

Oregon Department of Consumer & Business Services
Division of Finance & Corporate Securities
350 Winter St. NE, Rm. 410, Salem, Oregon 97301-3881
Mailing address: P.O. Box 14480, Salem, OR 97309-0405
(503) 378-4140 • Fax: (503) 947-7862 • TTY: (503) 378-4100
<http://dfcs.oregon.gov>



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 & 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 & 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 & 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 & Business Services
P.O. Box 14610
Salem, OR 97309-0445

Continued



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 & 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 & 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 & Business Services, Division of Finance and Corporate Securities, phone (503) 378-4140, fax (503) 947-7862.

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ENDOWMENT CARE CEMETERY ANNUAL REPORT

As required by ORS 97.810(3)

Fiscal year covered by this report: _____ Cemetery Board License no.: _____

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)):

Name: _____

Mailing address: _____

City/State/ZIP: _____

Send report with payment to:
DCBS Fiscal Services Section
P.O. Box 14610
Salem, OR 97309-0445

FISCAL USE ONLY: 61260/1007



440-4016 (8/04/COM)

Name of cemetery: _____

Is the entire cemetery under endowed care?

Yes No

If no, how much is under endowed care? _____

Due date

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

Filing fee

- 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: (_____) _____

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\$ _____

Name of cemetery: _____

Endowment principal transactions

Principal balance, beginning of fiscal year:\$ _____

Additions during year:

Grave 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)\$ _____

