



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ILLINOIS PRE-NEED CEMETERY SALES ACT

Annual Report Forms

GENERAL INSTRUCTIONS

Each licensee's annual report is due 75 days after the end of the licensee's fiscal year. If needed, upon written request to the Comptroller, an additional extension of 60 days will be granted for good cause. A request for the 60 day extension to file the Annual Report shall be emailed to PLACE@illinoiscomptroller.gov, faxed to (312) 814-3464, or mailed, post-marked no later than the due date of the Annual Report. Please be aware that Section 20 of the Illinois Pre-Need Cemetery Sales 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. \$5 per day for the first 15 days past due, \$10 per day for 16 through 30 days past due, \$15 per day for 31 through 45 days past due, and \$20 per day for the 46th day and every day thereafter the licensee remains delinquent in submitting an annual report within the time required. (815 ILCS 390/20). Incomplete or illegible reports may result in the imposition of the penalty. Licensees must submit an original report and a check or money order in the amount of \$10 payable to the Illinois State Comptroller.

Please send the report to:

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

Information provided by the licensee must be legible and completed in ink. Return this form with all pages completed and all spaces answered. All inapplicable questions should be marked "N/A".

- Return this form with all pages completed and all inquiries answered. All inapplicable spaces should be marked "N/A."
- Information provided by the licensee must be legible and completed in ink.
- For the pages requesting financial data, please complete the "Annual Statement of Net Assets - Merchandise/Service Trust Fund" and the "Annual Statement of Net Assets - Pre-Construction Trust Fund" forms provided by this office. Use of computer-generated printouts to present the data required on other pages is acceptable so long as the reports provide the detailed 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.
- Forms may be duplicated unless otherwise indicated.

Explanation of Terms

Terms used throughout the Pre-Need Cemetery Sales Act Annual Report Forms have the meanings indicated below.

- **Cemetery Merchandise:** Items of personal property normally sold by a cemetery authority, including, but not limited to memorials, markers, monuments, and foundations.
- **Cemetery Services:** Services customarily performed by cemetery or crematory personnel in connection with the interment, entombment, inurnment, or cremation of a dead human body.
- **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 the Corporate Fiduciary 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 the Corporate Fiduciary 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).
- **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.
- **Custodian:** A depository institution (e.g. a bank) holding funds entrusted to a licensee or an independent trustee pursuant to the Illinois Pre-Need Cemetery Sales Act.
- **Independent Trustee:** A Corporate Fiduciary, authorized to hold funds in trust under the Illinois Pre-Need Cemetery Sales Act (815 ILCS390/1, *et seq.*), that has a written agreement with the licensee to hold and administer Pre-Need Cemetery Sales funds and who must manage this property for the benefit of the consumer pursuant to the Prudent Investor Rule under the Trust and Trustees Act. (760 ILCS5 /1, *et seq.*).
- **Licensee:** A person issued a license by the Illinois Office of Comptroller pursuant to the Illinois Pre-Need Cemetery Sales Act.
- **License Number:** A unique number assigned by the Illinois Office of Comptroller to a licensee under the Illinois Pre-Need Cemetery Sales Act.
- **Name of Business:** The name under which a business entity is commonly known.
- **Person:** Any person, partnership, association, corporation, or other entity.
- **Pre-need Contract:** Any agreement or contract, or any series or combinations of agreements or contracts, which have for a purpose the sale of cemetery merchandise/service, cemetery services, or undeveloped interment, entombment or inurnment spaces where the terms of such sale require payment or payments, to be made at a currently determinable time and where the merchandise/service, services or completed spaces are to be provided more than 120 days following the initial payment on the account.

ANNUAL STATEMENT
Illinois Pre-Need Cemetery Sales Act

License Number _____ Fiscal Year End Date _____

Name of Licensee _____ Name of Business _____

Federal Employer Identification Number; If Applicable _____ State Of Illinois Tax Identification Number; If Applicable _____

Name Of Primary Contact Person _____

Business 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 Cemetery Care Act
2. Do you operate a Crematory? Yes No
If yes, list registration number _____
3. Did you sell 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 name of the licensee in the last 12 months? Yes No
If yes, list date of change _____ Changed to: _____
6. Have you changed from a licensee as trustee or non-corporate fiduciary as trustee to an Independent Trustee in the last 12 months? If yes, complete the "Independent Trustee" section on page 8 and, if you have not done so yet, submit a valid trust agreement with this form.
7. Have you changed Independent Trustee(s) 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.
8. During the past 12 months have you factored, discounted, or sold to a third party any installment pre-need contracts?
 Yes No
9. During the last 12 months, have you delivered cemetery merchandise pursuant to section 4(b) of the Illinois Pre-Need Cemetery Sales Act? (815 ILCS 390/4 (b).) Yes No
10. Did you use a prepackaged computer application to generate the financial information necessary to complete this annual report? Yes No
If yes, what is the name of the application? _____

FOR OFFICE USE ONLY- ILLINOIS PRE-NEED CEMETERY SALES ACT

Internal Code _____ / _____ / _____ Fee Received () Yes () No Received by _____ Date _____
Postmark Date _____ / _____ / _____ Check # _____ For \$ _____ Entered in full by _____ Date _____
3rd Party () SCI () LGII Other: _____ Verified by _____ Date _____

**ANNUAL STATEMENT OF NET ASSETS OF ENTRUSTED
FUNDS FOR PRE-NEED MERCHANDISE/SERVICE**

Merchandise/Service Trust Funds

Fiscal Year Ending _____ Cash _____ Accrual _____

Assets of Trust Funds

	(A) Beginning of Year **	(B) End of Year
1. Principal cash (Non-interest bearing accounts only).	\$ _____	\$ _____
2. Undistributed income (Interest and dividends not withdrawn from investments).	\$ _____	\$ _____
3. Trust Fund investments at original cost (Insert the Page 5, column 3 total in (B)).	\$ _____	\$ _____
4. Amounts due for cemetery services or merchandise/service not deposited to the Trust Fund by the end of the reporting year (Insert the Page 6, Amount Due Fund total in (B)).	\$ _____	\$ _____
5. Total assets of Trust Funds (Add lines 1, 2, 3, and 4).	\$ _____	\$ _____

Less Liabilities of Trust Funds

6. Undistributed income (Interest and dividends not withdrawn from investments).	\$ _____	\$ _____
7. Other liabilities - transactions or adjustments that result in a decrease in the Trust Fund principal. Attach additional schedules and explanation.	\$ _____	\$ _____
8. Total liabilities of Trust Funds (Add Lines 6 and 7).	\$ _____	\$ _____
9. Net assets of Trust Funds (Line 5 less line 8).	\$ _____	\$ _____

****The amounts necessary to complete Column A may be found on the licensee's final Annual Report from the previous reporting year.**

**STATEMENT OF CHANGES IN NET ASSETS OF ENTRUSTED
FUNDS FOR PRE-NEED MERCHANDISE/SERVICE**

_____	(B) End of Year
10. Balance, beginning of the year (From Line 9 under Column (A) above).	\$ _____

Additions to Trust Funds

11. Amounts allocated to the Merchandise/Service Fund from payments received in the reporting year for cemetery services or merchandise/service under a pre-need sales contract.	\$ _____
12. Gain from selling investments at more than the cost of purchase (Insert the Page 5, Column (1) total as appropriate).	\$ _____
13. Other additions (Transactions or adjustments that result in an increase in the Merchandise/Service Fund principal). Attach additional schedules and explanation.	\$ _____
14. Total additions (Add lines 11, 12, 13 and 14).	\$ _____

Deductions from Trust Funds

(B) End of Year

- 15. Trust Funds withdrawn on delivered contracts. \$ _____
- 16. Contracts that were cancelled. \$ _____
- 17. Loss from selling investments at less than the cost of purchase
(Insert the Page 5, Column (2) total as appropriate). \$ _____
- 18. Other deductions (Transactions or adjustments that result in an increase in the
Trust Fund principal). Attach additional schedules and explanation as needed. \$ _____
- 19. Total deductions (Add lines 15, 16, 17, and 18). \$ _____
- 20. Balance, end of year (Add lines 10 and 14, less line 19).
Total must match Line 9 Column (B), Page 3. \$ _____

**DETAILED SCHEDULE OF CONTRACT PAYMENTS RECEIVED
BUT NOT DEPOSITED TO THE MERCHANDISE/SERVICE
TRUST FUND BY THE END OF THE REPORTING YEAR**

Instructions: List all the funds that the licensee received but did not deposit to the Merchandise/Service Trust Fund by the end of your reporting year. Use of additional schedules to present the data required herein is acceptable provided that the appropriate totals are reflected on this form.

Contract Date	Name of Purchaser	Contract Number	Amount Due Trust Fund

TOTAL:

**MERCHANDISE/SERVICE TRUST FUND
DETAILED SCHEDULE CANCELLED CONTRACTS**

Instructions: Computer generated printouts of the data requested on this page are acceptable.

Contract Date	Name	Contract Amount	Amount Due Trust Fund

TOTAL:

INDEPENDENT TRUSTEE INFORMATION

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 Merchandise Trust Fund or Pre-Construction Trust Fund during your reporting year. If the trustee was changed this reporting year from a licensee or non-corporate fiduciary as trustee to an Independent Trustee, please also provide the following information about the licensee or non-corporate fiduciary that served as trustee.

	<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 OF TRUST FUNDS HELD BY INDEPENDENT TRUSTEE(S) \$ _____ AT COST		

CUSTODIAN INFORMATION

Instructions: Please provide the following information, if applicable, as it pertains to a depository of the trust funds if other than your Independent 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 AMOUNT OF TRUST FUNDS HELD BY CUSTODIANS FOR WHICH LICENSEE IS TRUSTEE \$ _____

BOND INFORMATION

Instructions: Each Licensee must maintain a fidelity bond of at least \$1,000 with a surety company authorized to do business in the State of Illinois. Fill out the following for each separate Bond Company as appropriate.

NAME OF BOND COMPANY _____ BOND NUMBER _____ EXPIRATION DATE _____ \$ _____ AMOUNT _____

BUSINESS NAME OF LOCAL AGENT _____ NAME OF LOCAL AGENT _____ TELEPHONE _____

BUSINESS ADDRESS OF LOCAL AGENT _____ CITY _____ STATE _____ ZIP _____

NAME OF BOND COMPANY _____ BOND NUMBER _____ EXPIRATION DATE _____ \$ _____ AMOUNT _____

BUSINESS NAME OF LOCAL AGENT _____ NAME OF LOCAL AGENT _____ TELEPHONE _____

BUSINESS ADDRESS OF LOCAL AGENT _____ CITY _____ STATE _____ ZIP _____

NAME OF BOND COMPANY _____ BOND NUMBER _____ EXPIRATION DATE _____ \$ _____ AMOUNT _____

BUSINESS NAME OF LOCAL AGENT _____ NAME OF LOCAL AGENT _____ TELEPHONE _____

BUSINESS ADDRESS OF LOCAL AGENT _____ CITY _____ STATE _____ ZIP _____

Total amount of bond: \$ _____

OFFICER / STOCKHOLDER / OWNER / PARTNER / CEMETERY AUTHORITY 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 _____

BUSINESS ADDRESS _____ CITY _____ STATE _____ ZIP _____ AREA CODE / TELEPHONE NUMBER _____

RESIDENT STREET ADDRESS _____ CITY _____ STATE _____ ZIP _____ AREA CODE / TELEPHONE NUMBER _____

PRIMARY OCCUPATION or PROFESSION _____

Relationship to Cemetery Authority or Corporation, if applicable
(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: (i) the enclosed information is correct to the best of my knowledge; and, (ii) the Independent Trustee provided herein is a Corporate Fiduciary as defined under the Corporate Fiduciary Act. (205 ILCS 620 et seq.).

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

My commission expires _____

— NOTARY SEAL —

LICENSEE CERTIFICATION

All licensees must complete this section of the report and have it notarized.

I, the undersigned (owner, officer, partner) _____ 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 statement is correct to the best of my knowledge and fully complies with all provisions of the Illinois Pre-Need Cemetery Sales Act. (815 ILCS 390/1, et seq.).

I further understand that violations of provisions of the Pre-Need Cemetery Sales Act may result in criminal charges and/or civil penalties.

NAME

TITLE

SIGNATURE

DATE

Subscribed and sworn to before me by _____ who personally appeared before me in _____ (county), _____ (state) this _____ day of _____, 20_____

NOTARY PUBLIC

My commission expires _____

— NOTARY SEAL —

CONTRACT NUMBERS USED

Indicate starting contract number for beginning of year _____

Indicate final contract number at end of year _____

Check what type of contracts are included:

- Cemetery
- Pre-Need Merchandise/Service
- Pre-Construction
- Entrusted Funerals

CONSUMER PROTECTION FUND

Number of contracts written in the year for pre-need merchandise services _____

Number of pre-construction contracts written for the year _____

Number of pre-need merchandise/service contracts written for the year _____

Total contracts requiring consumer protection fund deposit _____

PRE-CONSTRUCTION INFORMATION

Instructions: Do not complete the remaining portion of the report unless you are reporting pre-construction activity.

Project _____ Construction Start Date _____

Date Of First Sale _____ Date Project Description
Filed with Comptroller _____

Completion Date _____ Total Number of Previously Sold Spaces _____

Total Number of Spaces in Project _____

CONTRACTUAL INFORMATION

Beginning number of pre-construction contracts at the beginning of the year _____

Number of contracts added during the year _____

Total number of contracts at the end of year _____

ANNUAL STATEMENT OF NET ASSETS FOR PRE-CONSTRUCTION TRUST FUNDS

Pre-Construction Trust Fund

Fiscal Year Ending _____ Cash _____ Accrual _____

Assets of Trust Funds

	(A) Beginning Year **	(B) End of Year
1. Principal cash (Non-interest bearing accounts only).	\$ _____	\$ _____
2. Undistributed income (Interest and dividends not withdrawn from investments).	\$ _____	\$ _____
3. Trust Fund investments and other care fund assets at original cost (Insert the Page 16, Column (3) Total in (B)).	\$ _____	\$ _____
4. Payments received from pre-need contracts for undeveloped inurnment, entombment, or interment spaces not deposited to the Pre-Construction Trust Fund by the end of the reporting year – (Insert the Page 17, Amount Due Fund total in (B)).	\$ _____	\$ _____
5. Total assets of Trust Funds (Add lines 1, 2, 3, and 4).	\$ _____	\$ _____

Less Liabilities of Trust Funds

6. Undistributed income (Interest and dividends not withdrawn from investments).	\$ _____	\$ _____
7. Other liabilities - transactions or adjustments that result in a decrease in the Pre-Construction Trust Fund principal. Attach additional schedules and explanation as needed.	\$ _____	\$ _____
8. Total liabilities (Add Lines 6 and 7).	\$ _____	\$ _____
9. Net assets (Line 5 less line 8).	\$ _____	\$ _____

**The amounts necessary to complete Column A may be found on the licensee's final Annual Report from the previous reporting year.

STATEMENT OF CHANGES IN NET ASSETS OF PRE-CONSTRUCTION TRUST FUNDS

Pre-Construction Trust Fund

10. Balance, beginning of the year
(From Line 9 under Column (A) above). \$ _____

Additions to Trust Funds

11. Amounts deposited from payments received from undeveloped inurnment, entombment, or interment spaces in the reporting year under a pre-need sales contract.	\$ _____
12. Gain from selling investments at more than the cost of purchase - (Insert the Page 16, Column 1 total as appropriate).	\$ _____
13. Other additions - transactions or adjustments that result in an increase in the Pre-Construction Trust Fund principal. Attach additional schedules and explanation as needed.	\$ _____
14. Total additions (Add lines 11, 12, and 13)	\$ _____

Deductions from Trust Funds

- 15. Trust Funds withdrawn from the Pre-Construction Trust Fund. \$ _____
- 16. Contracts that were cancelled by the purchaser —
insert the Page 18, amount refunded total. \$ _____
- 17. Loss from selling investments at less than the cost of
purchase - insert the Page 16, Column 2 total as appropriate. \$ _____
- 18. Other deductions - transactions or adjustments that result in a decrease in the
Pre-Construction Trust Fund principal. Attach additional schedules and explanation as needed. \$ _____
- 19. Total deductions (Add lines 15, 16, 17, and 18). \$ _____
- 20. Balance, end of year (Add lines 10 and 14, less line 19).
Total must match Line 9 Column (B), above. \$ _____

PRE-CONSTRUCTION PERFORMANCE BOND

Instructions: A seller may secure a pre-construction performance bond for undeveloped interment, entombment or inurnment spaces in lieu of entrusting funds in the Pre-Construction Trust Fund. Performance bonds must be in an amount at least equal to 50% of the sales price of the undeveloped spaces or the estimated cost of completing construction, whichever is greater. Please provide the following information for each project secured by a pre-construction performance bond.
Note: To calculate the sales price for a project where the undeveloped space will be sold to multiple purchasers, multiply the price from the general price list by the number of undeveloped spaces in each price range and then total those amounts.

Project Name: _____

Please provide one-half the amount of the sales price of the undeveloped space: \$ _____

Please provide one-half of the estimated cost of construction: \$ _____

The performance bond must equal the greater the above two amounts.

Project Name: _____

Please provide one-half the amount of the sales price of the undeveloped space: \$ _____

Please provide one-half of the estimated cost of construction: \$ _____

The performance bond must equal the greater the above two amounts.

Project Name: _____

Please provide one-half the amount of the sales price of the undeveloped space: \$ _____

Please provide one-half of the estimated cost of construction: \$ _____

The performance bond must equal the greater the above two amounts.

– If necessary, attach an additional schedule to this page. –

**DETAILED SCHEDULE OF INTERMENT, ENTOMBMENT, OR INURNMENT
SPACES PAYMENTS RECEIVED BUT NOT DEPOSITED TO THE
PRE-CONSTRUCTION TRUST FUND BY THE END OF THE REPORTING YEAR**

Instructions: List all accounts where payment was received but not deposited to the Pre-Construction Trust Fund by the end of your reporting year. Use of additional schedules to present the data required herein is acceptable provided that the appropriate totals are reflected on this form.

Project _____

Date Construction Started _____ Total Number of Spaces at Location _____

Contract Date	Name	Contract Number	Amount Due Fund
TOTAL:			



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

LICENSEE Instructions: On this PRE-NEED CEMETERY SALES CONFIRMATION you will need to:

- **Complete a separate form for each Corporate Fiduciary/Independent Trustee**
- **Complete your Licensee Information**
- **Sign the Authorized Signature Line**

The LICENSEE must return the signed original of this Confirmation Form to:

**Illinois Office of Comptroller • PLACE
Division P.O. Box 20790
Springfield, IL 62708
Toll Free Hotline: 1-877-203-3401**

Corporate Fiduciary/Independent Trustee Information:

Name of Financial Institution	Street Address	City	State	Zip Code
County	Contact Person	Phone Number	Fax Number	
Name of Licensee	License Number	Authorized Licensee Signature		

To Whom It May Concern:

Pursuant to the provisions of the Illinois Pre-Need Cemetery Sales Act (815 ILCS 390), the undersigned PLACE Division Auditor is conducting an examination of pre-need cemetery sales funds as of _____, 20____ (licensee fiscal year end).

To complete this examination, the Illinois Office of Comptroller will need certain statements and other data showing the condition of the trust fund accounts held by this license under the Act. Your prompt return of this inquiry will be appreciated.

By: _____
PLACE Auditor

You are authorized to give this information to the Comptroller.

At the close of business on _____, 20____, our records show that the balances listed reflect the account balances of the above named licensee.

_____	_____	____/____/____
Authorized Financial Institution Contact Signature	Name of Financial Institution	Date