



2009 ENDOWMENT CARE FUND AND SPECIAL CARE FUND REPORT

CERTIFICATE OF AUTHORITY (LICENSE) NUMBER: COA _____

CORPORATION NAME: _____

PHONE NUMBER: (____) _____

MAILING ADDRESS: _____

[For written correspondence]

CEMETERY NAME: _____

PHONE NUMBER: (____) _____

CEMETERY ADDRESS: _____

[Cemetery's physical address]

Reporting Period: (check one)

Calendar Year – Beginning January 1, 2009 and ending December 31, 2009

Fiscal Year – Beginning _____ and ending _____

IMPORTANT REPORTING INFORMATION

- FILING DATE** – If the reporting period is a calendar year, Business and Professions Code Section 9650(a) requires that this report be filed with the Cemetery and Funeral Bureau on or before June 1, 2010.
- FISCAL YEAR FILING DATE** – If prior approval has been received to file this report on a fiscal year basis, Business and Professions Code Section 9650(a) requires that this report be filed with the Cemetery and Funeral Bureau within five months after the close of the fiscal year end.
- AUDIT REPORT** – Business and Professions Code Section 9650(b) requires that an audit report upon the general purpose financial statements of the endowment care fund and special care fund accompany this report and be signed by the certified public accountant or public accountant that performed the audit.
- VERIFICATION** – Business and Professions Code Section 9650(b) requires that the president or vice president and at least one other officer of the cemetery corporation verify this report.
- LATE FILING PENALTY** – Any report postmarked after June 1, 2010 or more than five months after the close of the fiscal year end is considered late. **Reports filed late are subject to the late filing fine pursuant to Business and Professions Code Section 9650.4. Failure to file the report may result in disciplinary action by the Bureau.**

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- 6. PUBLIC RECORD** – Business and Professions Code Section 9650.3 requires that a copy of each annual audit report shall be transmitted to the bureau and shall be a public record. It shall also be open for public inspection at the offices of the cemetery authority during normal business hours. If the cemetery authority does not maintain offices in the county in which its cemetery is located, it shall file a copy of the annual audit report with the county clerk of the county, which shall be subject to public inspection.
- 7.** List all members of the board of trustees over the endowment care fund and special care fund(s). **Attach additional pages if necessary.** (Business and Professions Code Section 9650.2)

If the trustee over the trust fund(s) is a state or national bank authorized to engage in trust business, please provide the name, address, and telephone number of the bank and a contact person at the bank for any questions regarding the trust fund(s).

Name (Business Address and Telephone #)	Relationship to Cemetery	Trustee Over:	
		ECF	SCF
a. _____ _____ _____	_____ _____	<input type="checkbox"/>	<input type="checkbox"/>
b. _____ _____ _____	_____ _____	<input type="checkbox"/>	<input type="checkbox"/>
c. _____ _____ _____	_____ _____	<input type="checkbox"/>	<input type="checkbox"/>
d. _____ _____ _____	_____ _____	<input type="checkbox"/>	<input type="checkbox"/>
e. _____ _____ _____	_____ _____	<input type="checkbox"/>	<input type="checkbox"/>

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8. Does the cemetery authority have fidelity bond coverage executed by an admitted surety insurer in the amount of \$50,000 guaranteeing payment to each endowment care fund and special care fund for any monetary loss incurred by the trust funds for acts of fraud or dishonesty by the trustee or trustees? (Health & Safety Code Section 8734) Yes No

(a) If 7 is YES – Give evidence of the fidelity bond coverage. Evidence should include:

- Bond Number or Policy Number: _____
- Name of Insurance Carrier: _____
- Effective dates for the Insurance Policy: _____
- Maximum Amount of Coverage per Loss: _____

(b) If 7 is NO – Is the trustee over the endowment care fund and/or special care fund(s) a state or national bank authorized to engage in trust business pursuant to the California Financial Code? Yes No

9. List the authorized contact person for any questions regarding this report.

Name: _____ Telephone: _____

10. Has the income earned from the investment of the endowment care funds been used solely for the general care, maintenance, and embellishment of the cemetery, reserve for losses and other expenses authorized by law? (Health & Safety Code Section 8726) Yes No

11. Are any trust fund investments in default? Yes No

If YES – Identify the investments that are in default.

12. Has the corporation or any officer, employee or stockholder thereof and the trustees of the endowment care funds or special care funds entered into any transaction with respect to those endowment care funds or special care funds?

Yes No

If YES – Attach a statement showing the transactions entered into between the corporation or any officer, employee or stockholder thereof and the trustees of the endowment care funds with respect to those endowment care funds. The statement shall show the dates, amounts of the transactions, and a statement of the reasons for those transactions. (Business and Professions Code Section 9650(a)(5))

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14. List the contribution rate(s) to the endowment care fund for the sale of interment space in the cemetery during the reporting period for this report. (Business and Professions Code Section 9650 (a)(1))

Attach additional pages if necessary.

Type of Interment Space	Deposit Rate
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Grave Space: (List for each type i.e., standard grave, child grave, cremated remains burial, etc.)

.....	per square foot
.....	per square foot
.....	per square foot

Crypts:

.....	per crypt
.....	per crypt

Companion crypts:

First crypt.....	per crypt
Additional crypts	per additional crypt

Niches..... per niche

Scatterings..... per service

Other (list reason for other contributions):

.....	per _____
.....	per _____

SCHEDULE OF INTERMENT SPACE SOLD FOR THE YEAR ENDED _____

Total number of ground burial spaces sold _____

Total number of square feet of ground burial spaces sold _____ square feet

Total number of crypts sold _____

Total number of niches sold _____

Total number of scatterings sold _____

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SCHEDULE A ENDOWMENT CARE FUND CORPUS FISCAL YEAR ENDED _____

LINE NO.	DESCRIPTION		
1	Initial deposit		
	<u>Grave space contributions deposited:</u>		
2	Accumulated balance forward from prior year		
3	Current year deposits		
4	Total deposits for grave spaces		
	<u>Crypt space contributions deposited:</u>		
5	Accumulated balance forward from prior year		
6	Current year deposit		
7	Total deposits for crypt spaces		
	<u>Niche space contributions deposited:</u>		
8	Accumulated balance forward from prior year		
9	Current year deposits		
10	Total deposits for niche spaces		
	<u>Scattering contributions deposited:</u>		
11	Accumulated balance forward from prior year		
12	Current year deposits		
13	Total deposits for scatterings		
	<u>Other contributions deposited:</u>		
14	Accumulated balance forward from prior year		
15	Current year deposits		
16	Total deposits for other contributions		
17	Total corpus from initial deposit and contributions		
	<u>Accumulated Capital Gains Realized:</u>		
18	Total net capital gains/(losses) since the establishment of the fund through 12/31/08 or previous fiscal year end that has been added to the fund corpus. (This amount should be net of any capital gains previously set aside in the reserve for future maintenance and net of any losses applied against the reserve for losses.)		
	<u>Current Year Capital Gains/(Losses) Realized:</u>		
19	Capital gains for the current reporting year		
20	Less: Capital losses not applied to the reserve for losses		
21	Net current year capital gains/(losses) Sch. G, line #9		
22	Less: Amount of current year capital gain set aside in the Reserve for future maintenance		
23	Total current year net capital gains/(losses) added to fund Corpus		
24	Total fund corpus from net capital gains/(losses) add lines #18 & #23		
25	Total corpus (initial deposit, contributions and capital gains) lines #17 & #24		
26	Reserve for losses—Sch. C1, line #5		
27	Reserve for future maintenance—Sch. C2, line #5		
28	Unexpended trust income		
29	Total endowment care fund corpus, reserves, and unexpended income		

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SCHEDULE B RECONCILIATION OF THE ENDOWMENT CARE FUND PER THIS REPORT TO THE AUDITED ENDOWMENT CARE FUND BALANCE FISCAL YEAR ENDED _____

Line No.		
1	Total endowment care fund corpus, reserves, and unexpended income (Schedule A, Line 29)	
	<u>Add (Subtract) Reconciling Items:</u>	
2a	Unrealized capital gains (losses)	
2b		
2c		
2d		
2e		
2f		
2g		
2h		
2i		
2j		
2k		
3	Endowment Care Fund balance per audited financial statements	

Attach additional pages if necessary.

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SCHEDULE C1 ENDOWMENT CARE FUND RESERVE FOR LOSSES

Line No.		
1	Beginning balance	
2	Additions to the reserve for the current year	
3	Total available reserve for losses	
4	Less: Capital losses realized	
5	Total ending balance reserve for losses	

Explain the basis of the current year additions to the reserve for losses.

If losses are applied to the reserve, give a detailed description of the losses.

Attach additional pages if necessary.

SCHEDULE C2 ENDOWMENT CARE FUND RESERVE FOR FUTURE MAINTENANCE

Line No.		
1	Beginning balance	
2	Additions to the reserve for the current year	
3	Total available reserve for future maintenance	
4	Less: Current year reserve expended for maintenance	
5	Total ending balance reserve for future maintenance	

Has the cemetery authority maintained a record of the authorizations and the **specific expenditures** from the reserve for future maintenance?

Yes _____ No _____

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SCHEDULE D SPECIAL CARE FUND CORPUS (for preneed services and merchandise, or for non-burial purposes) FISCAL YEAR ENDED _____

Line No.	Description	Additions / Deductions	Total
1	Beginning Balance		
	Additions:		
2	Corpus Received this Period		
3	Income Earned, and Capital Gains/ (Losses) Realized This Period		
4	Total Additions (add lines #2 & 3)		
	Subtractions:		
5	Serviced Preneed Accounts		
6	Refunds for, Canceled or Revoked Preneed Accounts		
7	Revocation Fees		
8	Non-Burial Services Provided		
9	Total Subtractions (Add lines #6, 7, 8 & 9)		
	Expenses:		
10	Administration Fees (H&S 8778.5 (b))		
11	Maintenance Expenses		
12	Income Taxes		
13	Other Expenses		
14	Total Expenses (Add lines # 11, 12, 13 & 14)		
15	Ending Balance, Cost Basis (line #1 + line #5 – line #10 – line #15)		

If a reserve for losses for the SCF is maintained, provide a separate schedule for that reserve.

Note: For non-burial SCF, leave lines #6, #7 and #8 blank.

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SCHEDULE E _____ CARE FUND

(endowment care fund, special care fund, or commingled trust fund investments)

INVESTMENTS

Complete a separate schedule for each trust maintained by the cemetery authority. If the cemetery authority has commingled the endowment care and special care funds for investment, only one schedule is needed. **Attach additional pages if necessary.**

Line No.	Description	Market Value	Cost Basis
1			
2			
3			
4			
5			
6			
7			
8			
9	Total Investments		

Net unrealized gain (loss):

10	Total market value	
11	Less: Total cost basis	()
12	Net unrealized gain (loss)	

If any trust funds are commingled for investment, complete the following:

13	Amount of total net unrealized gain (loss) allocated to the Endowment Care Fund	
14	Amount of total net unrealized gain (loss) allocated to the Special Care Fund(s)	

Describe the allocation basis:

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SCHEDULE F

CORPUS AND INVESTMENT RECONCILIATION

Line No.		
1	Total endowment care fund corpus, reserves, and unexpended income (Schedule A, line 29)	
2	Total special care trust fund(s) corpus (Schedule D, line 15)	
3	Total trust fund(s) corpus	
4	Less: Total investments at cost (Schedule E, line 11)	
5	Difference	

If there is a difference, please explain.

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SCHEDULE G

_____ CARE FUND

(endowment care fund, special care fund, or commingled trust fund investments)

SCHEDULE OF REALIZED CAPITAL GAINS AND LOSSES

Complete a separate schedule for each trust fund. If the cemetery authority has commingled the endowment care and special care funds for investment, only one schedule is needed. **Attach additional pages if necessary.**

LINE NO.		Date of Disposition	Amt. From Disposition	Cost Basis	Gain (Loss)
1					
2					
3					
4					
5					
6					
7	Total net realized gain (loss)				
8	Income tax effect				
9	Total net realized gain (loss) after income tax				

If any trust funds are commingled for investment, complete the following:

LINE NO.		
10	Amount of total net realized gain (loss) allocated to the endowment care fund	
11	Amount of total net realized gain (loss) allocated to the special care fund(s)	

Describe the allocation basis:

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VERIFICATION of 2009 ENDOWMENT CARE FUND and SPECIAL CARE FUND REPORT

I certify under penalty of perjury, under the laws of the State of California that I am a duly appointed, qualified and acting officer of the cemetery corporation and that the statements contained and answers given in this report, including all attachments thereto, are complete, true and correct to the best of my knowledge and belief.

Signature: _____

Print Name: _____

Title: _____

(President or Vice President)

Date: _____

Signature: _____

Print Name: _____

Title: _____

(Other Corporate Officer)

Date: _____

FILING THE REPORT

- The report must be postmarked on or before June 1, 2010 (fiscal year filers must file within five months after the close of the fiscal year).
- The report is not considered filed if it is not accompanied by the required audit report.
- The report is not considered filed if it is not verified above by the president or vice president and one other officer of the cemetery corporation.
- If the report is not filed by the required date, the cemetery authority is subject to a fine of \$400 per month. **Failure to file the report may result in disciplinary action by the Bureau.**

Mail the completed *2009 Endowment Care Fund and Special Care Fund Report* along with the required audit report to:

**Cemetery and Funeral Bureau
Annual Cemetery Trust Fund Reports
1625 North Market Blvd., Suite S-208
Sacramento, CA 95834**