

For ease of digitizing,  
please *do not* staple  
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**North Carolina Cemetery Commission**  
**ANNUAL REPORT FOR YEAR 2024**

(Submit by March 15, 2025 to avoid penalty)

Reports may be submitted  
electronically to  
[reports@nccemetery.org](mailto:reports@nccemetery.org)

**CEMETERY INFORMATION & CONTACTS**

**A. CEMETERY**

NCCC License #: \_\_\_\_\_ Trade Name: \_\_\_\_\_

Corporate Name (If applicable): \_\_\_\_\_

Physical Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Cemetery Phone Number: \_\_\_\_\_ Fax #: \_\_\_\_\_

Contact Person (Cemetery): \_\_\_\_\_ Phone #: \_\_\_\_\_

Contact Person (Cemetery) Email: \_\_\_\_\_

Contact Person (Corporate Office): \_\_\_\_\_ Phone #: \_\_\_\_\_

Contact Person (Corporate Office) Email: \_\_\_\_\_

Cemetery Records Address: \_\_\_\_\_

(If different from Physical Address)

**B. OWNERS (include ownership percentage) %**

_____	_____
_____	_____
_____	_____
_____	_____
	<b>= 100 %</b>

**C. OFFICERS (if Corporation or LLC)**

President: \_\_\_\_\_

Secretary: \_\_\_\_\_

Treasurer: \_\_\_\_\_

Registered Agent: \_\_\_\_\_

**D. CEMETERY ACREAGE**

Total Acreage of cemetery \_\_\_\_\_

Has any acreage been carved out or sold to others in the last ten years?  Yes  No

If yes, attach details.

Are there any liens or encumbrances on the cemetery acreage?  Yes  No

**I HEREBY CERTIFY THAT THIS REPORT IS CORRECT. ALSO, IN ACCORDANCE WITH NC GS 65-69, I UNDERSTAND THAT CEMETERIES MAY NOT SELL, ENCUMBER, TRANSFER OR DISPOSE OF ANY CEMETERY LAND. UNDEVELOPED LAND MAY NOT BE SOLD THAT RESULTS IN THE CEMETERY HAVING LESS THAN 30 ACRES. I UNDERSTAND THAT ANY TRANSACTION IN VIOLATION OF NC GS 65-69 IS VOID. NOT VOIDABLE, VOID.**

(Must be signed by an Officer or Owner.)

\_\_\_\_\_  
OFFICE/OWNER SIGNATURE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PRINTED NAME

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**CARE AND MAINTENANCE REPORT FOR 2024**

**A. TRUSTEE INFORMATION**

Bank or Trust Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Phone Number: \_\_\_\_\_ Trust Officer: \_\_\_\_\_

**B. TRUST BALANCES PERPETUAL CARE**

Trust Fund(s) is/are using the Unitrust Method

\*Corpus Balance as of 01/01/2024  
(\*Corpus = deposits since inception)

2024 Deposits made by cemetery with Trustee

Corpus Balance as of 12/31/2024

12/31/2024 Fair Market Balance

**Perpetual Care Fund**

\_\_\_\_\_

+ \_\_\_\_\_

= \_\_\_\_\_

\_\_\_\_\_

**PC "A" Fund**

\_\_\_\_\_

+ \_\_\_\_\_

= \_\_\_\_\_

\_\_\_\_\_

**\*\*\*In accordance with NC 65-61, no distribution is permitted that results in the FMV total less than corpus**

2024 Income (Earnings) for the  
year 2024 Distributions for the year

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**C. DEEDS AND INTERMENTS**

- Number of "New" Grave Spaces DEEDED in 2024 \_\_\_\_\_

- Number of Grave Spaces on which PC was Paid but Not DEEDED (48-Month Rule) \_\_\_\_\_

**Number of Interments in 2024** \_\_\_\_\_

**D. CARE AND MAINTENANCE**

Amount Spent for Cemetery Care and Maintenance in 2024 \_\_\_\_\_

**Attach a copy of Trustee's Report for the year 2024** (Exhibit A)

# North Carolina Cemetery Commission ANNUAL REPORT FOR YEAR 2024

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## PRENEED MERCHANDISE AND SERVICES REPORT FOR 2024

CEMETERY IS:  PRENEED  AT NEED (Cemetery has zero pre-need liability)

### A. PRENEED ITEMS SOLD DURING REPORT YEAR

	Actual Number Sold	Delivery Policy (select all that apply)		
		Immediate Order	Trust	Bond
Vaults				
Merchandise				
Services				
Preconstruction Mausoleum				
Crypts or Lawn Crypts				
Constructed Lawn Crypts				

### B. PRENEED ITEMS STORED

STORED ON-SITE:  NO PRENEED ITEMS STORED ON-SITE

#### Vaults Stored On-Site:

Type	Concrete	Concrete Lined	Vantage Standard	Vantage Ultima	Other: (specify type)	Other: (specify type)	Other: (specify type)	Other: (specify type)
# stored								

#### Memorials Stored On-Site:

Total Number of Memorials Stored: \_\_\_\_\_

Number of Vases Required: \_\_\_\_\_

Number of Granite Bases Required: \_\_\_\_\_

I attest that the cemetery stores sufficient vases and memorial bases for all memorials stored on site and /or has trusted or bonded sufficient funds listed by individual contract for that purpose. I understand that the cemetery is subject to fines if a deficiency is found to exist.

\_\_\_\_\_  
Owner Signature

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

STORED OFF-SITE:  NO PRENEED ITEMS STORED OFF-SITE

**Vaults Stored Off-Site:**

Manufacturer or Stored Location	Concrete	Concrete Lined	Poly Standard	Poly Ultima	Other: (specify type)	Other: (specify type)	Other: (specify type)	Other: (specify type)
/ / / / / / / / / /	<b># stored</b>							

**Memorials Stored Off-Site:** \_\_\_\_\_

Manufacturer Name or Stored Location: \_\_\_\_\_

Total Number of Memorials Stored: \_\_\_\_\_

Number of Vases Required: \_\_\_\_\_

Number of Granite Bases Required: \_\_\_\_\_

I attest that the cemetery stores sufficient vases and granite bases for all memorials stored off-site either at the vendor and/or on-site at the cemetery and/or has trusted or bonded sufficient funds listed by individual contract for that purpose. I understand that the cemetery is subject to fines if a deficiency is found to exist.

\_\_\_\_\_  
Owner Signature

**Attach independent accountant reports for all stored items.** (Exhibits C and D)

**North Carolina Cemetery Commission  
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**PRENEED MERCHANDISE AND SERVICES REPORT FOR 2024**

**THIS CEMETERY HAS NO PRE-NEED MERCHANDISE OR SERVICES LIABILITY** \_\_\_\_\_  
Initial here, Sign bottom

**A. TRUSTEE INFORMATION**

Bank or Trust Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Trust Officer: \_\_\_\_\_

**B. TRUST ACCOUNT INFO**

**THIS CEMETERY HAS NO MERCHANDISE/SERVICES TRUST ACCOUNTS** \_\_\_\_\_  
Initial here, Sign bottom

*Complete one column for each account maintained*

**Type of Account:**

\_\_\_\_\_  
*(Merchandise, Vault, Opening & Closing, Preconstruction, etc.)  
Enter custom entry if desired option not listed in drop-down.*

Ending Balance 12/31/2023 \_\_\_\_\_

Amount Deposited with Trustee in 2024 \_\_\_\_\_

Funds Earnings for 2024 \_\_\_\_\_

Authorized Servicing Withdrawals for 2024 \_\_\_\_\_

Ending Balance for 2024 (Attach Exhibit B) \_\_\_\_\_

Deposits in Transit at Year-end \_\_\_\_\_

Amount of Merchandise Liability  
as of 12/31/2024 (Attach Exhibit E) \_\_\_\_\_

Excess Trust Funds (Deficit) \_\_\_\_\_

**\*Attach a copy of Trustee's Report for 2024**

**\*A full and complete list of all merchandise and service liabilities as of 12/31/2024 is required to be attached.**

**C. ACTIVE BONDS** *(Complete separate section for each bond)*

**THIS CEMETERY HAS NO ACTIVE BONDS** \_\_\_\_\_  
Initial here, Sign bottom

**Active Bond Type**  
*(Merchandise, Vault, O&C, etc.)*

Name of Insurance Company \_\_\_\_\_

Amount of Bond \_\_\_\_\_

Amount of Liabilities charged to Bond  
as of 12/31/2024 (Attach full and complete list) \_\_\_\_\_ (Attach Exhibit F)

Bond Excess (Deficit) \_\_\_\_\_

**North Carolina Cemetery  
Commission ANNUAL REPORT FOR**

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**YEAR 2024**

**Active Bond Type**

*(Merchandise, Vault, O&C, etc.)*

Name of Insurance Company \_\_\_\_\_

Amount of Bond \_\_\_\_\_

Amount of Liabilities charged to Bond  
as of 12/31/2024 *(Attach full and complete list)*

\_\_\_\_\_  
(Attach Exhibit F)

Bond Excess (Deficit) \_\_\_\_\_

**D. CANCELLED BONDS** *(Complete separate section for each bond)*

**THIS CEMETERY HAS NO CANCELED BONDS**

\_\_\_\_\_  
Initial here, Sign bottom

**Cancelled Bond Type**

*(Merchandise, Vault, O&C, etc.)*

Name of Insurance Company \_\_\_\_\_

Cancellation Date \_\_\_\_\_

Amount of Bond \_\_\_\_\_

Amount of Liabilities charged to Bond  
as of 12/31/2024 *(Attach full and complete list)*

\_\_\_\_\_  
(Attach Exhibit F)

Bond Excess (Deficit) \_\_\_\_\_

**Canceled Bond Type**

*(Merchandise, Vault, O&C, etc.)*

Name of Insurance Company \_\_\_\_\_

Cancellation Date \_\_\_\_\_

Amount of Bond \_\_\_\_\_

Amount of Liabilities charged to Bond  
as of 12/31/2024 *(Attach full and complete list)*

\_\_\_\_\_  
(Attach Exhibit F)

Bond Excess (Deficit) \_\_\_\_\_

**\*A full and complete list of all merchandise and service liabilities as of 12/31/2024 is required to be attached.**

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**PRECONSTRUCTION REPORT FOR 2024**

**CEMETERY HAS NO INCOMPLETE CONSTRUCTION PROJECTS AS OF DECEMBER 31, 2024**

Initial here, Sign bottom

**PRECONSTRUCTED MAUSOLEUM:** Proposed Name of Mausoleum/Section: \_\_\_\_\_

Name of Contractor: \_\_\_\_\_ Email: \_\_\_\_\_

Number of Crypts: \_\_\_\_\_ Number of Niches: \_\_\_\_\_ Estimated Cost: \_\_\_\_\_

Date of First Preneed Sale: \_\_\_\_\_ Due to Start or Date Started: \_\_\_\_\_

Scheduled Completion Date: \_\_\_\_\_

Cumulative Number of Crypts sold this section through 12/31/2024 \_\_\_\_\_

Cumulative Number of Niches sold this section through 12/31/2024 \_\_\_\_\_

**PRECONSTRUCTION TRUST ACCOUNT(S)**

**Name of Trustee:** \_\_\_\_\_

Account #: \_\_\_\_\_

Amount of Account as of 12/31/2024 \_\_\_\_\_

Deposits in Transit: \_\_\_\_\_

Amount of Liability as of 12/31/2024 \_\_\_\_\_ (Attach Exhibit E)

**PRECONSTRUCTED LAWN-CRYPT GARDEN:** Proposed Name of Garden: \_\_\_\_\_

Name of Contractor: \_\_\_\_\_ Email: \_\_\_\_\_

Number of Single Depths: \_\_\_\_\_ Number of Double Depths: \_\_\_\_\_ Estimated Cost: \_\_\_\_\_

Date of First Sale: \_\_\_\_\_ Due to Start/Started: \_\_\_\_\_

Scheduled Completion Date: \_\_\_\_\_

Number of Crypts sold through 12/31/2024 \_\_\_\_\_

**PRECONSTRUCTION TRUST ACCOUNT(S)**

**Name of Trustee:** \_\_\_\_\_

Account #: \_\_\_\_\_

Amount of Account as of 12/31/2024 \_\_\_\_\_

Deposits in Transit: \_\_\_\_\_

Amount of Liability as of 12/31/2024 \_\_\_\_\_ (Attach Exhibit E)

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**TYPED/PRINTED NAME**

\_\_\_\_\_  
**DATE**

**CEMETERY NAME:** \_\_\_\_\_

**NCCC LIC#:** \_\_\_\_\_

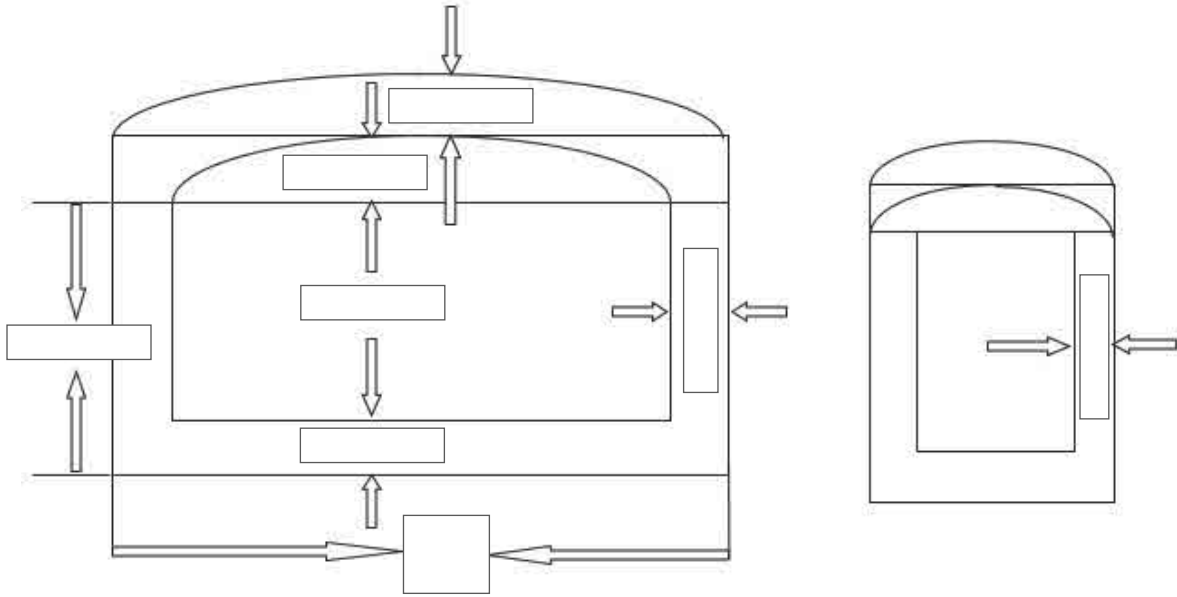
# North Carolina Cemetery Commission ANNUAL REPORT FOR YEAR 2024

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## VAULT SPECIFICATIONS FOR VAULTS USED IN 2024

CEMETERY HAS NOT SOLD ANY VAULTS AS OF DECEMBER 31, 2024

\_\_\_\_\_  
Initial here, Sign bottom



**\*\*Provide Dimensions in the Blanks between the Arrows \*\***

**Concrete Specifications:**

**Reinforcing:**

**TOP:** \_\_\_\_\_

**SIDES/ENDS:** \_\_\_\_\_

**BOTTOM:** \_\_\_\_\_

**Other Remarks:**

This is to certify that all vaults sold/used shall meet or exceed the above plans and specifications per Rule 21 NCAC 07C.0104 Quality Specifications.

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**TYPED/PRINTED NAME**

\_\_\_\_\_  
**DATE**

**CEMETERY NAME:** \_\_\_\_\_

**NCCC LIC#:** \_\_\_\_\_



# North Carolina Cemetery Commission

## ANNUAL REPORT FOR YEAR 2024

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### ANNUAL CERTIFICATION FOR DELIVERED & STORED MERCHANDISE FOR YEAR-END 2024

PLEASE COMPLETE THE FORM BELOW INDICATING THE NUMBER OF CRYPTS, VAULTS, MEMORIALS, MONUMENTS, MEMORIAL BASES AND MEMORIAL VASES, THE CONTRACT NUMBER, AND THE NAME OF THE CUSTOMER TO WHOM THEY BELONG. CREATE AND SUBMIT A SEPARATE REPORT FOR EACH STORAGE LOCATION, WHETHER THE MERCHANDISE IS STORED ON- OR OFF-PREMISES BY THE CEMETERY OR OFF-PREMISES BY THE SUPPLIER(S).

EXAMPLE:

<u>Contract Name</u>	<u>Contract Number</u>	<u>Merchandise</u>
John Doe	980645	2 vaults /Vantage
Mary Q. Public	996457	1 vault /Cemetery
Alan Anyone	100245	1 marker/Matthews

**STORAGE LOCATION:**

	<u>Contract Name</u>	<u>Contract Number</u>	<u>Merchandise</u>
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____
6.	_____	_____	_____
7.	_____	_____	_____
8.	_____	_____	_____
9.	_____	_____	_____
10.	_____	_____	_____
11.	_____	_____	_____
12.	_____	_____	_____
13.	_____	_____	_____
14.	_____	_____	_____
15.	_____	_____	_____

I, \_\_\_\_\_, Accountant, license # \_\_\_\_\_ hereby certify that I have performed a physical inventory and each item listed hereon has been bought and paid for, and at the time of this report, was in storage and designated as the property of the cemetery company's customer.

SIGNATURE	TYPED/PRINTED NAME	DATE
-----------	--------------------	------

\_\_\_\_\_  
FIRM NAME/STATE OF REGISTRATION

Signature of cemetery Owner or Manager if no merchandise is stored for this cemetery:

SIGNATURE	TYPED/PRINTED NAME	DATE
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**ATTACHMENTS CHECK LIST**

**CONFIRM THE FOLLOWING ATTACHED: (Check only those attachments enclosed.)**

(Report will not be considered submitted without these reports attached. Please label the attachments.)

- Exhibit A: Annual Perpetual Care Trustee Report with statement/s showing PC deposits**
- Exhibit B: Annual Merchandise, Services & Pre-Construction Trustee Reports**
- Exhibit C (On-site): Merchandise Storage List AND Independent Accountant Affidavit**
- Exhibit D (Off-site): Merchandise Storage List AND Independent Accountant Affidavit**
- Exhibit E: Complete list of all Merchandise and Services liabilities in Trust as of 12/21/2024 Exhibit**
- F: Complete list of all Merchandise and Services liabilities applied to bonds as of 12/21/2024**

**\*If multiple exhibits are attached for each letter, include a numeral after the exhibit.**

*For example:*

PC Trustee Report	Exhibit A-1
PC "A" Trustee Report	Exhibit A-2

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