



STATE OF ILLINOIS
COMPTROLLER

LESLIE GEISSLER MUNGER

ILLINOIS CEMETERY CARE ACT

Annual Report Forms

GENERAL INSTRUCTIONS

Each licensee's annual report is due 75 days after the end of a licensee's fiscal year. If needed, upon written request to the Comptroller, an additional extension of 60 days will be granted for good cause. To be considered, requests for extension must be postmarked no later than the due date of your annual report. Please be aware that Section 12 of the Illinois Cemetery Care Act requires the Comptroller to impose upon a licensee a penalty of \$5 for each and every day the licensee remains delinquent in submitting an annual report within the time required. 760 ILCS 100/12. Incomplete or illegible reports may result in the imposition of the penalty. Licensees must submit an original report, one copy of the report, and a check or money order in the amount of \$10 payable to the Comptroller, State of Illinois.

Please send the report to:

Office of the Comptroller • PLACE Division
P.O. Box 20790
Springfield, Illinois 62708

If you have any questions please contact our office at 1-877-203-3401.

The Illinois Office of the Comptroller reserves the right to reject incomplete or illegible reports. To that end, please adhere to the following guidelines when preparing your report:

- Return this form with all pages completed and all spaces answered. All inapplicable questions should be marked "N/A".
- Information provided by the licensee must be legible and completed in ink.
- Of the pages requesting financial data, please complete the "Annual Statement of Care Fund Net Assets", "Statement of Changes in Care Fund Net Assets", and the "Care Fund - Income and Expense Information" forms provided by this office. Use of computer generated printouts to present the detailed data required on the schedules is acceptable so long as the printouts provide the information requested by this office and the appropriate totals are reflected on the forms provided by this office.
- Provide all year-end investment reports from banks or trust companies, as applicable.
- **Bond Requirement:** Section 12 of the Cemetery Care Act requires the licensee to submit with its Annual Report an increased fidelity bond or letter of credit where its Annual Report shows an increase in the total amount of care funds held in trust from the previous year. The increased fidelity bond or letter of credit must equal the greater of ten percent of the total amount of care funds held in trust (excluding the first \$15,000 of the care funds held in trust) or \$1,000. The Cemetery Care Act requires the Comptroller to reject Annual Reports that are not accompanied by the appropriate increased fidelity bond or otherwise excused. 760 ILCS 100/12, Section 9 (c) of the Cemetery Care Act excludes licensees holding less than \$15,000 from the bond requirement. 760 ILCS 100/1, *et. seq.*
- Forms may be duplicated unless otherwise indicated.

Explanation of Terms

Terms used throughout the Cemetery Care Act Annual Report have the meanings indicated below.

Administrative Expenses	Fees charged by a trustee for the administration of the Care Fund.
Care Fund Income	Ordinary income from the investments of the Care Fund to be used for the care of the cemetery.
Care Fund	Any real or personal property impressed with a trust by the terms of any gift, grant, contribution, payment, legacy, or pursuant to contract, accepted by any cemetery authority owning, operating, controlling, or managing a privately operated cemetery, or by any trustee or licensee, agent, or custodian for the same, under Section 3 of the Illinois Cemetery Care Act, and the amounts set aside under Section 4 of the Illinois Cemetery Care Act, and any income accumulated therefrom, where legally so directed by the terms of the transaction by which the principal was established. 760 ILCS 100/1, <i>et. seq.</i>
Cemetery Authority	A person, firm, corporation, trustee, partnership, association, or municipality owning, operating, controlling, or managing a cemetery or holding lands for burial grounds or burial purposes in this State.
Corporation	A statutory entity having authority under law to act as a single person distinct from the shareholders that make it up and having rights to issue stock and exist indefinitely. 805 ILCS 5/1.01, <i>et. seq.</i>
Corporate Fiduciary	A trust company; the trust department of a bank, savings bank, savings and loan association, a foreign banking corporation issued a certificate of authority pursuant to the Foreign Banking Office Act; or any person that is required to and has received a certificate of authority under this act authorizing the exercise of trust powers. A national bank or federally chartered savings and loan association or savings bank which is authorized by the appropriate federal agency to accept and execute trust and which has its principal place of business in this state, whenever in this act such construction is necessary so that the national bank or federally chartered savings and loan association or savings bank may enjoy and exercise in this state all of the powers, rights and privileges authorized or permitted to a corporate fiduciary holding a certificate of authority under the Corporate Fiduciary Act. 205 ILCS 620/1-5.05.
Custodian	A depository holding Care Fund Trust Funds entrusted to a licensee or independent trustee under the Illinois Cemetery Care Act.
Custodial Expenses	Fees charged by the Custodian.
Independent Trustee	A trustee, other than licensee, that has a written agreement with the licensee to hold and administer the entrusted funds for the benefit of the consumer. Section 3 of the Cemetery Care Act (760 ILCS 100/3) mandates licensee to entrust all funds over \$500,000.00 with an (multiple) Independent Trustee(s).
Licensee	A person issued a license by the Office of the Comptroller pursuant to the Illinois Cemetery Care Act. 760 ILCS 100/1, <i>et. seq.</i>
License Number	A unique number assigned by the Office of the Comptroller to a licensee under the Illinois Cemetery Care Act.
Name of Business	The name under which a business entity is commonly known.
Person	Any person, partnership, association, corporation, or other entity.
Trustee	A person authorized to hold funds in trust under the Illinois Cemetery Care Act.

ANNUAL STATEMENT
Illinois Cemetery Care Act

License Number _____ Fiscal Year End Date _____

NAME OF LICENSEE _____ NAME OF BUSINESS _____

FEDERAL EMPLOYER IDENTIFICATION NUMBER, IF APPLICABLE _____ STATE OF ILLINOIS SALES TAX IDENTIFICATION NUMBER, IF APPLICABLE _____

NAME OF LOCAL CONTACT PERSON _____

CEMETERY LOCATION ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____ COUNTY _____

MAILING ADDRESS IF DIFFERENT THAN ABOVE _____ CITY _____ STATE _____ ZIP CODE _____ COUNTY _____

BUSINESS TELEPHONE (____) _____ FAX (____) _____ E-MAIL ADDRESS _____

Form of Ownership () Association () Sole Proprietorship () Partnership () Corporation
 () Other _____

Corporate Parent or Partnership (if applicable) _____

Corporate Contact Person _____ Telephone Number _____
 (Individual responsible for books and records)

BUSINESS ADDRESS OF CORPORATE PARENT _____ CITY _____ STATE _____ ZIP CODE _____

1. Please indicate if you are licensed under either of the following:
 ___ Illinois Funeral or Burial Funds Act ___ Illinois Pre-Need Cemetery Sales Act
2. Do you operate a Crematory? ___ Yes ___ No
 If yes, list registration number _____
3. Did you sell any undeveloped interment, entombment or inurnment spaces during the year? ___ Yes ___ No
- 3a. If yes, did you provide written notice to the Comptroller within 30 days of the first sale as required by the Illinois Pre-Need Cemetery Sales Act? ___ Yes ___ No
4. Has there been a change in the ownership of the business location under this license number in the last 12 months? ___ Yes ___ No
 If yes, list date of the sale _____
5. Have you changed the form of ownership in the last 12 months? ___ Yes ___ No
Example: from Individual Ownership to Corporate Ownership
 If yes, list date of change _____ Changed to _____
6. Have you changed the Independent Trustee in the last 12 months? ___ Yes ___ No
 If yes, how many times? _____
 If yes, please submit with this form a copy of a valid trust agreement if you have not yet done so.
7. Has the licensee, when acting as trustee, changed custodians in the last 12 months? ___ Yes ___ No
8. Are there any existing loans from the Care Fund? ___ Yes ___ No
9. During the past 12 months have you factored, discounted, or sold to a third party any installment basis contracts that require care fund deposits? ___ Yes ___ No
10. Did you use a prepackaged computer application to generate the cemetery care funds information necessary to complete this form? ___ Yes ___ No
 If yes, what is the name of the application? _____
11. Please indicate the number of interments made during the last 12 months _____

FOR OFFICE USE ONLY- ILLINOIS CEMETERY CARE ACT			
Internal Code _____/_____/_____	Fee Received () Yes () No	Received by _____	Date _____
Postmark Date _____/_____/_____	Check # _____ For \$ _____	Entered in full by _____	Date _____
3 rd Party () SCI () LGII Other _____		Verified by _____	Date _____

ANNUAL STATEMENT OF NET CARE FUND ASSETS

Cemetery Care Trust Funds

Fiscal Year Ending _____ Cash _____ Accrual _____

	(A) Beginning of Year **	(B) End of Year
<u>Assets of Care Fund</u>		
1. Principal cash (Non-interest bearing accounts only).	\$ _____	\$ _____
2. Undistributed income (Interest and dividends not withdrawn from investments).	\$ _____	\$ _____
3. Care Fund investments and other Care Fund assets at original cost (Insert the Page 5, Column (7) total in (B)).	\$ _____	\$ _____
4. Contracts paid in full but not deposited to the Care Fund by the end of the reporting year (Insert the Page 6, Amount Due Care Fund total in Column (B)).	\$ _____	\$ _____
5. Total assets of Care Fund (Add lines 1, 2, 3, and 4).	\$ _____	\$ _____
<u>Less Liabilities of Care Fund</u>		
6. Undistributed income (Interest and dividends not withdrawn from investments).	\$ _____	\$ _____
7. Other liabilities (Transactions or adjustments that result in a decrease in the Care Fund principal). Attach additional schedules and explanation as needed.	\$ _____	\$ _____
8. Total liabilities (Add lines 6 and 7).	\$ _____	\$ _____
9. Net of Care Fund assets (Line 5 less line 8).	\$ _____	\$ _____
10. Balance, beginning of year (From Line 9 under Column (A) above).		\$ _____

**The amounts indicated under Column A may be obtained from the licensee's Annual Report from the previous reporting year.

STATEMENT OF CHANGES IN NET CARE FUND ASSETS

Additions to Care Fund

11. Total amount allocated from contracts paid in full for sale of lots, graves, crypts, or niches; the imputed value of lots, graves, crypts, or niches; and for the transfer of ownership rights.	\$ _____
12. Gifts and contributions.	\$ _____
13. Gain from selling investments at more than the cost of purchase (Insert the Page 5, Column (4) total if appropriate).	\$ _____
14. Other additions (Transactions or adjustments that result in an increase in the Care Fund principal). Attach additional schedules and explanation as needed.	\$ _____
15. Total additions (Add lines 11, 12, 13, and 14).	\$ _____

Deductions from Care Fund

- 16. Loss from selling investments at less than the cost of purchase
(Insert the Page 5, Column (5) total if appropriate). \$ _____
- 17. Other deductions (Transactions or adjustments that result in a decrease in the Care Fund principal).
Attach additional schedules and explanation as needed. \$ _____
- 18. Total deductions (Add lines 16 and 17). \$ _____
- 19. Balance, end of year (Add lines 10 and 15, less line 18).
Total must match Page 3, Column (B) Line 9. \$ _____

Care Fund

Income and Expense Information

- 1. Net surplus beginning of year. \$ _____
- 2. Income earned on Care Fund investments during current year (Insert the Page 5, Column (9) total). \$ _____
- 3. Total income (Add lines 1 and 2). \$ _____
- 4A. Administrative expenses.
(Detail name and amount below)

 - _____ \$ _____
 - _____ \$ _____
 - _____ \$ _____

- 4B. Total administrative expenses (Sum of 4A). \$ _____
- 5A. Custodial expenses.
(Detail name and amount below)

 - _____ \$ _____
 - _____ \$ _____
 - _____ \$ _____

- 5B. Total custodial expenses (Sum of 5A). \$ _____
- 6A. Please provide actual or estimates of total expenditures from the Care Fund Income made for the categories of cemetery care and maintenance set forth below. Indicate whether the expenditure totals that you provide are actual expenditures or estimates. Retain at the cemetery authority an explanation of how the estimates were arrived at for review at the Comptroller's request.

	<u>ACTUAL</u>	<u>ESTIMATE</u>
(i) Cutting and trimming of lawn, shrubs, and trees at reasonable intervals	\$ _____	\$ _____
(ii) Maintenance of graves, crypts, niches, family mausoleums, memorials, and markers	\$ _____	\$ _____
(iii) Maintenance of drains, water lines, roads, buildings, fences, and other structures	\$ _____	\$ _____
(iv) Maintenance of machinery, tools, and equipment for cemetery care	\$ _____	\$ _____
(v) Compensation of employees associated with the above, payment of insurance premiums, payments for employee pension, and other benefit plans	\$ _____	\$ _____
(vi) Overhead expenses for the above items. Please include an explanation of the manner used to calculate this amount.	\$ _____	\$ _____
(vii) Maintenance of records of ownership, transfers, and burials	\$ _____	\$ _____
(viii) Other expenses. Please attach an explanation of those expenditures in this section.	\$ _____	\$ _____

- 6B. Total Cemetery and Maintenance Expenses. (Must equal total of lines 6A(i)-6A(viii) above). \$ _____
- 7. Total expenses (Add lines 4-B, 5-B, and 6-B). \$ _____
- 8. Net surplus (deficit) end of year (Line 3 less line 7). \$ _____

CUSTODIAN INFORMATION

Instructions: Please provide the following information, if applicable, as it pertains to the depository of the trust funds for which the licensee is the trustee.

CURRENT NAME

FORMER NAME (if applicable)

STREET, CITY, STATE, ZIP

CONTACT PERSON

TELEPHONE

AMOUNT HELD AS OF DATE OF ANNUAL REPORT \$ _____

CURRENT NAME

FORMER NAME (if applicable)

STREET, CITY, STATE, ZIP

CONTACT PERSON

TELEPHONE

AMOUNT HELD AS OF DATE OF ANNUAL REPORT \$ _____

TOTAL OF ALL CUSTODIAN ACCOUNTS \$ _____

INDEPENDENT TRUSTEE

Instructions: Please provide the following information, if applicable, as it pertains to your current independent trustee(s) and any other independent trustee(s) of the Care Fund during your reporting year.

	<u>Agreement Date</u>	<u>Cancellation Date</u>
NAME _____	_____	_____
ADDRESS _____		
CONTACT PERSON _____ TELEPHONE _____		
TOTAL AMOUNT HELD \$ _____ AT COST (AT TIME OF PURCHASE)		
NAME _____	_____	_____
ADDRESS _____		
CONTACT PERSON _____ TELEPHONE _____		
TOTAL AMOUNT HELD \$ _____ AT COST (AT TIME OF PURCHASE)		
NAME _____	_____	_____
ADDRESS _____		
CONTACT PERSON _____ TELEPHONE _____		
TOTAL AMOUNT HELD \$ _____ AT COST (AT TIME OF PURCHASE)		
TOTAL AMOUNT HELD IN TRUST BY INDEPENDENT TRUSTEE(S) \$ _____		

BOND OR LETTER OF CREDIT INFORMATION

Instructions: Fill out the following for each separate Bond Company or Bank as appropriate.

NAME OF BOND COMPANY or BANK HOLDING LETTER OF CREDIT	BOND or LETTER OF CREDIT NUMBER	EXPIRATION DATE	\$ AMOUNT
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BUSINESS NAME OF LOCAL AGENT or BANK	NAME OF LOCAL AGENT or BANK TRUST OFFICER	TELEPHONE
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BUSINESS ADDRESS OF LOCAL AGENT or BANK	CITY	STATE	ZIP
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NAME OF BOND COMPANY or BANK HOLDING LETTER OF CREDIT	BOND or LETTER OF CREDIT NUMBER	EXPIRATION DATE	\$ AMOUNT
---	---------------------------------	-----------------	-----------

BUSINESS NAME OF LOCAL AGENT or BANK	NAME OF LOCAL AGENT or BANK TRUST OFFICER	TELEPHONE
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BUSINESS ADDRESS OF LOCAL AGENT or BANK	CITY	STATE	ZIP
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NAME OF BOND COMPANY or BANK HOLDING LETTER OF CREDIT	BOND or LETTER OF CREDIT NUMBER	EXPIRATION DATE	\$ AMOUNT
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BUSINESS NAME OF LOCAL AGENT or BANK	NAME OF LOCAL AGENT or BANK TRUST OFFICER	TELEPHONE
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BUSINESS ADDRESS OF LOCAL AGENT or BANK	CITY	STATE	ZIP
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Total amount of bond or letter of credit: \$ _____

OFFICER / STOCKHOLDER / PARTNER / CEMETERY AUTHORITY / OWNER
Information

Instructions: Please provide the following information for all persons who newly assumed the following positions as they relate to the licensee during the reporting year: a corporation officer, a stockholder owning 10% or more stock in the corporation, an owner, a partner, or a cemetery authority member.

FIRST NAME	MIDDLE NAME	LAST NAME
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BUSINESS ADDRESS	CITY	STATE	ZIP	TELEPHONE NUMBER
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RESIDENT STREET ADDRESS	CITY	STATE	ZIP	TELEPHONE NUMBER
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PRIMARY OCCUPATION or PROFESSION _____

Relationship to Cemetery Authority or Corporation
(e.g., Member, Treasurer, Corporate Board of Directors)

INDEPENDENT TRUSTEE CERTIFICATION

If licensee has more than one Independent Trustee this form should be copied, completed, and notarized for each Independent Trustee.

I, the undersigned _____, Independent Trustee of the investments for (Name of Licensee) _____ as listed on page ____ of this Annual Report as of (date) _____, _____ being first duly sworn, state that the enclosed information is correct to the best of my knowledge.

Please indicate whether or not the bank or trust company provided is a corporate fiduciary (check one):

Corporate Fiduciary Non-Corporate Fiduciary

By checking 'Corporate Fiduciary', the endorser attests that the bank or trust company provided herein is a corporate fiduciary as defined under the Corporate Fiduciary Act (205 ILCS 620).

SIGNATURE

NAME OF BANK or TRUST COMPANY

Subscribed and sworn to before me in _____ County, in the State of Illinois by the said _____ who personally appeared before me in the aforesaid County and State, this _____ day of _____.

NOTARY PUBLIC

NOTARY SEAL

My commission expires _____

LICENSEE CERTIFICATION

This section of the report must be completed by all licensees.

I, the undersigned (owner, officer, partner, trustee) _____ of (Name of Licensee) _____ being duly sworn, state that I have examined this Annual Statement for the year ending _____ and that all information included in this report is correct to the best of my knowledge and fully complies with all provisions of the Illinois Cemetery Care Act, 760 ILCS 100/1. *et seq.*

I further understand that violations of provisions of the above Act may constitute a Class 4 felony.

NAME

TITLE

SIGNATURE

DATE

Subscribed and sworn to before me in _____ County, in the State of Illinois by the said _____ who personally appeared before me in the aforesaid County and State, this _____ day of _____.

NOTARY PUBLIC

NOTARY SEAL

My commission expires _____

CEMETERY CARE FUND BOND/LETTER OF CREDIT WORKSHEET

The Office of the Comptroller (IOC) pursuant to its authority under the Cemetery Care Act (Act) requires each licensee with care funds in excess of \$15,000 to secure and maintain a bond or letter of credit in the minimum amount of \$1,000. For those licensees whose Total Year-End Net Assets (as provided on Page 3, Line 9, Column B) are less than \$15,000, please apply "N/A" to each section of this page. Where applicable, licensees must maintain additional bonding or letters of credit for those funds not entrusted by a corporate fiduciary. The IOC will excuse additional bonds or letters of credit upon demonstration that the licensee has entrusted care funds to a corporate fiduciary. Upon completion of this worksheet, if it has been determined that a bond or letter of credit is necessary, please note that the IOC must have the appropriate documentation on file. Failure to submit the appropriate bonds, riders, letters of credit, etc. will result in the delay of the acceptance of the report and may result in the levy of fines. Please complete Sections I and II to determine the total amount of bond or letter of credit applicable to you.

Section I.

Fund Identification

Please complete Section I to identify the amount of trust funds that the licensee has entrusted to the management of a corporate fiduciary and those funds that have been entrusted elsewhere.

In completing Section I, please provide the complete name of each person or entity holding funds for the licensee, including the licensee if the licensee acts as trustee for any amount of trust funds. Prior to entering the corresponding amount of funds entrusted to a trustee, determine whether the trustee is a corporate fiduciary as defined under Section 2-10 of the Corporate Fiduciary Act (205 ILCS 620/2-10). You may make this determination by consulting the trustee or by visiting these Internet sites: www2.fdic.gov/structur/trust/search.cfm and www.obre.state.il.us/cbt/regenty/btreg.htm. After determining the trustee's corporate fiduciary status, indicate the amount of funds entrusted to the trustee in the appropriate "Entrusted: Corporate Fiduciary" or "Entrusted: Non-Corporate Fiduciary" column.

Name of Trustee	Column 1	Column 2
	Entrusted: Corporate Fiduciary	Entrusted: Non- Corporate Fiduciary
A)	\$	\$
B)		
C)		
D)		
E)		
F)		
G)		
TOTAL COLUMNS 1 & 2*	\$	\$

* The amount of funds entrusted with a Corporate Fiduciary when combined with the amount of funds entrusted with a Non-Corporate Fiduciary should equal the Total Year-End Net Assets, Page 3, Line 9, Column B.

Section II.

Calculation of Bond/Letter of Credit Due

Please perform the following calculation to determine the amount of bond or letter of credit the licensee must secure.

Total of Section I, Column 2	\$ _____
Less \$15,000 Exemption	-15,000
Amount subject to bond	\$ _____
Multiply by .10	X .10
Total bond/letter of credit	\$ _____

The licensee must secure a bond or letter of credit in the amount indicated above.
ALL LICENSEES WITH A BOND OR LETTER OF CREDIT MUST HAVE A MINIMUM AMOUNT OF \$1,000.

The bond or letter of credit secured to satisfy the Act must meet certain qualifications. The bond or letter of credit must "run to" or "indemnify" the Comptroller, State of Illinois. The amount (or penal sum) of the bond must reflect that which is calculated using this worksheet and the Total Year-End Net Assets, Page 3, Line 9, Column B. Further, a bond secured to fulfill this responsibility must be executed by the licensee and be issued by a bonding or insurance company authorized to do business in the State of Illinois. A letter of credit secured to fulfill the responsibility must be irrevocable, unconditional and issued by a bank or trust company authorized to do business in the State of Illinois.