WASHINGTON STATE DEPARTMENT OF LICENSING

Cemetery Endowment Care Annual Report

[redacted]

Use this report form to capture and report the condition of your endowment care funds on the last day of the fiscal year or calendar year. We must receive your completed report and supporting documents no later than 90 days after the close of each fiscal year.

Online upload with renewal: **www.dol.wa.gov/business/funeralcemetery**

Or scan and email to: **Funerals@dol.wa.gov**

21701-AUDITING

Or mail to: **Funeral and Cemetery Licensing**
Department of Licensing
PO Box 9012
Olympia WA 98507-9012

For questions or language help call: 360-664-1822

This report is for the fiscal year beginning _____ and ending _____.

TYPE or PRINT Cemetery name	License number
Physical address (Address, City, State, ZIP code)	
Mailing address (Address, City, State, ZIP code)	
Cemetery manager name	10-digit phone number
Email	
Cemetery corporation name	
Corporation address, if different (Address, City, State, ZIP code)	

Completed endowment sales (Paid in full interment rights)

	Number	Sales less endowment care
1. Lots sold	_____	$ _____
2. Additional rights of interment sold	_____	$ _____
3. Crypts sold	_____	$ _____
4. Niches sold	_____	$ _____

Trust activity

Definitions for this section:

Deposit in transit: The funds in transit on the last day of the reporting period. This should only be for the last month of your fiscal year.

Earnings: Includes dividends, interest received, rent, or other income. Do not include accrued interest not yet received. **Capital gains are not earnings**; capital gains taxes may be paid from the gain.

Expenses: Includes trustee fees, management fees and taxes. These must be paid from earnings only.

Adjust for gains/losses: Include only **realized** gains and losses.

Other adjustments: Provide third party documentation to verify other adjustments.

Total endowment earnings withdrawn from trust: Includes earnings paid to the cemetery for maintenance during the year.

Withdrawal in transit: Includes earnings during the year that have not been withdrawn. These **must** be withdrawn at the earliest date possible.

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Trust activity *(continued)*

1. Amount deposited into trust during fiscal year . . . . . $ _____
2. Previous year deposit in transit . . . . . $ _____
3. Deposit in transit for current year . . . . . $ _____
4. Total earnings . . . . . $ _____
5. Total expenses . . . . . $ _____
6. Adjust for gains/losses . . . . . $ _____
7. Other adjustments (explain) . . . . . $ _____

8. Endowment earnings withdrawn from trust . . . . . $ _____
9. Earnings withdrawal in transit . . . . . $ _____
10. Are distributions based on the Total Return Distribution Method? . . . . . ☐ Yes ☐ No
    If yes, complete and attach Annual Report Addendum for Total Return.

Trust assets

1. Primary trust depository: Attach depository/investment statements that include all fiscal year activity

   Name of depository _____

   Last four digits of account number _____

   Ending balance . . . . . $ _____

2. Other assets: Attach depository/investment statements that include all fiscal year activity

   a. Asset _____

      Last four digits of account number _____

      Ending balance . . . . . $ _____

   b. Asset _____

      Last four digits of account number _____

      Ending balance . . . . . $ _____

   c. Asset _____

      Last four digits of account number _____

      Ending balance . . . . . $ _____

Attach additional sheets as necessary.

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Management

Who makes investment decisions? _____

Trustees

List names and addresses of current endowment care fund trustees. If there are more than three trustees, attach a list showing their names and addresses.

1. _____

2. _____

3. _____

This report must be verified and signed by an officer of the cemetery authority or one or more trustee. RCW 68.44.150

I declare under penalty of perjury under the law of Washington that the foregoing is true and correct.

_____
TYPE or PRINT Name and title

_____ **X When completed, print form and sign here.**
Date and place Signature

_____
TYPE or PRINT Name and title

_____ **X When completed, print form and sign here.**
Date and place Signature