

Wisconsin Department of Safety and Professional Services

Mail To: P.O. Box 8935
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Madison, WI 53703
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CEMETERY BOARD CEMETERY AUTHORITY ANNUAL REPORT

DEFINITIONS:

The following definitions are to be applied for the purpose of this form:

Alternative Investment – The use of care funds received from the sale of cemetery lots by a cemetery authority to purchase investment instruments, rather than depositing the care funds in a financial institution under Wisconsin Statute § [157.19](#), or with the treasurer of the county or city in which the cemetery is located. [Wisconsin Administrative Code CB 5.03(1)]

Care Funds – One or more accounts or other investments established for the care of a cemetery. [Wisconsin Statute § 157.061(1m)]

Instrument – A bank account, investment account or other financial asset, which makes up all or part of a trust fund.

Preneed Sales – The sale of cemetery services and merchandise that is to be delivered after the date of the initial payment for the cemetery services and merchandise, or the sale of an undeveloped space. [Wisconsin Statute § 157.061(12)]

Trust Fund – Any asset or group of assets with a restricted purpose. A cemetery care fund is one type of trust fund. Any instruments (for example, multiple CDs) held for the purpose of cemetery care should be reported together as a single fund.

INSTRUCTIONS:

Section I: General Information

Lines 1-5

Complete the information on the cemetery authority, license number, business office, and bookkeeper.

Line 6

These Lines pertain to the cemetery itself, not to the cemetery authority or business office.

Line 7

A cemetery association created under Wis. Stat. § 157.062 is required to file an annual report with the Department of Financial Institutions. A copy of the report sent to DFI shall be attached to this Cemetery Authority Annual Report.

A cemetery corporation created under Wis. Stats. § 180 or § 181 is required to file an annual report with the Department of Financial Institutions. A copy of the report sent to DFI shall be attached to this Cemetery Authority Annual Report.

Line 8

See definition of preneed sales above.

Section II: Trust Funds

General Instructions

All cemetery authorities holding trust funds should complete this section. Supplemental materials, such as an investment fund statement, may be included but are not a substitute for completing this form.

For the purpose of this section, a trust fund is any group of assets that have a common purpose. For example, all monies that are entrusted for the purpose of cemetery care constitute a single cemetery care fund, and should be aggregated on one page of this form. This is true whether the monies are held in a financial institution(s), an investment trust, alternative investments, or any combination thereof.

Monies held in alternative investments should be both listed here and attested to on the affidavit (**Form #2143**).

Funds that are at the disposal of the cemetery authority (e.g. the business checking account) should not be reported on this form.

Line 9

Enter the name of the fund as it is commonly referred to by the cemetery authority (ex. "Cemetery Perpetual Care.")

Wisconsin Department of Safety and Professional Services

Line 10

Enter the name of the person or trust company who oversees the fund to insure that no principal is withdrawn by the cemetery authority.

Line 11

If a trust company or institution is named in Line 10, enter a contact person and their phone number. Do not lump unrestricted funds in with Statutory Care funds. If an individual guardian is named in Line 10, enter their phone number.

Line 12

For each type of fund that is checked, a separate page should be completed. Do not lump unrestricted funds in with Statutory Care funds. If the cemetery authority operates more than one mausoleum, a separate page should be completed for each.

Line 13

List all account numbers where money is held for this particular fund. (For example, each Certificate of Deposit number that is designated for perpetual care.) Attach a separate sheet if needed. Please note that the amount held in each account does not need to be itemized, but can be itemized if the cemetery authority wishes to do so.

Lines 14 - 15

Enter the aggregated total for all monies pertaining to this fund.

Line 15

Wisconsin Statute § 157.11(9g) requires that a minimum of 15 percent of gross proceeds from the sale of cemetery lots be deposited into a care fund. Deposits in excess of this amount should be reported on Line 16.

Line 22

Wisconsin Statute § 157.11(9g) permits only income to be withdrawn from a Care fund, amounts withdrawn in excess of income should be reported on Line 23.

Lines 26 and 27

Refer to previous definition of alternative investments.

Section III: Sales Information**Line 28**

Provide the name of the cemetery for which the sales information is provided.

Line 33

Provide the total amount collected in the calendar year, before any amount is set aside for cemetery or mausoleum care.

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CEMETERY BOARD
CEMETERY AUTHORITY ANNUAL REPORT
NO FEE REQUIRED

Filing Deadline: (On or Before March 1 of Each Year)

This report must be filed by every Cemetery Authority, which has been licensed as a Cemetery Authority by the Department of Safety and Professional Services pursuant to Wis. Stat. § 440.91.

Note: Each Cemetery (not Cemetery Association) must file a separate report per Wis. Stats. § 157.061(2) and 157.62(2).

Section I: General Information

For Which Calendar Year Are You Reporting?

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1. Cemetery Authority License Number:

2. County

3. Name of Cemetery Authority (exactly as it appears on license)

4. Information on Business Office:

Address (street, city, state, zip)

Telephone Number

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5. Information on Primary Bookkeeper:

Name

Work Address (if different from above)

Telephone Number (if different from above)

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Email Address

6. Information on Cemetery Holdings: (provide a separate report for each licensed cemetery)

Name of Cemetery (not Cemetery Authority)

Physical Address of Cemetery(street, city, state, zip)

Number of Acres dedicated to Cemetery Purposes

Daytime Telephone Number

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7. The Above-Described Cemetery is Organized and Operated by:

- A cemetery association created under Wis. Stats. § 157.062. We have enclosed, as required, a copy of the annual report filed with the Cemetery Board pursuant to Wis. Stats. § 157.62(1)(a).
- A corporation organized under Wis. Stats. § 180 or 181. We have enclosed, as required, a copy of the annual report filed with the Cemetery Board pursuant to Wis. Stats. § 180.1622 or 181.1622.

Wisconsin Department of Safety and Professional Services

8. Additional Information About Cemetery Authority:

- a. Is this Cemetery Authority licensed as a cemetery preneed seller? Yes No
- b. Did the Cemetery Authority have an operating budget of \$2500 or less during the past 12 months? Yes No
If Yes, stop here and submit this Form (#1786) to the Department.
- c. Does the Cemetery Authority have on deposit with the treasurer of the county or city in which its cemetery is located care funds, which the Cemetery Authority has received for the care of lots? Yes No
- d. **Indicate the dates and locations of all meetings and elections:**

Date	Location
<input type="text"/> / <input type="text"/> / <input type="text"/>	<input style="width: 100%;" type="text"/>
<input type="text"/> / <input type="text"/> / <input type="text"/>	<input style="width: 100%;" type="text"/>
<input type="text"/> / <input type="text"/> / <input type="text"/>	<input style="width: 100%;" type="text"/>

- e. **All Cemetery Corporations, not Associations, must complete the following information for each shareholder who beneficially owns, holds, or has the power to vote 5% or more of any class of securities issued by the Cemetery Authority.** (attach a separate sheet, if necessary)

Name	Residence Address (street, city, state, zip)	Business Address (street, city, state, zip)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

- f. **All Cemetery Associations, not Corporations, must complete the following information for each officer and member of the Board of trustees:** (attach a separate sheet, if necessary)

Name	Address (street, city, state, zip)	Title or Position with Cemetery Association
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Section II: Trust Funds

Complete this section for each trust fund whether held in a financial institution, alternative investments, investment funds or any combination thereof (**see instructions**). Photocopy this page if you hold more than one trust fund. Note: If the Cemetery Authority has placed cemetery funds in alternative investments, you must complete both this section and the affidavit (**Form #2143**).

9. Name of this Fund:

10. Name of Fiduciary (guardian) for this Fund:

Wisconsin Department of Safety and Professional Services

11. Contact Information of Fiduciary:

Name

Daytime Telephone Number

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12. Purpose of Fund: (check only one)

- Cemetery Care
 Mausoleum Care
 Preneed
 Gift Fund

 Other: (describe)

13. Institution(s) or Instrument(s) where this Fund is held: (attach separate sheet, if necessary)

Name of Financial Institution or Fund

Account Number

Type (checking, CD, bond, mutual fund, etc.)

14. Total Fund Balance, Beginning of Year:

\$

DEPOSITS:

15. Required by Statute

\$

16. Other Deposits

\$

17. Total Deposits

+ \$

18. Interest and Dividends Earned:

+ \$

19. Realized Gain or Loss

+/- \$

20. Unrealized Gain or Loss

+/- \$

21. Fees

- \$

WITHDRAWALS:

22. Permitted by Statute

\$

23. Other Withdrawals* (view instructions)

\$

24. Total Withdrawals

- \$

25. Fund Balance, End of Year:

\$

26. Were any new alternative investments created in the year for which you are reporting?
 Yes No

27. Did the state Cemetery Board approve the investment?
 Yes No

*If withdrawals were made in excess of what is permitted by statute, please explain:

Section III: Sales Information
28. Name of Cemetery:

29. Number of Graves sold

30. Number of crypts and niches sold

Wisconsin Department of Safety and Professional Services

31. Number of burials of cremated remains or caskets

32. Number of entombments of cremated remains or caskets

33. Collections for calendar year for which you are reporting:

33A. Cemetery Graves

33B. Crypts and Niches

\$

\$

Section IV: Certification of Cemetery Authority (Authorized Representative of Cemetery Authority must sign below)

I hereby swear and affirm that the information reported on this form is true and correct to the best of my knowledge and belief.

 / /

Signature of Authorized Representative of Cemetery Authority

Title

Date

Print Name of Representative

Email Address of Representative

Phone Number of Representative

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Section V: Certification of Financial Institution

The Cemetery Authority filing an annual report with the Department of Safety and Professional Services shall submit this Certificate of Financial Institution for each account identified in Section II of the report.

Market Balance in Account on 12-31 of year for which you are reporting:

The undersigned, a duly authorized official of the (Financial Institution),

at , ,
 (Street) (City) (State)

on behalf of this institution, does certify that, a Cemetery Authority

maintains at this institution trust account number with a balance as listed above and agrees the institution will allow an authorized representative of the Department of Safety and Professional Services to examine and audit the account upon demand, and certifies that the following person(s) are the only ones authorized to withdraw funds from this account:

 / /

Signature of Officer of Institution

Title

Date

Print Name of Officer of Institution