

# Annual Report of Cemetery Corporation (Part One)

STATE OF NEW YORK  
Department of State  
Division of Cemeteries

<b>1</b>	Calendar year or fiscal year ended _____		<b>4</b>	Number of bodies buried _____
<b>2</b>	CEMETERY IDENTIFICATION NUMBER	COUNTY		Number of ashes buried _____
<b>3</b>	CEMETERY NAME			Total burials during the year _____
	LOCATION OF CEMETERY (TOWN, VILLAGE OR CITY)		<b>5</b>	Cemetery land (in acres):
	MAILING ADDRESS			Developed - Sold . . . . . _____
	STREET			Developed - Unsold . . . . . _____
	POST OFFICE	ZIP		Undeveloped, reserved for interments . . . . . _____
				<b>Total acreage</b> . . . . . _____
<b>6</b>	<b>PERSON KEEPING FISCAL RECORDS</b>	NAME	ADDRESS	PHONE

## OPERATING STATEMENT

**7** (See reverse for explanations and definitions and for additional space, if needed)

**Operating Account Balance - Beginning** . . . . . \_\_\_\_\_

**RECEIPTS (INCOME)**

Lots and grave sales (gross) . . . . . \_\_\_\_\_

Interment income . . . . . \_\_\_\_\_

Annual care . . . . . \_\_\_\_\_

Foundations . . . . . \_\_\_\_\_

Lot tax . . . . . \_\_\_\_\_

Dividends and interest . . . . . \_\_\_\_\_

Transfers from trust funds . . . . . \_\_\_\_\_

Transfers from other funds . . . . . \_\_\_\_\_

Other Receipts (specify): . . . . . \_\_\_\_\_

\_\_\_\_\_ . . . . . \_\_\_\_\_

\_\_\_\_\_ . . . . . \_\_\_\_\_

**TOTAL RECEIPTS** . . . . . + \_\_\_\_\_

**Subtotal** . . . . . \_\_\_\_\_

**DISBURSEMENTS (EXPENSES)**

Wages . . . . . \_\_\_\_\_

Salaries of officers . . . . . \_\_\_\_\_

Supplies, repairs and equipment . . . . . \_\_\_\_\_

Transfer to Permanent Maintenance Fund from lot sales . . . . . \_\_\_\_\_

Transfer to Permanent Maintenance Fund from interment income . . . . . \_\_\_\_\_

Insurance . . . . . \_\_\_\_\_

Other Disbursements (specify): . . . . . \_\_\_\_\_

\_\_\_\_\_ . . . . . \_\_\_\_\_

\_\_\_\_\_ . . . . . \_\_\_\_\_

**TOTAL DISBURSEMENTS** . . . . . - \_\_\_\_\_

**Operating Account Balance - Ending** . . . . . \_\_\_\_\_

**8 Total Dividends and Interest earned in the current year** . . . . . \_\_\_\_\_

I certify that this report is true and correct to the best of my knowledge. The cash and investments of the above funds are detailed on the attached statement of the trustees.

Signature **X** \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

## RECEIPTS

**Lots and grave sales (gross).** Enter the total amount received from the sale of lots, graves, crypts or niches **before** allocations to permanent maintenance or other funds.

**Interment income.** Enter the amount received for all types of burials in the cemetery **before** allocations to the permanent maintenance fund.

**Annual care.** If the cemetery has an approved annual care charge, enter that income. DO NOT enter donations on this line.

**Foundations.** If the cemetery installs foundations, enter that income.

**Lot tax.** If the cemetery has an approved lot tax (not annual care), enter that income.

**Dividends and interest.** Enter only the amount earned in the report year **and** deposited in the operating account, whether it is from trust funds or other (general) funds.

**Transfers from trust funds.** Enter any amounts transferred from a trust fund to the operating account that was not income earned during the report year; i.e., accumulated interest from prior years.

**Transfers from other funds.** Enter any amounts transferred from the general or current maintenance fund to the operating account that is not report-year income.

## DISBURSEMENTS

**Wages.** Enter the gross amount paid to cemetery employees (except officer salaries) and/or contractors.

**Salaries of officers.** Enter the total amount paid to cemetery officers (except if an officer also mows the cemetery or digs graves, in which case that compensation should be reported as **Wages**, above).

**Supplies, repairs and equipment.** Examples include: grass seed, cement, dirt, tools, lawn-mowers, etc.

**Transfer to Permanent Maintenance Fund.** Enter the portion of lot sales and the portion of interment income the cemetery deposited to permanent maintenance. Do not include perpetual care allocations.

**Insurance.** Enter the total cost of premiums for fidelity bonding, liability, workers' compensation, disability, etc.

---

**The Beginning Operating Account Balance PLUS Total Receipts MINUS Total Disbursements should EQUAL the Ending Operating Account Balance**

---

**Item 8 - Total dividends and interest earned in the current year.** This figure is the total income earned on all investments (including general funds) in the report year, whether or not it was deposited to the operating account. For calendar year cemeteries, it may be determined by adding all the 1099 forms received from banks and corporations.

EXPLANATIONS OR ADDITIONAL INFORMATION REGARDING OPERATING STATEMENT:

# Annual Report of Cemetery Corporation (Part Two A)

STATE OF NEW YORK  
Department of State  
Division of Cemeteries

## Statement of Trustees

NAME OF CEMETERY \_\_\_\_\_

AS OF (DATE) \_\_\_\_\_

### 9 PERPETUAL CARE PRINCIPAL

**Balance at Beginning of Year** ..... \_\_\_\_\_  
 PLUS: Endowments received during year . . . \_\_\_\_\_  
 PLUS: Profit on sales of securities . . . . . \_\_\_\_\_  
**Subtotal** ..... \_\_\_\_\_  
 LESS: Losses on sales of securities . . . . . \_\_\_\_\_

### PERPETUAL CARE INCOME

**Balance at Beginning of year** ..... \_\_\_\_\_  
 PLUS: Dividends and interest received . . . . . \_\_\_\_\_  
**Subtotal** ..... \_\_\_\_\_  
 LESS: Dividends and interest transferred . . . . . \_\_\_\_\_

**BALANCE AT END OF YEAR** ..... \_\_\_\_\_

**BALANCE AT END OF YEAR** ..... \_\_\_\_\_

List cash and investments of Perpetual Care Trust Fund

<i>Description</i>	<i>Amount</i>
--------------------	---------------

**TOTAL OF PERPETUAL CARE FUND AT END OF YEAR (at cost): \$**

### 10 PERMANENT MAINTENANCE PRINCIPAL

**Balance at Beginning of Year** ..... \_\_\_\_\_  
 PLUS: Allocations from lot sales . . . . . \_\_\_\_\_  
 PLUS: Allocations from interment income . . . . . \_\_\_\_\_  
 PLUS: Other (specify) . . . . . \_\_\_\_\_  
 \_\_\_\_\_ . . . . . \_\_\_\_\_  
 \_\_\_\_\_ . . . . . \_\_\_\_\_  
 PLUS: Profit on sales of securities . . . . . \_\_\_\_\_  
**Subtotal** ..... \_\_\_\_\_  
 LESS: Losses on sales of securities . . . . . \_\_\_\_\_

### PERMANENT MAINTENANCE INCOME

**Balance at Beginning of Year** ..... \_\_\_\_\_  
 PLUS: Dividends and interest received . . . . . \_\_\_\_\_  
**Subtotal** ..... \_\_\_\_\_  
 LESS: Dividends and interest transferred . . . . . \_\_\_\_\_

**BALANCE AT END OF YEAR** ..... \_\_\_\_\_

**BALANCE AT END OF YEAR** ..... \_\_\_\_\_

List cash and investments of Permanent Maintenance Trust Fund

<i>Description</i>	<i>Amount</i>
--------------------	---------------

**TOTAL OF PERMANENT MAINTENANCE FUND AT END OF YEAR (at cost): \$**

# (Part Two B)

**11** List cash and investments of Other (Special) Trust Funds at cost

*Description*

*Amount*

**TOTAL OF OTHER TRUST FUNDS AT END OF YEAR (at cost): \$**

**12** List cash and investments of Other (General) Funds (including cash balance of operating statement, Item 7) at cost

*Description*

*Amount*

**TOTAL OF OTHER FUNDS AT END OF YEAR (at cost): \$**

## FIDELITY BOND COVERAGE

AMOUNT OF COVERAGE

EXPIRATION DATE OF POLICY

CLASSES OF EMPLOYEES AND OFFICERS COVERED

NAME OF CARRIER

POLICY NUMBER

ANNUAL PREMIUM

"X" box, IF exemption to fidelity bond coverage has been granted by the Cemetery Board.

List names of cemetery officials authorized to sign checks and conduct other cemetery financial transactions:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Number of signatures required on checks and other cemetery financial instruments:

We, the undersigned trustees of the

\_\_\_\_\_  
*(Name and address of cemetery)*

certify that the foregoing listing is a true and correct inventory of all the cash and securities held by the cemetery corporation as of the year \_\_\_\_\_ ending on \_\_\_\_\_, \_\_\_\_\_.

Trustee **X** \_\_\_\_\_

Trustee **X** \_\_\_\_\_