Endowment Care Cemetery
Annual Paper Report and Branch Reporting

A STEP BY STEP INSTRUCTION FOR THE PAPER REPORT
Preparation

- The Endowment Care is for the reporting of Interment rights sold (contracts written after May 1, 2002).

- Gather your Trust statements - you will need to provide these statements to the department along with the filing – The Certificate Holder is responsible for submitting the statements not the trustee or insurer(s) – NOTE: Your filing is not complete until the Department is in receipt of the statements.

- You will need your log to complete the filing.

- Have the previous Endowment Care Report handy for reference.

- You will need your COA #, Branch PN #, or Company # (if applicable) and your password to access the online portal

- The report along with the statements must be submitted either by Email, Fax or Document Upload.
**Endowment Reporting Information**

**Reporting Year:** Enter your Company Information and Reporting Year

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**Annual Report of Endowment Care**  
Form AL-PNE-A (Revised 02/2020)

You are entering information for the prior calendar year reporting of your Endowment Care Cemetery. This report must be received by the Alabama Department of Insurance within (90) days after the end of the current year.

<table>
<thead>
<tr>
<th>Name of Endowment Care Cemetery (ECC)</th>
<th>Preneed COA #, Branch # or Company #</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Address of ECC</th>
<th>Phone #</th>
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Endowment Branch Reporting Information

If you have at least one active/inactive Branch Registrant you must fill out an Endowment Care Report.

ALABAMA DEPARTMENT OF INSURANCE
Preneed Section
201 Monroe Street, Suite 502
Montgomery, AL 36130-3351
334-240-4420

Reporting Year: ____________

Annual Report of Endowment Care
Form AL-FNE-A (Revised 02/2020)

You are entering information for the prior calendar year reporting of your Endowment Care Cemetery. This report must be received by the Alabama Department of Insurance within (90) days after the end of the current year.

Name of Endowment Care Cemetery (ECC) ___________________________

Preneed COA #, Branch # or Company # ___________________________

Address of ECC ___________________________ Phone #

Both cemetery authority and branch registrant forms are identical.
Preparer Information

Enter the contact information for the individual who prepared the information being submitted in the report. In most cases, this will likely be the person entering the information. In some cases there may be a bookkeeper/accountant, trustee, another employee, etc. that prepares the information, but is not the person actually submitting the report. **The contact information will be used in the event the Department has questions regarding the information submitted.**

| Preparer Information: |  |
|-----------------------|  |
| Preparer Name:        | Preparer Address: |
| Preparer City:        | Preparer State: Preparer Zip: |
| Preparer Phone:       | Preparer Email: |
Trustee

Fill in the contact information for the trustee, which should be on the trust statement. If you have more than one endowment care trust account for the same cemetery authority, please contact the Department (334)240-4420.

<table>
<thead>
<tr>
<th>Trustee Information</th>
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</thead>
<tbody>
<tr>
<td>Trustee Name: ____________________________</td>
</tr>
<tr>
<td>Trustee Address: ___________________________________________</td>
</tr>
<tr>
<td>Trustee City, State, &amp; Zip Code: ____________________________</td>
</tr>
<tr>
<td>Trustee Phone: ____________________ Trustee Email: ____________________</td>
</tr>
</tbody>
</table>
Report Questions

If you have changed trustees since the last report submitted, you should answer "Yes" to this question. Another question will appear asking for the date you received approval, select the appropriate date from the calendar provided or type in the date using the MM/DD/YYYY format.

If there has not been a change, respond "No".

Trust Agreement Approval Date: ________________________

Has there been a change in trustee since the last report submitted regarding this cemetery?  O Yes  O No

Is there a secondary ECC Trust for this cemetery?*  O Yes  O No

*If yes, please contact the Department before continuing.
Endowment Care Balance Information

Most of the information listed below should come from the Annual Endowment Care Trust Statement or the Endowment Care Trust Statement for the month of December of the year you are reporting on.

**Year End Trust Market Value:** This number should be found on your trust statement labeled as such.

**Total Trust Deposits since May 1, 2002 (include the first deposit and ALL deposits thereafter):** This is the amount of all deposits made since the law became effective on May 1, 2002. If you acquired the cemetery authority and it already had a trust, the amount reported should include the amount in trust prior to the acquisition as well as subsequent trust deposits you have made. This number may correspond to the "Principal" reported on the trust statement.

**Total Trust Deposits in the Current Year:** This is the total amount you deposited for the entire report year. This amount should be reflected on the Annual Endowment Care Trust Statement and might be included on Endowment Care Trust Statement for the month of December of the year you are reporting.

**Interest and Dividends Earned in the Current Year:** This amount should be all interest and dividend deposits into the trust account within the prior calendar year.

**Total Withdrawals in Current Year:** This amount should be any withdrawals made from the trust account within the prior calendar year. It may be referred to as "Distributions."

If you had withdrawals please answer the two questions following “Total Withdrawals in Current Year”.

These questions require a "Yes" or "No" response. They seek to confirm compliance with ALA. CODE§ 27-17A-50, which states:

(b) The net income from the endowment care fund, to the extent that the same is distributed from the fund, shall be used exclusively for coveting the costs of endowment care of the cemetery.
YES/NO QUESTIONS REGARDING COMPLIANCE WITH THE PRENEED FUNERAL AND CEMETERY ACT

Were any statutorily required endowment care funds used for new cemetery construction? O Yes O No

Does the cemetery include mausoleums or columbariums, whether above or below ground? O Yes O No

Does the cemetery authority have plans to build a mausoleum or columbarium? O Yes O No

These questions require a "Yes" or "No" response.
GRAVE/LAWN CRYPT SALES & MAUSOLEUM OR COLUMBARIUM CRYPT/NICHE SALES

The information for your interment right sales should come from your property sales log, which is required to be updated quarterly, at the minimum.

<table>
<thead>
<tr>
<th>Interment Right Type</th>
<th># Sold</th>
<th>Total Sales</th>
<th># Paid In Full</th>
<th>Paid in Full</th>
<th>Amount Deposited in EC Trust</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grave/Lawn Crypt Space</td>
<td>5</td>
<td>1050.00</td>
<td>2</td>
<td>420.00</td>
<td>63.00</td>
</tr>
<tr>
<td>Mausoleum Crypt/Niche</td>
<td>2</td>
<td>600.00</td>
<td>1</td>
<td>300.00</td>
<td>15.00</td>
</tr>
</tbody>
</table>

These totals should only include contracts/rights sold during the current year, which is the year for which you are reporting. It should not include any contracts written prior to the current year that were paid in full during the current year. These numbers will usually not come from your annual trust statement.

Example:
The COA sold 5 Grave/Lawn Spaces for $1050.00 and 2 Mausoleum Crypts for $600.

Two of the grave spaces and one crypt sold in 2018 (current year) were paid in full and 4 grave spaces sold two years before were paid in full. You would only report the contracts paid-in-full for the 2018 contracts in this section. Deposits for paid-in-full contracts issued prior to the current year would only be reported in Total Trust Deposits.
Endowment Care Trust Deposit Information

(Per ALA.CODE Section 27-17A-49(a), Endowment Care trust deposits shall be made “...not more than four months after the close of the month in which the total or final payment on the sale has been received...”)

This section is concerned with the timing of trust deposits. Some cemeteries trust immediately upon an interment right sale, whether it is paid in full or not, while others trust within the “four-months of receipt”. However, some are inconsistent. Using your updated preneed sales log and your trust records, respond to the questions regarding the timing of paid in-full interment rights and the related endowment care trust deposits.

You should answer the next questions truthfully. Based on your response, additional questions or text boxes may appear for completion.

Has the Cemetery Authority made all Current Year required deposits in the period required by the law? O Yes  O No

If your response is "No" then please explain your answer.

Is the Cemetery under an Order or Agreement with the Department to make additional EC Trust deposits? O Yes  O No
The next two questions are regarding preneed active pre and post-law.

These questions are only for the cemetery for which the report is being filed, not a separate entity that has a common owner. They simply require a "Yes" or "No" answer.

Prior to the effective date of the Alabama Preneed Funeral and Cemetery Act, May 1, 2002, did the ECC engage in the sale of Preneed Contracts? O Yes  O No

After the Alabama Preneed Funeral and Cemetery Act went into effect on May 1, 2002, did the ECC engage in the sale of Preneed Contracts? O Yes  O No
This is the final step. The report is signed by an authorized representative, Officer or Owner of the Cemetery, then date and print the name of the signer. Email or Fax the report along with the Trust Statements to Preneed.

NOTE: The cemetery authority is responsible for submitting the supporting documentation for its Annual Report of Endowment Care. Information should be submitted online from the Preneed website through this link (Upload Documentation) or you can find the same link located near the bottom of the Reporting Requirements page of the Preneed website: http://www.aldoi.gov/Preneed/Reporting.aspx
Preneed Contact Information

Phone: 334-240-4420
Fax: 334-206-6347
Email: Preneed@insurance.Alabama.gov
Web Site: http://www.aldoi.gov

Document upload: go to ALDOI.gov Click on Preneed under Quick Links

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<tr>
<td>Laws, Bulletins, Regulations</td>
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<tr>
<td>Proof of Citizenship</td>
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