



Division of Cemeteries

New York State
Department of State
DIVISION OF CEMETERIES
 One Commerce Plaza
 99 Washington Avenue
 Albany, NY 12231-0001
 Telephone: (518) 474-6226
 www.dos.ny.gov

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART ONE – GENERAL INFORMATION

Reporting Year End (calendar or fiscal)	
Cemetery Name	New York State – Cemetery Five Digit ID Number
County Name	Federal ID Number
Location of Cemetery (street address, town, city or village and zip code)	
Mailing Address (if different – include name if address is that of an officer)	

PERSON KEEPING FINANCIAL RECORDS

Name and Title	Mailing Address
Telephone Number	E-Mail Address

NUMBER OF BURIALS – FOR REPORTING YEAR				CEMETERY LANDS – IN ACRES	
Number of Body Burials		Current Lot Price-if multiple prices, write "various"		Sold – To Date	
Number of Cremains Buried from NYS Crematories		Adult Interment Fee		Unsold - Developed	
Number of Cremains Buried from Out-of-State Crematories		Cremation Interment Fee		Unsold - Undeveloped	
Total Burials for Reporting Year				Total Acreage	

COMMERCIAL CRIME INSURANCE COVERAGE

AMOUNT OF COVERAGE _____ EXPIRATION DATE OF POLICY _____

CLASSES OF PERSONS (DIRECTORS, EMPLOYEES, OFFICERS, ETC.) COVERED _____

NAME OF CARRIER _____

- Check if the Division has previously granted a reduction, waiver or modification of this requirement.
- Directors and trustees must annually disclose any possible conflicts of interest in a written statement. Check here to confirm that your directors and trustees have done so. Do not attach the statements to your Annual Financial Report.

FINANCIAL STATEMENT CERTIFICATION

The undersigned officials of the _____ Cemetery Corporation certify that we have thoroughly reviewed this Annual Financial Report. To the best of our knowledge this Annual Financial Report and the cemetery's operating statement and accounting assets are complete, accurate, free from any misstatements and are not misleading in any respect.

X _____
 TRUSTEE SIGNATURE DATE

NAME AND TITLE (PRINT) _____

X _____
 TRUSTEE SIGNATURE DATE

NAME AND TITLE (PRINT) _____

CEMETERIES THAT FILE CPA REPORTS MUST ALSO COMPLETE ALL APPLICABLE SECTIONS ON THIS REPORT. ATTACH ADDITIONAL PAGES IF NEEDED.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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Operating Account Balance – Beginning		\$ _____
RECEIPTS (INCOME)		
Lot Sales (gross) (includes niche, crypts, mausoleums, etc.).....	\$ _____	
Interment Income.....	\$ _____	
Annual Care.....	\$ _____	
Foundations.....	\$ _____	
Dividends and Interest (deposited in reporting year).....	\$ _____	
Donations and Bequests.....	\$ _____	
Other Receipts (attach schedule).....	\$ _____	
TOTAL OPERATING REVENUES		+ \$ _____
DISBURSEMENTS (EXPENSES)		
Employee Wages.....	\$ _____	
Contractor - Grave Opening.....	\$ _____	
- Maintenance and Mowing.....	\$ _____	
Salaries of Officers and Directors.....	\$ _____	
Supplies and Repairs.....	\$ _____	
Equipment.....	\$ _____	
Insurance - General Liability.....	\$ _____	
- Workers Compensation.....	\$ _____	
- Commercial Crime.....	\$ _____	
Vandalism and Assessment Fee.....	\$ _____	
Other Disbursements (attach schedule).....	\$ _____	
TOTAL DISBURSEMENTS		- \$ _____
Net Operating Surplus OR Deficit		\$ _____
TRANSFERS TO OPERATING ACCOUNT		
From Trust Funds.....	\$ _____	
From Other Funds (i.e., Special, Bequests, Pre-need, etc.).....	\$ _____	
TOTAL TRANSFERS TO OPERATING ACCOUNT		+ \$ _____
TRANSFERS FROM OPERATING ACCOUNT		
To Permanent Maintenance Fund*.....	\$ _____	
To Perpetual Care Fund.....	\$ _____	
To Other Funds.....	\$ _____	
TOTAL TRANSFERS FROM OPERATING ACCOUNT TO PM, PC, AND OTHER FUNDS		- \$ _____
Operating Account Balance – ENDING		\$ _____
DIVIDENDS AND INTEREST		
Total Dividends and Interest Earned in the Reporting Year (from all accounts)		\$ _____

Does your cemetery sell lots on an installment basis? YES or NO

Does your cemetery sell merchandise such as bronze markers or interment services pre-need? YES or NO

IF YES to either of these questions, see Part Five A and B – Supporting Schedules.

*By law, a cemetery must deposit into its Permanent Maintenance fund at least 10% of the gross proceeds of lot and grave sales and \$35.00 for every interment including cremated remains.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART THREE – EZ – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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Part Three – EZ is **ONLY** for Cemeteries with 15 or fewer burials in this reporting year **AND** less than \$50,000 in total assets. All other Cemeteries proceed to Part Four A.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Interest Rate	Maturity Date	Reporting Year End Balance	Fund Type **
1. _____	_____	_____	_____	_____	\$ _____	_____
2. _____	_____	_____	_____	_____	\$ _____	_____
3. _____	_____	_____	_____	_____	\$ _____	_____
4. _____	_____	_____	_____	_____	\$ _____	_____
5. _____	_____	_____	_____	_____	\$ _____	_____
6. _____	_____	_____	_____	_____	\$ _____	_____
7. _____	_____	_____	_____	_____	\$ _____	_____
8. _____	_____	_____	_____	_____	\$ _____	_____
9. _____	_____	_____	_____	_____	\$ _____	_____
10. _____	_____	_____	_____	_____	\$ _____	_____
11. _____	_____	_____	_____	_____	\$ _____	_____
12. _____	_____	_____	_____	_____	\$ _____	_____
13. _____	_____	_____	_____	_____	\$ _____	_____
Total Assets at Reporting Year End					\$ _____	

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

**Enter One Per Account
 PM = Permanent Maintenance
 PC = Perpetual Care
 ST = Special Trust
 GF = General Fund



If your cemetery has 15 burials or fewer and less than \$50,000 in total assets, you **do not** have to fill out the remainder of this form.

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ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR – A – STATEMENT OF TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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Parts Four and Five (as applicable) are for cemeteries with more than 15 burials in this reporting year **OR** at least \$50,000 in total assets.

PERMANENT MAINTENANCE FUND – RECONCILIATION

Permanent Maintenance (PM) Assets – List reporting year end balances of all accounts containing PM funds. For all investment accounts, also list cost basis. You may attach a schedule or list all on separate sheet if additional space is required, but you must complete Line A, below.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Interest Rate	Maturity Date	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. _____	_____	_____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	_____	_____	\$ _____	\$ _____
6. _____	_____	_____	_____	_____	\$ _____	\$ _____
7. _____	_____	_____	_____	_____	\$ _____	\$ _____
8. _____	_____	_____	_____	_____	\$ _____	\$ _____
9. _____	_____	_____	_____	_____	\$ _____	\$ _____
A. Total of Permanent Maintenance Assets at Reporting Year End					\$ _____	\$ _____

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR – B – STATEMENT OF TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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PERPETUAL CARE FUND – RECONCILIATION (IF PERPETUAL CARE IS OR HAS BEEN OFFERED)

Perpetual Care (PC) Assets – List reporting year end balances of all accounts containing PC funds. For all investment accounts, also list cost basis. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Interest Rate	Maturity Date	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. _____	_____	_____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	_____	_____	\$ _____	\$ _____
6. _____	_____	_____	_____	_____	\$ _____	\$ _____
7. _____	_____	_____	_____	_____	\$ _____	\$ _____
8. _____	_____	_____	_____	_____	\$ _____	\$ _____
9. _____	_____	_____	_____	_____	\$ _____	\$ _____
A. Total of Perpetual Care Assets at Reporting Year End					\$ _____	\$ _____

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR – B – STATEMENT OF TRUST FUNDS - continued

Perpetual Care (PC) Principal Restricted Balance

	Column I	Column II	Column III
	PC Restricted Principal Balance	PC Realized Capital Gains and Losses	PC Interest and Dividends
1. Balance at Beginning of Reporting Year			
ADDITIONS IN REPORTING YEAR	////	////	////
2. Endowments		////	////
3. Interest and Dividends	////	////	
4. Realized Capital Gains	////		////
5. TOTAL ADDITIONS (Lines 2 through 4)			
DEDUCTIONS IN REPORTING YEAR	////	////	////
6. Realized Capital Losses	////		////
7. Investment Advisory Fees	*	////	*
8. Interest and Dividends Expended**	////	////	
9. TOTAL DEDUCTIONS (Lines 6 through 8)			
10. Balance at Reporting Year End (Line 1 plus Line 5, minus Line 9)			

B. Adjusted PC Principal Restricted Balance at Reporting Year End
(Line 10, Column I plus Column II) \$ _____

*No more than 2/3 of investment advisory fees may be applied against principal; the balance must be applied against interest and dividends.

Interest and dividends earned on PC accounts may be expended only for the grave(s) for which the Perpetual Care account was established and may **NOT be used for general cemetery maintenance.

Perpetual Care Surplus (Deficit)
Total PC Assets Less PC Restricted (Line A Cost Basis Page 7 less Line B Page 8) \$ _____

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR – C – STATEMENT OF TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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SPECIAL TRUST FUNDS – RECONCILIATION (IF THE CEMETERY HAS SUCH TRUST FUNDS)

List reporting year end balances of all accounts containing Special Trust Funds. For all investment accounts, also list cost basis. Attach schedule or list all on separate sheet if additional space is required. Attach copies of instruments establishing new bequests received during the reporting year. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Interest Rate	Maturity Date	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. _____	_____	_____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	_____	_____	\$ _____	\$ _____
Total of Special Trust Fund Assets at Reporting Year End					\$ _____	\$ _____

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

GENERAL FUND (GF) – RECONCILIATION

List reporting year end balances of all accounts containing GF. For all investment accounts, also list cost basis. Attach schedule if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Interest Rate	Maturity Date	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. _____	_____	_____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	_____	_____	\$ _____	\$ _____
Total of General Fund Assets at Reporting Year End					\$ _____	\$ _____

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FIVE – A – SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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INSTALLMENT PAYMENTS ON LOT SALES – RECEIVED CURRENT REPORTING YEAR

Schedule A

Select which method of making deposits to the PM Fund you elected:

- 1) By depositing the full amount required by N-PCL Section 1507 on the entire sale in lump sum at the time the installment sale contract is signed and any initial payment is received; (19 NYCRR §201.20[B][1])

OR

- 2) by depositing at least ten percent (10%) of any initial payment and each installment payment as such payments are received until the full amount required by N-PCL Section 1507 on the entire sale has been deposited to the fund. (19 NYCRR §201.20[B][2])

If you selected 1) above, complete Schedule A-1. If you selected 2) above, complete Schedule A-2

Schedule A-1

- | | |
|--|------------|
| 1. Total Value of New Installment Payment Contracts | \$ _____ |
| 2. 10% of Line 1 | \$ _____ |
| 3. Less: PM Funds Returned on Cancelled Installment Lot Sales | (\$ _____) |
| 4. Net PM Allocation on Installment Lot Sales (Line 2 minus Line 3) | \$ _____ |

Schedule A-2

- | | |
|--|------------|
| 1. Installment Payments Collected | \$ _____ |
| 2. Less Payments Returned on Cancelled Installment Lot Sales | (\$ _____) |
| 3. Net Installment Lot Sales (Line 1 minus Line 2) | \$ _____ |
| 4. PM Allocation _____%¹ of Line 3 | \$ _____ |

Enter amount from Line 4 of either Schedule A-1 or A-2 on Page 6 Line 3 "Allocations from Installment Lot Sales"

¹Enter percentage of Lot sales allocated to PM pursuant to Election 2. NOTE: Cannot be less than (10) percent.

PERMANENT MAINTENANCE LOAN RECONCILIATION

Schedule B

- | | |
|---|------------|
| 1. Beginning of Reporting Year Unpaid Balance | \$ _____ |
| 2. Less: Loan Repayments made in the Current Reporting Year | (\$ _____) |
| 3. Plus: New Loans Granted in Reporting Year | \$ _____ |
| 4. Balance-End of Reporting Year^{2,3} | \$ _____ |

²Enter this amount on Page 6, PM Surplus (Deficit), "PLUS: PM Loan Balance (if any)"

³If the cemetery has multiple PM Loans provide a separate schedule of reconciliation for each loan.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FIVE – B – SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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PRE-NEED SALES CONTRACTS RECEIVED RECONCILIATION INTERMENT AND OTHER SERVICES AND MERCHANDISE

Schedule C

	Interment Services	Merchandise
Balance – Beginning of Reporting Year	\$	\$
Sales:		
Add - Payments Received This Reporting Year		
Less – Payments Received on Contracts Cancelled This Reporting Year		
Less – Contracts Delivered This Reporting Year		
Balance – End of Reporting Year	\$	\$

PRE-NEED TRUST FUNDS – RECONCILIATION (IF THE CEMETERY HAS SUCH TRUST FUNDS)

List cash and investments of Pre-Need Trust Funds at cost – **Include accounts for pre-need sales of merchandise such as bronze markers and services such as interment fees.** For all investment accounts also list cost basis. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type *	Interest Rate	Maturity Date	Balance-Reporting Year End-at Market	Balance-Reporting Year End-at Cost
1. _____	_____	_____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	_____	_____	\$ _____	\$ _____
Total Pre-Need Trust Fund Assets at Reporting Year End					\$ _____	\$ _____

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

PRE-NEED CONTRACTS DELIVERED RECONCILIATION SERVICES AND MERCHANDISE

Schedule D

	Sale Amount Collected	Reporting Year Delivery Cost	Difference
Delivered Contracts-Reporting Year			
Pre-Need Services	\$	\$	\$
Pre-Need Merchandise	\$	\$	\$
Totals	\$	\$	\$

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FIVE – B – SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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SALARIES OF OFFICERS, DIRECTORS AND KEY EMPLOYEES

Submit excerpt from the most recent Form 990 or 990-EZ filed with the IRS.

- If you file IRS Form 990, please attach copies of Part VII (found at Pages 7-8 of Form 990).
- If you file IRS Form 990-EZ, please attach copies of Part VI (found at Page 4 of Form 990-EZ).
- If you file IRS Form 990-N, no further submission is required.

YOU DO NOT NEED TO FILE ANY OTHER PORTIONS OF FORM 990, 990-EZ OR 990-N UNLESS SPECIFICALLY DIRECTED TO DO SO BY THE DIVISION OF CEMETERIES.