LAW? <b><u>IF NO,</u></b> EXPLAIN BELOW:	Yes
	No
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><u>IF YES TO PREVIOUS QUESTION,</u></b> HAS THE CEMETERY COMPLIED WITH THE TERMS OF THE ORDER OR AGREEMENT?	Yes
	No
AMOUNT TRUSTED IN CURRENT YEAR AS A RESULT OF THE ORDER OR AGREEMENT:	\$
PRIOR TO MAY 1, 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 1, 2002?	Yes
	No

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

**Beginning Endowment Care Funds Balance (January 1):** \$ \_\_\_\_\_

**A. FUND STATUS**

*Grave/Lawn Crypt Deposits (≥15% net sales price) :* \$ \_\_\_\_\_

*Mausoleum Crypt/Niche Deposits (≥ 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 §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 WITHDRAWALS:** \$ \_\_\_\_\_

**DEPOSITS**

*Total Trust Deposits During the Reporting Period:* \$ \_\_\_\_\_

*Interest and Dividends Earned in the Reporting Period:* \$ \_\_\_\_\_

**TOTAL DEPOSITS:** \$ \_\_\_\_\_

**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 GAINS/LOSSES:** \$ \_\_\_\_\_

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

**TOTAL TRUST DEPOSIT SINCE MAY 1, 2002:** \$ \_\_\_\_\_

**TRUST AGREEMENT APPROVAL DATE:** \_\_\_\_\_

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

THE FOLLOWING SEEKS TO CONFIRM COMPLIANCE WITH ALABAMA 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 EXCLUDEISELVEY FOR COVERING COSTS OF ENDOWMENT CARE OF THE CEMETERY.”		
LIST ENDOEMENT CARE ACTIVITIES FUNDED BY THE <b>NET INCOME</b> , NOT THE CORPUS:		
<i>Mowing/Grounds Maintenance:</i>	\$ _____	
<i>Landscaping/Plant Replacement:</i>	\$ _____	
<i>Road or Path Maintenance:</i>	\$ _____	
<i>Mausoleum/Niche Maintenance:</i>	\$ _____	
<i>General Care Improvements:</i>	\$ _____	
<i>Other (describe):</i> _____	\$ _____	
<b>TOTAL:</b>	<b>\$ _____</b>	
DID THE WITHDRAWALS LISTED ON PAGE 4 COME FROM DIVIDENDS AND INTEREST ONLY?		Yes No N/A
WERE THE FUNDS WITHDRAWN USED EXCLUSIVELY FOR THE MAINTENANCE AND CARE OF THE CEMETERY?		Yes No N/A
WERE THERE ANY STATUTORILY REQUIRED ENDOEMENT CARE FUNDS USED FOR NEW CEMETERY CONSTRUSTION?		Yes No
DOES THE CEMETERY INCLUDE MAUSOLEUMS OR COLUMBARIUMS, WHETHER ABOVE OR BELOW GROUND?		Yes No
DOES THE CEMETERY PLAN TO BUILD A MAASOLEUM OR COLUMBARIUM?		Yes No
HAS THE CEMETERY PRE-SOLD ANY CRYPT/NICHES IN ITS PLANNED MAUSOLEUM OR COLUMBARIUM?		Yes No N/A
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):

**REQUIRED REORD-KEEPING AFFIRMATIONS (§34-13-268)**

BY ANSWERING “Yes” TO THE FOLLOWING STATEMENTS, THE CEMETERY AUTHORITY AFFIRMS COMPLIANCE. <b><u>IF “No”</u></b> , SUBMIT A SEPARATE PAGE WITH A WRITTEN 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. <b><u>IF NO</u></b> , EXPLAIN WHY.		Yes
		No
2. RECORDS OF ALL INTERMENT SPACE OWNERS AND LOCATIONS ARE MAINTAINED AND AVAILABLE. <b><u>IF NO</u></b> , EXPLAIN WHY.		Yes
		No
3. PLAT MAPS FOR EACH CEMETERY LOCATION ARE KEPT AT THE BUSINESS OFFICE. <b><u>IF NO</u></b> , EXPLAIN WHY.		Yes
		No
4. INTERMENT BOOK/FILE IS MAINTAINED WITH DATE, LOT, AND SPACE NUMBER FOR EACH BURIAL. <b><u>IF NO</u></b> , EXPLAIN WHY.		Yes
		No
5. CEMETERY RULES AND REGULATIONS ARE AVAILABLE TO THE PUBLIC. <b><u>IF NO</u></b> , 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. <b><u>IF “No”</u></b> , SUBMIT A SEPARATE PAGE WITH A WRITTEN 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. <b><u>IF NO</u></b> , EXPLAIN WHY.		Yes
		No
2. THE TRUSTEE’S STATEMENT OF INVESTMENTS AND FAIR-MARKET VALUE ADJUSTMENTS IS SUBMITTED WITH THIS REPORT. <b><u>IF NO</u></b> , 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 PEREPARES 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:

**AFFIDAVIT 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 NAME 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 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**