



CEMETERY AND FUNERAL BUREAU
1625 North Market Boulevard Suite S-208
Sacramento, CA 95834
(916) 574-7870 Fax (916) 574-8620



December 11, 2006

TO: All Licensed Cemeteries

RE: Endowment Care Fund Survey

Senate Bill 1490 (SB 1490) was signed into law on September 22, 2006 by Governor Arnold Schwarzenegger. The intent of the bill is to ensure that licensed cemeteries are properly maintained. Among other things, therefore, the bill requires the Cemetery and Funeral Bureau (Bureau) to obtain information from each of its licensees to determine if endowment care fund levels of the licensee's cemetery are sufficient to cover the cost of future operation. The bill requires the Bureau to report its findings and recommendations to the Legislature by January 1, 2008.

The Bureau has therefore prepared the attached survey and is requesting that you complete it by February 28, 2007. The survey requests information about the maintenance costs of the cemetery and the ability of the endowment care fund to generate sufficient income to cover these costs.

If you have any questions about the survey, or require assistance in completing it, please call the Bureau at (916) 574-7870.

Sincerely,



DOUGLAS GIBSON, CPA, CFS
SUPERVISING AUDITOR

Enclosure



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ENDOWMENT CARE FUND SURVEY

GENERAL INFORMATION

Certificate of Authority (License) Number: COA _____

Corporation Name: _____

Phone Number: (____) _____

Mailing Address: _____

Name of Cemetery: _____

Phone Number: (____) _____

Cemetery's Address: _____

(Cemetery's physical address)

Survey Response Prepared By:

Preparer's Name: _____

Title: _____

Phone Number: (____) _____

**CEMETERY AND FUNERAL BUREAU
ENDOWMENT CARE FUND SURVEY**

CERTIFICATION PAGE

Certificate of Authority (License) Number: COA _____

Corporation Name: _____

Name of Cemetery_____

Certification:

I hereby certify under penalty of perjury under the laws of the State of California, that I am a duly appointed, qualified, and acting officer of the cemetery corporation, and that the statements contained and answers given in this survey, including all attachments thereto, are complete, true, and correct to the best of my knowledge and belief.

Signature: _____

Print or Type Name: _____

Title: _____
(President or Vice President)

FILING THE RESPONSE TO THE SURVEY

The response must be postmarked on or before February 28, 2007.

Mail the completed survey to:

**Cemetery and Funeral Bureau
1625 North Market Boulevard, Suite S-208
Sacramento, CA 95834
Attention: Audit Unit**

**CEMETERY AND FUNERAL BUREAU
ENDOWMENT CARE FUND SURVEY**

SURVEY INFORMATION

4. Plans to cover cemetery maintenance expenses if the endowment care fund is not sufficient to provide sufficient income for this. Please provide a detailed explanation for your answer indicating other financing resources, strategies, etc.

5. Any foreseeable event that could affect the cemetery's ability to properly maintain its grounds and buildings or to continue as a going concern. If there is such a possibility, how will the cemetery deal with the situation?

Click on the following hyperlinks to download the attachments:

[Attachment A](#)

[Attachment B](#)

[Attachment C](#)

[Attachment D](#)