



ENDOWMENT CARE CEMETERIES ANNUAL REPORT

INSTRUCTIONS FOR ANNUAL REPORT

The following instructions pertain to the annual report to be filed with the director of the Department of Consumer and Business Services, as required by ORS 97.810(3).

The information requested must show accurately the financial condition of the trust on the date of the statement; it enables the director of DCBS to fulfill his or her responsibility under ORS 97.810(3).

ORS 97.810(5) provides authority to require additional reports of the condition and assets of the endowment fund, should the director require them.

ENDOWMENT CARE FUND ANNUAL REPORT

A standard annual report form is available from the Department of Consumer and Business Services. Use of the standard form is not mandatory, but the information requested on the standard form must be included in your report. The Department of Consumer and Business Services form requests the following information:

Page 1 — Include depository and a list of cemetery officers

Page 2 — Owner verification of report accuracy and compliance with legal requirements

Page 3 — Balance sheet

Page 4 — Endowment principal and income transactions

Page 5 — Summary of cash and installment sales

Endowment care fund annual reports are public records available for inspection by the public.

DUE DATE

The endowment care annual report is required by ORS 97.810(3) **to be filed within 75 days** following the end of the fiscal year covered by the report.

The annual reports should be filed with:

Fiscal Services Section
Department of Consumer and Business Services
P.O. Box 14610

FILING FEE

ORS 97.810(6)(a)(b) requires a fee to be paid by each endowment care cemetery at the time of filing of the statement. Annual fees shall be paid to the director of the Department of Consumer and Business Services as follows:

- Up to 100 interments per year — \$40
- More than 100 interments per year — \$100

TRUST OR CUSTODIAL AGREEMENT

A current copy of the trust or custodial agreements required by Oregon Revised Statute 97.820(3) shall be filed with the Department of Consumer and Business Services.

INTERPRETATION OF INSTRUCTIONS

If the cemetery authority has questions concerning the interpretation or application of these instructions, direct them to the Department of Consumer and Business Services, Division of Financial Regulation: Phone (503) 378-4140 ▪ Fax (503) 947-7862



ENDOWMENT CARE CEMETERY ANNUAL REPORT

As required by ORS 97.810(3)

Cemetery Board License no: _____ EC# (DFCS use): _____

Fiscal year covered by this report: _____ through _____

Name of cemetery: _____

Cemetery address: _____

City/State/ZIP: _____

Corporate or business name: _____

Mailing address (if different): _____

City/State/ZIP: _____

Officers

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Trustee or custodian (ORS 97.820(3)) - Authorized Financial Institution

Name: _____

Mailing address: _____

City/State/ZIP: _____

Send report with payment to:

DCBS Fiscal Services Section
P.O. Box 14610
Salem, OR 97309-0445
Secure fax line for credit card payments:
503-947-2333

FISCAL USE ONLY: 61260/1007

Name of cemetery: _____

Is the entire cemetery under endowed care? Yes No

If no, how much is under endowed care? _____

Is this location also selling trust funded prearrangement or preconstruction plans? Yes No

DUE DATE

This report is required by statute to be filed with the director of the Department of Consumer and Business Services within 75 days following the close of the fiscal year covered by the report.

FILING FEE (ORS 97.810(6)(a)(b))

- Up to 100 interments per year — \$40
- More than 100 interments per year — \$100

Number of interments this year: _____

Filing fee enclosed: \$ _____

VERIFICATION OF OWNER OR OFFICER

I, (name) _____ being the (title) _____

of the (name of cemetery) _____

hereby affirm that I have personal knowledge of the contents of the financial and statistical statements included in this report, that the information contained herein is correct and in agreement with the financial and other records of the cemetery, and that endowed-care monies have been collected, deposited, and expended in accordance with applicable legal requirements.

Date: _____ Signature: _____

Phone number: () _____ Fax number: () _____

Email address: _____

Please submit copies of the following with your annual report:

- Cemetery board license
 - Sales contract
 - Certificate of ownership or deeds
 - Price list (if applicable)
- New trust agreement (if changes been made)

Please provide supporting documentation for this page.

Name of cemetery: _____

Endowment Care Fund Statement of Financial Condition

Date: _____

Assets

Cash on hand:	\$	_____	
Cash in banks			
Checking accounts:	\$	_____	
Savings accounts:	\$	_____	
Time deposits:	\$	_____	
Investments:	\$	_____	
Other assets:	\$	_____	
Total assets:	\$	_____	\$ _____

Liabilities and fund balance

Liabilities:	\$	_____	
Trust balances			
Principal (nonexpendable, Page 4).....	\$	_____	
Income (expendable, Page 4)	\$	_____	
Total liabilities and fund balance:	\$	_____	\$ _____

(Total assets and Total liabilities and fund balance amounts must match the balance amounts on page 4)

Please provide supporting documentation for this page.

Name of cemetery: _____

Endowment principal transactions

Principal balance, beginning of fiscal year:	\$ _____	\$ _____
Additions during year		
Grave sales (Page 5):.....	\$ _____	
Grave installed liner sales (Page 5):.....	\$ _____	
Niche sales (Page 5):	\$ _____	
Crypt sales (Page 5):	\$ _____	
Gains on investments		
Sales of investments:.....	\$ _____	
Mutual-fund capital-gains distributions:	\$ _____	
Trust principal gains:.....	\$ _____	
Other sources:.....	\$ _____	
Total principal balance and additions:	\$ _____	
Deductions during year		
Losses on investments:.....	\$ _____	
Administrative fees (trustee or custodian):	\$ _____	
Total deductions:.....	\$ _____	
Principal balance, end of fiscal year (Page 3):.....	\$ _____	\$ _____

Endowment income transactions

Unexpended balance, beginning of fiscal year:	\$ _____	\$ _____
Income		
Interest on savings:.....	\$ _____	
Trust distributions:	\$ _____	
Investment income:	\$ _____	
Corporate stock:	\$ _____	
Savings and loan associations:	\$ _____	
Mutual-fund income distribution:	\$ _____	
Bonds:	\$ _____	
Mortgages:	\$ _____	
Other investments:	\$ _____	
Total beginning balance and additions:	\$ _____	\$ _____
Expenditures for maintenance:	\$ _____	
Unexpended balance, end of fiscal year (Page 3):.....		\$ _____

Name of cemetery: _____

Cash sales

	Niches	Crypts	Graves	Grave installed liners
Number sold:	\$ _____	\$ _____	\$ _____	\$ _____
Gross selling price (GSP):	\$ _____	\$ _____	\$ _____	\$ _____
Endowment fund principal additions:	\$ _____	\$ _____	\$ _____	\$ _____
	(= 5% of GSP)	(= 5% of GSP)	(= 15% of GSP)	(= 9% of GSP)

Installment sales

	Niches	Crypts	Graves
Receivables beginning balance:			
Installment sales during year:	\$ _____	\$ _____	\$ _____
Subtotal:.....	\$ (_____)	\$ (_____)	\$ (_____)
Less collections during year:	\$ _____	\$ _____	\$ _____
Receivables ending balance:.....	\$ _____	\$ _____	\$ _____
Endowment fund principal additions:	\$ _____	\$ _____	\$ _____
Total additions from cash and installment sales:.....	\$ _____	\$ _____	\$ _____

Endowment principal additions: If the additions to principal during the fiscal year, recorded on Page 4 of this report, do not equal the total additions from cash and installment sales as listed on this page, please explain the reason for the difference: