



Department of State Cemeteries

New York State
Department of State
DIVISION OF CEMETERIES
One Commerce Plaza
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Albany, NY 12231-0001
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<https://dos.ny.gov>

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

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

PART ONE – GENERAL INFORMATION

Reporting Year End Date – Report due 90 days after end of fiscal year (March 31 for most cemeteries)		
Cemetery Name	Cemetery County	
New York State – Cemetery Five Digit ID Number —	Federal ID Number – Nine Digit ID Number	
Mailing Address (include name if address is that of an Officer)		
City, Town or Village	NY	Zip Code

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	Cremation Fee for Crematory Use only	Total Acreage	
Number Cremations Performed	Estimated Burial Spaces Remaining Including In Ground, Mausoleum Crypts and Columbarium niches		

INSURANCE COVERAGE – Commercial Crime/Employee Dishonesty

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)		

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME

DATE – Reporting Year End

1 Operating Account Balance – Beginning.....

\$ _____

RECEIPTS (INCOME)

(You may attach a statement of income and expense in lieu of completing this section if it contains all the information required below. ALL BOLDED LINES MUST BE FILLED OUT)

a. Lot Sales (gross) (includes niche, crypts, mausoleums, etc.)..... \$ _____

b. Interment Income..... \$ _____

c. Foundations..... \$ _____

d. Dividends and Interest (deposited in reporting year)..... \$ _____

e. Donations and Bequests..... \$ _____

f. Other Receipts (complete schedule on next page)..... \$ _____

g. SUBTOTAL - OPERATING REVENUES...(Add lines a – f).... **+\$** _____

DISBURSEMENTS (EXPENSES)

h. Employee Wages..... \$ _____

i. Independent Contractor - Grave Opening..... \$ _____

j. - Maintenance and Mowing..... \$ _____

k. Salaries of Officers and Directors..... \$ _____

l. Supplies and Repairs..... \$ _____

m. Equipment..... \$ _____

n. Insurance - General Liability..... \$ _____

o. - Workers Compensation..... \$ _____

p. - Commercial Crime/Employee Dishonesty..... \$ _____

q. Vandalism and Assessment Fee..... \$ _____

r. Other Disbursements (complete schedule on next page)..... \$ _____

s. SUBOTAL - DISBURSEMENTS...(Add lines h – r)..... **- \$** _____

2 Net Operating Surplus OR Deficit (Operating Revenue - line g Less Disbursements - line s)

\$ _____

TRANSFERS TO OPERATING ACCOUNT (COMPLETE THIS ENTIRE SECTION EVEN IF YOU FILE A CPA REPORT)

From Trust Funds (Retained Income from Previous Years)..... \$ _____

From Other Funds (i.e., Special, Bequests, Pre-need, etc.)..... \$ _____

3 TOTAL TRANSFERS TO OPERATING ACCOUNT.....

+\$ _____

TRANSFERS FROM OPERATING ACCOUNT

To Permanent Maintenance Fund*

Minimum of 10 % of Lot Sales..... \$ _____

\$35 per Interment \$ _____

Other (Loan Payments, etc.)..... \$ _____

To Perpetual Care Fund..... \$ _____

To Other Funds \$ _____

4 TOTAL TRANSFERS FROM OPERATING ACCOUNT TO PM, PC, AND OTHER FUNDS.....

-\$ _____

Operating Account Balance – ENDING (Total lines 1 – 3 less line 4) **\$** _____

DIVIDENDS AND INTEREST

Total Dividends and Interest Earned in the Reporting Year (from all accounts).....

\$ _____

*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 TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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Other Receipts – Detail Schedule

	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Other Receipts (must equal total on line f on previous page.) \$

Other Disbursements – Detail Schedule

	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Other Disbursements (must equal total on line r on previous page.) \$

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

GENERAL FUND (GF) – SCHEDULE OF ACCOUNTS and BALANCES

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	Balance-Reporting Year End-	Balance-Reporting Year End-
			at Market	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 THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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PERMANENT MAINTENANCE FUND – SCHEDULE OF ACCOUNTS and BALANCES

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	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. _____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	\$ _____	\$ _____
A. Total of Permanent Maintenance Assets at Reporting Year End			\$ _____	\$ _____

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

PERMANENT MAINTENANCE (PM) FUND RECONCILIATION

1. PM Fund Balance – Beginning \$ _____

ADDITIONS TO PM

2. Allocations from Lot Sales (at least 10% of gross lot sales)	\$ _____
3. Allocations from Interments (\$35 per interment)	\$ _____
4. Allocations from Installment Payments (from Part 5A)	\$ _____
5. Income (Interest and Dividends)	\$ _____
6. Realized Capital Gains	\$ _____
7. PM Loan Repayments	\$ _____
8. Other Additions to PM	\$ _____

9. SUBTOTAL ADDITIONS (Lines 2 through 8) + \$ _____

WITHDRAWALS/DEDUCTIONS FROM PM

10. Transfer of Income (Interest and Dividends)	\$ _____
11. Realized Capital Losses	\$ _____
12. PM Loans withdrawn	\$ _____
13. Deduction of 2/3 of investment advisory fees on PM account	\$ _____

14. SUBTOTAL DEDUCTIONS (Lines 10 through 13) - \$ _____

15. Balance at Reporting Year End
(Line 1 plus Line 9, minus Line 14) \$ _____

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
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SPECIAL TRUST FUNDS – SCHEDULE OF ACCOUNTS and BALANCES (IF THE CEMETERY HAS SUCH TRUST FUNDS)

List reporting year end balances of all accounts containing Special Trust Funds (such as restricted donations or bequests). 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	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.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

1. Does your cemetery currently, or has it ever, offered perpetual care? ☐ YES or ☐ NO

Perpetual care is a voluntary contractual arrangement with the cemetery for additional care of a lot, plot, or part thereof.

If you answered YES to this Question, go online to <http://dos.ny.gov/cemetery-operators#file-annual-finacial-report> and download and file Part Four A— Perpetual Care Trust Fund—Schedule of Accounts and Balances, and Perpetual Care Fund Reconciliation.

2. Does your cemetery have a Permanent Maintenance Fund loan outstanding? ☐ YES or ☐ NO

If you answered YES to this question, go online to <http://dos.ny.gov/cemetery-operators#file-annual-finacial-report> and download and file Part Four B – Permanent Maintenance Loan Balance.

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

If you answered YES to this question, go online to <http://dos.ny.gov/cemetery-operators#file-annual-finacial-report> and download and file Part Five A – Supporting Schedules.

4. Does your cemetery sell merchandise such as bronze markers or interment services on a pre-need basis? ☐ YES or ☐ NO

If you answered YES to this question, go online to <http://dos.ny.gov/cemetery-operators#file-annual-finacial-report> and download and file Part Five B – Supporting Schedules.

5. Does your cemetery file Form 990 or Form 990-EZ with the IRS? ☐ YES or ☐ NO

If you answered YES to this question:

Form 990 filers attach Part VII Compensation of Officers, Directors, Trustees.
Form 990-EZ filers attach Part VI.

If your cemetery files Form 990-N – Electronic Notice (e-Postcard), no additional attachments are required.

6. Does your cemetery have outstanding certificates of indebtedness or land share certificates? ☐ YES or ☐ NO

If you answered YES to this question, go online to <http://dos.ny.gov/cemetery-operators#file-annual-finacial-report> and download and file Part Six-Certificates of Indebtedness and Land Share Certificates.

If you answered **NO to ALL** of the above questions and your cemetery has **less than** \$1,000,000 in total financial assets, * **STOP HERE.**
You **do not** have to fill out any additional schedules.

* Total financial assets means the market value of all general funds, permanent maintenance funds, perpetual care funds, special trust funds and other funds under the control of the cemetery, including both restricted and unrestricted funds, regardless of the form in which they are held. Total financial assets do not include the cemetery's land, buildings, equipment, etc.