

## North Carolina Cemetery Commission

This manual is intended to assist regulated licensed cemeteries to comply with the North Carolina Cemetery Commission requirements related to reporting daily operations. It contains general information relating to the various reports and instructions for the preparation of each type report. It is not a substitute for a thorough knowledge of the North Carolina Cemetery Act and North Carolina Administrative Code. This is also not a complete listing of all of the rules or regulations applying to a cemetery's operation. If you have any questions, please contact this office at **919-981-2536**.

### THE REPORTS:

There are four basic reports filed on three separate forms. They are:

1. Grave Space Report
2. Assessment Report
3. Pre-Need Merchandise Report
4. Pre-Construction Report (a sub portion of the Pre-Need Merchandise Report). The Pre-Construction Report is further divided, requiring separate reports for each pre-construction mausoleum or lawn crypt project.

All of the above listed forms are available on the NC Cemetery Commission website.

### WHO MUST FILE:

Each cemetery must file Grave Space and Assessment Reports for each month regardless of sales or deeding activity. If there have been no sales or deeds issued write "no sales activity" on the form and mail it in.

The Grave Space Report is a record of the deeds issued for individual grave spaces, mausoleum or lawn crypts, niches, etc. and of Perpetual Care deposits. When Pre-need contracts include items in addition to grave spaces, reporting of grave space sales is required when spaces are paid and deeded even though the entire contract may not have been yet paid out. However, the grave space sale must be reported and deposit made within four (4) years of the date of the contract regardless of the amount paid on the grave spaces. At-need space sales must be reported and paid on the Grave Space Report for the month in which the At-need sale occurred whether paid in full or not. The actual deposit amount to the trustee should match the deposit on the Grave Space Report.

The Assessment Report is a record of the fees due the North Carolina Cemetery Commission on the sale of certain pre-need burial rights, merchandise and services and for all deeded interment rights. The preneed grave space assessment (\$5.00) is collected on each **pre-construction** mausoleum crypt, lawn crypt, columbarium space or niche when the sale is made, contract is written. The pre-need merchandise assessment (\$5.00) is to be paid on items of personal property such as vaults, markers or memorials and on pre-need services sold (Interment Fees/Opening and Closing) when the sale is made, contract is written. All preneed assessments are due when a contract is written.

Assessments (\$2.00 each) are due on all deeded burial rights, including pre-constructed and constructed mausoleum crypts, niches, etc. when the property is deeded, regardless of whether the property is preneed or at-need.

The Preneed Merchandise/Services Report must be filed by those cemeteries selling preneed merchandise and/or services. It is used to report the amounts deposited to a merchandise/services trust account or applied against a merchandise/services bond for undelivered preneed merchandise/services.

The Preconstruction Report must be filed by any cemetery selling burial rights in an unconstructed mausoleum or lawn crypt gardens. It is used to report the amounts deposited to a preconstruction trust account for the unconstructed units.

#### **WHEN ARE THE REPORTS DUE:**

All reports and any trust deposits and assessment payments are due 30 days after the close of the month. The penalty for failing to file the reports or make timely deposits is quite severe. For each report not received on time, the Commission may levy and collect a penalty of twenty-five dollars (\$25.00) per day for each day of delinquency. The Commission may also levy and collect a penalty of one dollar (\$1.00) per day for each grave space, mausoleum or lawn crypt, or niche deeded on which the care and maintenance trust fund deposit has not been made. Other possible penalties include revocation of the cemetery license or a court imposed fine and/or imprisonment for being guilty of a misdemeanor.

#### **OTHER REPORTS:**

Cemeteries must file annual reports with the Commission. These reports are mailed individually and are accompanied by separate instructions. Instructions for the annual report are also listed below. The Commission may from time to time require additional special reports. These would be handled on an individual basis.

Please remember if you have any questions relating to any of the reporting requirements, preparation of the reports, etc., contact this office at (919)-981-2536.

#### **DEFINITIONS:**

**Grave Space** – a space of ground in a cemetery intended to be used for the interment of human remains. For the purposes of the Grave Space Report “grave spaces” shall include lawn crypts, mausoleum crypts, mausoleum niches, columbarium niches, cremorial ledger niches or any other space intended to be used for the interment or 2<sup>nd</sup> right of interment of human remains.

**Vault** – an underground receptacle which is used for interment in the ground and which is designed to encase caskets or similar burial devices (also called a crypt in the statute). Usually installed at-need but may be placed pre-need or on an individual basis.

**Lawn Crypt** - an underground interment space in preplaced chambers, either side-by-side or multiple depth, in a lawn crypt garden. Also known as belowground crypts, westminsters or turf top crypts.

**Lawn Crypt Garden** – a quantity installation of vaults or lawn crypts on a preneed basis. May also be called bank of below-ground crypts. Any construction unit of below-ground crypts acceptable to the Commission which the cemetery uses to initiate its below-ground program or to add existing below-ground crypt structures. *See Note*

*NOTE: The determination of whether you are selling vaults or lawn crypts will be dependent on the method in which the vaults or crypts are installed. A quantity of crypts placed in a common excavation will be defined as a lawn crypt garden in which you sell individual lawn crypts. Perpetual Care is to be paid on lawn crypts the same as on mausoleum crypts.*

*Individual vaults placed one-at-a-time in single vault sized excavations are considered as ordinary vault sales. Perpetual Care is not due on vaults, only \$5.00 Assessments are due. Perpetual Care is paid on the space that the vault is placed in.*

**Niche** – a space intended to be used for interment of cremated remains. May be located in a mausoleum, a columbarium, or a cremorial ledger. For reporting purposes all niches are treated the same.

**Mausoleum** – an above-ground structure or building intended primarily to be used for the interment of human remains. An individual mausoleum space would be called a crypt. May also contain niches.

**Columbarium** – an above-ground structure or building intended primarily to be used for the interment of cremated remains.

**At-Need** – when a death has occurred.

**Preneed** – before a death has occurred.

**Preneed Merchandise** – personal property or services which may be used in a cemetery in connection with the burial or commemoration of a person prior to that person's death.

**Grave Space Report:**

This report is a record of Perpetual Care fund deposits. The report and deposits to the trust fund are required when the grave spaces are paid out or paid in full even though the entire contract is not paid in full. However, the report and deposit must be made within four (4) years of the date of the contract regardless of the amount received by the cemetery on the grave spaces.

Grave Space Reports are completed as follows (see sample form for numbers):

- 1 – Month and year in which grave spaces are paid out or paid in full (deeded)
- 2 – Date report is due – 30 days from the end of the Report Month (#1)
- 3 – Name of bank or company to which care and maintenance deposits are made
- 4 – Name of cemetery – not the name of the parent company or holding company
- 5 – Address - address of cemetery, either physical address or PO Box, City, Zip Code

- 6 – Number of the deed – all deeds must be numbered sequentially (no deed number should ever be skipped, even if it is voided or a re-deed) and a record of information on the deed must be established. (Record should, as a minimum, show deed number, date of issuance, contract number and date, name of purchaser and a description of the property purchased).
- 7 – Date deed issued – even if you do not deliver the deed to the customer, but hold it until the entire contract is paid in full.
- 8&9–Number and date of the contract on which the grave spaces were sold.
- 10–Name of purchaser as it appears on the deed.
- 11–If a deed is transferred from another deed on which the care and maintenance have previously been paid, the original deed number is recorded.
- 12&13–Description of the property and its location.
- 14–The number of grave spaces that were traded in for Mausoleum Crypts
- 15–The number of spaces on which the care and maintenance deposit is due because of the 48 month rule, although a deed has not been written. The \$2.00 Assessment fee is not due until the deed is actually written. If spaces are deeded even though they are not paid, then the \$2.00 Assessment IS due at the time that the deed is written.
- 16–Deed Transfers–the number of spaces transferred for previously written deeds. The \$2.00 Assessments are not due on these spaces because they were paid when the original deed was written.
- 17–The number of second rights of interment deeded. The \$2.00 Assessment is not due on 2<sup>nd</sup> rights, however, a care and maintenance deposit is due on any interment rights sold.
- 18–Actual count of the number of grave spaces purchased (deeded) which have not been previously deeded (transferred). NOTE: Each double depth counts as two (2) grave spaces.
- 19–The amount charged on the contract for the new spaces, crypts, niches, or second rights that are being deeded.
- 20–Amount to be deposited in the care and maintenance trust fund. The care and maintenance deposit is to be 10% of the contract price or \$100.00 per casket space, whichever is greater.
- 21–TOTALS line–Total number or count of grave spaces deeded per column on this report. Carry forward to number 14 on Assessment Report.
- 22–Total amount due the care and maintenance trust fund. Remember it is due within thirty (30) days after the close of the month in which the grave spaces are paid in full.
- 23–Signature of cemetery official responsible for the accuracy and timeliness of reports and deposits.
- 24–Date of certification.

*NOTE: If there have been no deeds issued during the month, complete items 1,2,3,4,5, 23 and 24 and write “No Deeds Issued” on form. **This report is due each and every month whether any deeds were issued or not.***

### **ASSESSMENT REPORT:**

This report is a record of the fees paid to the NCCC on the sale of certain preneed burial rights and merchandise and for all deeded grave spaces. The report and assessments are required when a contract is written for these preneed items and/or when grave spaces are deeded. Assessment Reports are completed as follows (see sample form for numbers):

- 1 – Month and year in which the burial rights and preneed merchandise are contracted or sold.
- 2 – Date report is due – 30 days from the end of the Report Month (#1)
- 3 – Name of the Cemetery and NCCC License number – not the name of the parent company or holding company.
- 4 - Address – address of cemetery, either physical address or PO Box, City, Zip Code
- 5 – Name of purchaser as it appears on sales contract.
- 6&7 – Number and date of the sales contract.
- 8 – Number of preneed vaults purchased – assessment is \$5.00 each.
- 9 – Number of preneed markers or memorials purchased – assessment is \$5.00 each.
- 10- Number of **pre-construction** mausoleum crypts, lawn crypts, columbarium spaces or niches purchased – assessment is \$5.00 each.
- 11- Number of constructed below ground crypts or lawn crypts purchased – assessment is \$5.00 each.
- 12- Number of preneed Opening/Closing (Interment Fees) purchased – assessment is \$5.00 each.
- 13- Total dollar value of all preneed assessments per purchaser.
- 14- Total number of Pre-need items on report.
- 15- Number of total preneed items on report multiplied by \$5.00 each.
- 16- Total number of grave spaces as shown in #14 on Grave Space Report.
- 17- Total dollar value of grave space assessments (#16 times \$2.00)
- 18- Other outstanding fees being paid with Assessment Report – Inspection Findings, Prior underpayments, late fees or other payments
- 19- Total of preneed and grave space assessments (#15 plus #17 plus #18)
- 20- Total amount of check attached with report.
- 21- Signature of cemetery official responsible for the accuracy and timeliness of reports and payments.
- 22- Date of certification.

*NOTE: If there have been no sales during the month complete items 1,2,3,4,21,22 and write “No Sales on the form. This report is due each and every month whether any preneed merchandise or services were sold or deeds were issued or not.*

### **PRE-NEED and PRECONSTRUCTION REPORT:**

This multi-purpose form can be used to report the amounts escrowed to a trust account/or applied against a bond for either preneed undelivered merchandise or sales of preconstruction units. A report is required if a purchaser has paid any money toward undelivered merchandise of preconstruction units.

Preneed and Preconstruction reports are completed as follows (see sample form for numbers):

- 1 – Check the appropriate block to indicate the type report – if “other” please specify
- 2 – Month and year of report period
- 3 – Name of cemetery – not parent company or holding company
- 4 – Name of nearest town or city
- 5 – Name of trustee or savings institution if escrowing funds or name of bonding company if using bond
- 6 – Address of trustee or bonding company (City and State will be sufficient)
- 7 – Name of purchaser as it appears on the sales contract
- 8 – Number of contract
- 9 – Date of contract
- 10 – Actual sales price of the preneed merchandise of preconstruction item. Sales prices do not include any sales tax or finance charges
- 11 – Scratch out the unused or inappropriate column heading to indicate whether this form is reporting amounts escrowed to a trust account or amounts applied against a bond. Complete 11, 12 and 13 using the appropriate set of instructions for the situation.

**Escrowing to a trust account for preneed merchandise:**

- 11 – Total amount required to escrow trust account is equal to 60% of actual sales price for contracts dated after July 1, 1979. Contracts dated prior to July 1, 1979 must have 75% escrowed to trust account.
- 12 – Amount deposited from each purchaser’s monthly payment. Will be either 60% or 75% depending on the contract (see 11 above). If the purchaser fails to make a monthly payment, leave this space blank or write “no payment”.
- 13 – Total amount deposited to trust fund to date (current balance). When fully funded this amount will equal #11 (Total Amount Required to Escrow).

**Applying against a bond for preneed merchandise:**

- 11 – Total amount required to apply against a bond is equal to 100% of the actual sales price. This column may be left blank since it is the same as #10 (Actual Sales Price)
- 12 – Amount to be applied against the bond from the purchaser’s monthly payment. If the purchaser fails to make a monthly payment, leave this space blank or write “no payment”.
- 13 – Total Amount applied against the bond to date (current balance). When fully applied this amount will equal 10 and 11 (Actual Sales Price and Total Amount Required to Bond)

**Escrowing to a trust account for sales of preconstruction units:**

- 11 – Total amount required to escrow to trust account is equal to the actual sales price times the percentage figured using the method found in G.S. 65-79(c) or NCCC Memorandum – Trust Account Guidelines dated 10/5/1981.

Amount to Escrow formula:

Total Cost of Mausoleum Construction (two estimates from building contractors must be submitted to serve as a basis for the construction cost) plus 20% divided by number of crypts/units = cost per crypt/unit.

Cost per unit divided by contract sales price = percentage

Percentage times payment received = deposit required to preconstruction account

- 12 – Amount to be deposited from each purchaser’s monthly payment will be equal to the total monthly payment times the percentage used in #11.
- 13 – Total amount deposited to trust fund to date (current balance). When fully funded, this amount will equal #11 (Total Amount Required to Escrow).

**Applying against a bond for preconstruction units:**

- 14 & 15 – Column totals or page totals
- 16 – Total amount deposited to trust account or applied against bond for report period (place on last page of multiple page report).
- 17 – Date of deposit if escrowing to a trust account
- 18 – Signature of cemetery official responsible for the accuracy and timeliness of reports and deposits
- 19 – Date of certification

**GENERAL TIPS ON PREPARATION OF PRE-NEED AND PRECONSTRUCTION REPORT**

Names of purchasers should be placed on report in order of contract number or date of contract. This allows new purchasers to be added to the end of the list without having to rewrite the whole report.

Add purchasers to the list when the contract is written even though it may be some time before any payments are applied under an allocation of payments clause. (Allocation of payments is found on contracts when applicable. It states that items on a contract are paid in a certain order-for example: 1<sup>st</sup> -to the Sales Tax, 2<sup>nd</sup> -to accrued late charges, 3<sup>rd</sup>-to earned finance charges, 4<sup>th</sup>-to interment rights, 5<sup>th</sup>-to Endowment Care Fund Deposit, 6<sup>th</sup>-to the price of the crypts, 7<sup>th</sup> to the price of the vault(s) or lawn crypt(s), 8<sup>th</sup>-to the price of the memorial, 9<sup>th</sup> to the price of other merchandise, etc.) Place a “0.00” in Total Deposited/Bonded to Date” column (#13) until the allocation point is reached. (Total due is less than or equal to the price of the crypts)

When a purchaser’s merchandise is delivered or contract is cancelled, mark a line through that purchaser’s name and apply the “Total Deposited – Bonded to Date” (#13) as a credit against that month’s required deposit-bond (#14). Show this credit as a line item entry on the last page of your report.

If you are not using a computer for this report, you may wish to prepare this report as a sort of master list:

- 1-Leave items 12 through 19 blank.
- 2-Xerox or otherwise copy the list. As the monthly payments come in, post in column 12, bring forward new balance to column 13.
- 3-Add new purchasers to the list.
- 4-Mark out and take credit for deliveries and installations.
- 5-Complete items 14 to 19. For the following month repeat preceding steps 2 through 5.

If the cemetery sells a preconstruction “package deal”, i.e. a single price that includes mausoleum or lawn crypt spaces and bronze or markers, the individual items must be treated

separately. The mausoleum or lawn crypt spaces must be shown on a preconstruction report and the bronze or marker on a pre-need merchandise report.

If vaults or markers are to be stored rather than delivered to the purchaser, the sales price of installation must be escrowed or bonded and reported on the preneed merchandise report. Also, if markers are stored, then the granite base must also be stored. If the granite bases are not stored, then the sales price of the base must be on the preneed merchandise report and either trusted or bonded.

## **ANNUAL CARE AND MAINTENANCE REPORT:**

### **PAGE 1 of Annual Care and Maintenance Report:**

#### **A. CEMETERY**

List the License Number on the License issued by the NC Cemetery Commission

List the Trade Name of the cemetery (not the Corporate name).

Corporate Name if owned by a parent company or holding company.

List the Physical Address of the cemetery; number, road and city

List the mailing address of the cemetery; same as physical address or PO Box and city

List the cemetery phone number and fax number.

List the contact person and his/her phone number who is available for contacting with questions and responsible for reporting.

List the email address of the contact person

List the contact person and his/her phone number who is responsible for administrative and finance issues.

List the email address of the administrative contact person.

List the physical address of the location that maintains the cemetery's records.

#### **B. OWNERS**

List the owners of the cemetery with the ownership percentage. The total of the ownership percentages must equal 100%.

#### **C. OFFICERS**

List the officers of the corporation or Limited Liability Corporation

#### **D. CEMETERY ACREAGE**

List the total acreage of the cemetery and answer the questions regarding the acreage.

**An officer or owner of the corporation or cemetery must sign page 1 attesting that the information is correct and that no land has been sold that would result in the cemetery acreage being less than 30 acres.**

### **PAGE 2 of Annual Care and Maintenance Report:**

#### **A. TRUSTEE INFORMATION**

List name, address and telephone number of the Trustee who maintains the Perpetual Care Accounts.

#### **B. TRUST BALANCES**

1. List the Corpus Balance (as of January 1<sup>st</sup> of the report year) of the Perpetual Care Fund and the PC "A" Fund (if applicable). If there is no PC "A" Fund, mark the box accordingly. The Corpus Balances as of 12/31/2016, which were determined by the cemetery commission, were sent in a letter to each cemetery in 2017. Deposits made



to funds in 2017 were then added to the 12/31/2016 to determine the balances as of 12/31/2017. If there is a question about the Corpus Balances, please call the commission office to get your current Corpus Balance.

2. Once the beginning corpus balance is determined, list the deposits made to the Perpetual Care and PC "A" funds during the reporting year. This number will be listed in BOTH columns for each fund.
3. Add the Corpus Balance at the beginning of the year and the deposits made during the reporting year to determine the Corpus Balance at year end.
4. List the Fair Market Value as of January 1<sup>st</sup> of the report year. This number will be found on the reports sent to the cemetery by the trustee. This number will go in the second column under each fund.
5. List the Interest Income and or Dividends earned on each fund. These numbers will also be found on the reports from the Trustee.
6. List the expenses deducted from the accounts as reported by the Trustee.
7. Add the Interest Income (Dividends), subtract the expenses to determine the Net Income for the year. This number will be recorded in BOTH columns for each fund.
8. List the disbursements made by the Trustee to the cemetery during the year. Refer to the Trustee statement.
9. During the first quarter of each year, income is paid to the cemetery from the preceding year. This is normally the first distribution of the current year. List this distribution.
10. There will also be a distribution made in the following year for income earned during the current year. This amount will be found on the first statement from the Trustee for the year following the reporting year.
11. Add the Income paid to the cemetery during the current year, deduct the first distribution of the current year and add the first distribution of the following year to determine the net distributions of the year. This number will be listed in BOTH columns for each fund.
12. List the change in Market value found on the Trustee statement in the 2<sup>nd</sup> column for each fund.
13. Add the numbers in the 2<sup>nd</sup> column for each fund as follows:  
Deposits made plus beginning Fair Market Value plus Net Income for the Year  
MINUS Net distributions for the Year plus Change in Market Value equals Market Value Balance at the end of the year.  
***Ending Market Value must be greater than Ending Corpus balance. If it is not, then no distributions will be allowed until the Market Value Balance is greater than Corpus Balance.***  
***If the Unitrust Method is being utilized for the trust in accordance with IPS adopted by the NCCC on 1/24/2018, then the Net Distributions for the year are allowed to exceed the Net Income for the Year. Contact your Trustee to see if the Unitrust Method is being used. However, the Market Value Balance MUST always be greater than the Corpus Balance regardless of the Method being used.***

C. DEEDS AND INTERMENTS

List number of grave spaces that have not been deeded before which were deeded in reporting year.

List number of grave spaces transferred, either from one owner to another or to different locations.

List number of grave spaces that Perpetual Care was paid before the deeds were written due to the 48 month rule. Perpetual Care must be paid 48 months from the contract date even if they are not paid in full and deeded.

List the total number of all types of interments in reporting year.

**D. CARE AND MAINTENANCE**

List the total amount of money that was spent for upkeep of the cemetery in the reporting year.

**E. A copy of the Trustee's report for the reporting year must be attached to the report. It must be marked "Exhibit A"**

**F. Print the cemetery name and License number.**

**PAGE 3 of Annual Care and Maintenance Report:**

Mark appropriate box if cemetery is Preneed (cemetery has preneed liabilities) or if cemetery is At need and has NO preneed liabilities)

**A. PRENEED ITEMS SOLD DURING REPORT YEAR**

Record actual number of each item sold during year in first column.

Check each Delivery policy that applies to each item sold (there may be more than one delivery policy checked for each item)

**B. PRENEED ITEMS STORED**

**1. On-Site Storage – check box if there are no preneed items stored on-site.**

a. Vaults stored on-site – record number of vaults stored as of December 31<sup>st</sup> of each type of vault OR mark box "Section does not apply" if no vaults of any type are stored on-site.

b. Memorials stored on-site – record total number of memorials stored on site, number of vases required for the memorials that are stored, and number of granite bases that are required for the memorials that are stored.

c. Owner must sign this section attesting that the cemetery has either a sufficient number of granite bases stored or funds are trusted/bonded.

**C. Print the cemetery name and License number.**

**PAGE 4 of Annual Care and Maintenance Report:**

**B. PRENEED ITEMS STORED (continued)**

**1. Off-Site Storage – check box if there are no preneed items stored off-site.**

a. Vaults stored off-site – record each vault manufacturer's name in left column and the number of each type of vaults stored at that location.

b. Record each memorial manufacturer's name on the first line. Record the number of memorials stored under each location name, the number of vases required for the memorials stored and the number of granite bases required.

c. Owner must sign this section attesting that the cemetery either stores the required vases and granite bases at the manufacturer or at the cemetery or the funds are trusted/bonded.

**C. Independent accountant reports must be attached for ALL stored items, on-site AND off-site. Mark On-site reports Exhibit C and Off-Site reports Exhibit D.**

**D. Print the cemetery name and License number.**

**PAGE 5 of Annual Care and Maintenance Report:**

Mark box if the cemetery does not have ANY pre-need merchandise/services liability and initial.

A. Trustee Information

List the name, address, telephone number and Trust Officer of the bank or trust company which maintains the Merchandise/Services Trust fund.

B. Trust Account Information

Mark the box if the cemetery doesn't have merchandise/services trust accounts and initial.

Type of Account: label each column with the type of each merchandise/services trust account that the cemetery holds.

1. Under each account record the Ending Balance from previous report year.
2. Record the amount deposited with trustee on each account for the report year.
3. Record the earnings on each account for the report year.
4. Record any withdrawals made from each account. Withdrawals must be approved by the Cemetery Commission.
5. Record the balance in each fund as of December 31<sup>st</sup> of the report year.  
*Note: Beginning balance (#1) plus deposits (#2) plus earnings (#3) minus withdrawals (#4) MUST equal ending balance (#5).*
6. Record any deposits that have been mailed (in transit) to trustee but not received by trustee and reflected on the Trustee's December statement.
7. Record the amount of outstanding merchandise liability at December 31<sup>st</sup> of the report year.
8. Record excess funds or deficit as of December 31<sup>st</sup> of the report year. This amount will equal the Ending trust balance (#5) plus deposits in transit (#6) minus the merchandise liability (#7). If this total is a positive, then there is an excess of funds, if this total is a negative, then there is a deficit. Record the deficit in brackets ( ).
9. A copy of the Merchandise/Service Trustee report for the year must be attached for each fund.
10. The Pre-Need Merchandise Liability report as of December 31<sup>st</sup> of report year must be attached listing all merchandise and services liabilities.

C. Active Bonds

Mark the box if the cemetery doesn't have any active bonds (not cancelled) and initial.

1. List the type of liability that the bond covers, merchandise, vault, etc.
2. List the name of the bonding company.
3. List the date the bond was issued
4. List the current amount of the bond as of December 31<sup>st</sup> of the report year.
5. List the merchandise/services liability amount as of December 31<sup>st</sup> of the report year. (100% of the sales price of merchandise/services must be bonded).
6. Attach a list of all liabilities charged to the Bond and label it Exhibit F.

7. Record the Bond Excess or deficit. Amount of bond less the bond liabilities equals the excess (if bond is greater than liabilities) or equals the deficit (if bond is less than liabilities). Record the deficit in brackets ( ).
8. Print the cemetery name and license number.

**PAGE 6 of Annual Care and Maintenance Report:**

Follow instructions for C above to record additional active bonds.

**D. Cancelled Bonds**

Mark the box if the cemetery doesn't have any cancelled bonds and initial.

Follow above steps on active bonds for each cancelled bond. List the cancellation date of the bond.

Print the cemetery name and license number.

**PAGE 7 of Annual Care and Maintenance Report:**

Mark box if cemetery doesn't have any Pre-Construction projects and initial.

Complete remainder of page if the cemetery DOES have a Pre-Construction Project.

Mark box if project is for a Mausoleum

Report information pertaining to mausoleum as listed.

Report Trust Account information as listed.

Mark box if project is for a Lawn Crypt Garden

Report information pertaining to lawn crypt garden as listed.

Report Trust Account information as listed

Sign and date page

Print the cemetery name and license number

**PAGE 8 of Annual Care and Maintenance Report:**

Mark box and initial if cemetery has not sold or delivered any vaults in current year.

If cemetery has sold or delivered vaults in the current year, fill in boxes with the vault dimensions.

Fill in Concrete specifications and reinforcements of top, sides and bottom of vaults.

Sign and date page.

Print the cemetery name and license number.

**PAGE 9 of Annual Care and Maintenance Report:**

Page 9 is a template for reporting all on site and off site stored pre-need merchandise that the cemetery is liable for at the end of the report year. The cemetery is responsible for obtaining from the manufacturers that store off site pre need merchandise. The manufacturer will send an accountant certification for it's storage items. The cemetery is required to get an accountant

certification for all merchandise stored on site with the accountant's signature, license number and Firm name.

The cemetery owner must sign and date if there is not any merchandise stored for the cemetery. Print the cemetery name and license number.

**PAGE 10 of Annual Care and Maintenance Report:**

Page 10 is a list of the attachments that are required to be sent with the Annual Report. Label each attachment with the appropriate Exhibit letter. If there are more than 1 attachment per letter, then add a number to the Exhibit label, for example Exhibit A-1, Exhibit A-2, etc.

Check each attachment that was sent.

Print the cemetery name and license number.