CSCL/LCE-102 (1/18)

442 as amended.

AUTHORITY: 1968 PA 251

PENALTY: Failure to provide this

information may result in disciplinary action. Please Note: This information may

be released to the public in accordance with

the Freedom of Information Act, 1976 PA

Michigan Department of Licensing and Regulatory Affairs

Corporations, Securities & Commercial Licensing Bureau Securities and Audit Division

P.O. Box 30018 - Lansing, MI 48909 Telephone: (517) 335-5237 **DUE: JUNE 30, 2018**

2017 CEMETERY ANNUAL REPORT

INSTRUCTIONS: The annual report is to be submitted in sufficient time to ensure the Corporations, Securities and Commercial Licensing Bureau ("Bureau") receives it by June 30, 2018. The licensee is to complete the annual report. A Michigan licensed Certified Public Accountant (CPA) is to attest to the annual report's accuracy and completeness through examination for issuance of an opinion utilizing the attestation report that is attached. If you have sold, provided, or agreed to provide merchandise or funeral or cemetery services in accordance with a prepaid contract after December 31, 2004, you must also submit the 2017 Prepaid Funeral and Cemetery Sales Act Annual Report; which is to be submitted in sufficient time to ensure the Bureau receives it by July 15, 2018. Name of Cemetery License Number: 22-01-Prepaid Funeral and Cemetery Sales Act Registration Mailing Address Number: 34-01-City State Zip Code Cemetery Location (if different than mailing address) Location Where Records May Be Inspected (if different than mailing address) Contact Person Telephone Number of Contact Person Contact Person's Email Address Number of interment rights sold last year Number of interment rights sold this Number of opening and closings Number of openings and closing reporting period (2017) performed this reporting period (2017) performed last year Number of Acres Developed (in use/platted and ready to Number of Acres Cemetery Owns (total) Number of Acres Dedicated (not paying taxes on) Burial Rights (spaces) Available in Developed Areas Burial Rights (spaces) Available in Undeveloped Areas Endowed Care Trust Fund Income for 2017 or Cemetery Maintenance Expenses for 2017 or most recent fiscal Endowed Care Trust Fund Income (excluding net capital most recent fiscal year, excluding net capital year. Include salaries, equipment, utilities, repairs, and supplies gains, they may not be withdrawn.) Remitted for Cemetery gains. expended to maintain the cemetery and/or mausoleum(s) Maintenance Expenses for 2017 or most recent fiscal year. \$. Under which Public Act was the Cemetery Established (Formed)? 1855 PA 87 (Cemetery Corporations) 1869 PA12 (Rural Cemetery) Other, Please Specify Does the cemetery have a functioning crematory? Yes No If yes, crematory registration number: 22-03-Names and Title of Cemetery Principal Owner, Managing Member, Address(es): Directors, Officers, and/or General Manager - please list below:

Instructions for page 2:

All cemeteries, excluding crematories only, are required to submit an Independent Accountant's Report with the cemetery report. The Independent Accountant's Report must be prepared by a Michigan licensed certified public accountant (CPA). NOTE: THE CEMETERY REPORT WILL NOT BE ACCEPTED IF THE INDEPENDENT ACCOUNTANT'S REPORT IS CHANGED, except changes to comply with statements on Standards for Attestation Engagements, such as rendering a qualified opinion, etc.*

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INDEPENDENT ACCO	DUNTANT'S REPORT				
promulgated thereunder; Public Act 87 of 1855 (Cemetery Corpor Corporations Act); and Section 7803 of Public Act 386 of 1998 (Es- accompanying 2017 Cemetery Annual Report for the period endin	of 1968 (Cemetery Regulation actions Act); Public Act 12 of tates and Protected Individual December 31, 2017. (Name for its assertion and the accuracy and complete	n Act), as amended, and the rules 1869 (Rural Cemetery als Code) included in the of entity)'s eacy and completeness of the			
Our examination was conducted in accordance with attestation start Accountants. Those standards require that we plan and perform the amounts reported and management's assertion are presented in accomposed (Cemetery Regulation Act), as amended, and the rules promused Corporations Act); Public Act 12 of 1869 (Rural Cemetery Corporation Protected Individuals Code), in all material respects. An example accuracy and completeness of amounts reported and compliance procedures selected depend on our judgment, including an assessm in the 2017 Cemetery Annual Report, whether due to fraud or error appropriate to provide a reasonable basis for our opinion.	he examination to obtain reas cordance with the compliance lgated thereunder; Public Ac ations Act); and Section 7803 ination involves performing per with these requirements. T ent of the risks of material m	onable assurance about whether the requirements of Public Act 251 of t 87 of 1855 (Cemetery of Public Act 386 of 1998 (Estates procedures to obtain evidence about he nature, timing and extent of the isstatement of information reported			
In our opinion, management's assertions and the accuracy and concemetery Annual Report of (name of entity) 2017, are presented in accordance with Public Act 251 of 1968 (Centhereunder; Public Act 87 of 1855 (Cemetery Corporations Act); P Section 7803 of Public Act 386 of 1998 (Estates and Protected Individual Note: These assertions include the accuracy and complete the schedules included in the accompanying report.	for th metery Regulation Act), as an ublic Act 12 of 1869 (Rural C viduals Code), in all material	e period ending December 31, nended, and the rules promulgated lemetery Corporations Act); and respects.			
Note to CPA: If you prepared the schedules, but you are this page; instead, idenfity yourself as the preparer on page.		on on them do not complete			
CPA Signature	Date				
Type or Print CPA Name CPA Michigan License Number CPA's Email Address					
CPA Firm Name	PA Firm Name CPA Firm Michigan License Number				
Street Address	Telephone Number				
City	State	Zip Code			

CSCL/LCE-102 (1/18)	3						
SCHEDULE A - ENDOWED CARE TRUST FUND ANALYSIS							
RECEIPTS PERIOD: 1) / (ending date of prior report or	audit) To 2)	/	/	_ And			
DEPOSITS PERIOD: 3) / (ending date of prior report or	audit) To 4)	(line 2 + 30) days)	_			
Increase (Decrease) to trust fund(s) during dep This must match line 5 on page 4.	osit period.			5) <u>\$</u>			
Receipts from sales of burial, entombment, and columbarium rights in completed structures and gardens, sold for more than \$133.33. Include brokerage sales. (See Note 1)	d/or develope			_ x 15% = 7)			
Receipts from sales in incomplete structures a gardens.	nd/or undevel	loped					
Schedule C, line 4	8)			-			
Schedule D, line 7	9)			_			
Schedule E, line 7	10)			-			
Line 8 + 9 + 10	11)			x 15% = 12)			
Paid in full rights sold for less than \$133.34, including free rights.	13)	mhar of Dight	-	x\$20.00 =14)			
Rights sold for less than \$133.34 for accounts not paid in full. \$20.00	15)	16	5)	= 17)			
Amount received for donations, grants, bequests, or conveyances.	Average Sales	Price To	otal Amount	18)			
Required deposits for sales of non-burial right cemetery land. (\$5,000 per acre)	dedicated			19)			
Total required deposits. (lines $7 + 12 + 14 + 17$) was created during 2017 see 456.536(5)	7 +18 +19) +	\$50,000 i	f the cer	metery 20)			
Current period excess (shortage). (line 5 - line 20)				21)			
Prior total excess (shortage) from page 3, line report or from a subsequent department audit to		16		22)			
Total Endowed Care Trust Fund Excess/(S (line 21 + line 22)	hortage).			23)\$			
Investment Performance and Fee Offset (IPF) This must match line 8 on page 5, ref pg 5 for	explanation			24) <u>\$</u>			

Note 1: Payments made to repurchase burial right contracts, refunds of monies received on canceled contracts and credit given toward the purchase of other cemetery goods or services on canceled contracts, may be offset against total receipts from adult burial right sales. Offsets on a particular contract may not exceed the cemetery's proceeds on that contract.

If a Line 25 shortage exists, please explain the cause of the shortage and the percent attributed to the cause.

Total Endowed Care Trust Fund Excess/Shortage after IPF

(line 23 + Line 24)

CAUSE:	PERCENT ATTRIBUTED:

SCHEDULE A1 - RECONCILIATION OF THE ENDOWED CARE TRUST FUND

Ending principal corpus at cost as of : (From schedule A2, line 27)	1) / (ending deposit period date)	2)\$
Beginning principal corpus at cost as of: (From page 4, lines 1 and 2 of the 2016 report or from subsequence (Decrease) to trust. (line 2 - line 4)	3) // /quent department audit report)	4) 5) <u>\$</u>
Deposits to trust.		6)\$
Realized capital gains.		7)
Realized capital losses.		8a)
Trustee Fees and Costs paid from principal		8b)
Other increases (decreases). (Please describe)	:	9)
Total increase (decrease) to trust (lines 6 + 7 - This must match line 5 above	8a-8b + or - 9).	10)\$

Note: Trustee fees and costs may not be paid from trust income. Trustee may pay trust taxes on the income earned by the trust account from the income or capital gains of the trust.

Endowed Care Trustee Name	Trust Agreement or Amendment Date
11)	12)

SCHEDULE A2 - DETAIL FOR ENDOWED CARE ENDING PRINCIPAL CORPUS

<u>DO NOT INCLUDE</u> ASSETS WHICH ARE NOT IN THE NAME OF THE TRUST, WHICH ARE NOT SEPARATE AND APART FROM OTHER FUNDS, PROPERTY, OR SECURITIES OF THE CEMETERY, CEMETERY CORPORATION, ASSOCIATION OR TRUSTEE(S). DO NOT INCLUDE INCOME PORTION OF TRUST FUND.

Assets	Purchase Cost or Ledger Value	Market Value
Stocks and Bonds	13) \$	14) \$
Real Estate	15)	16)
Savings Accounts	17)	18)
Certificates of Deposit	19)	20)
First Mortgages	21)	22)
Land Contracts	23)	24)
Other (Specify)	25)	26)
TOTAL	27) \$	28) \$

SCHEDULE A3 - INVESTMENT PERFORMANCE AND FEE OFFSET ANALYSIS

The purpose of this schedule is to determine the amount of realized capital losses and trustee fees the cemetery will not be held liable for in adherence with Section 456.536(4) of the CRA. The amount will be termed the "Investment Performance and Fee Offset" (IPF).

To qualify for an IPF, a cemetery must have an IPF Trustee which for reporting purposes is defined as a regulated financial institution with trust powers, where the cemetery does not reserve, retain, or otherwise exercise any power of direction of specific investments, reference Section 456.536(4) of the CRA. Also to qualify for this reporting period, a cemetery must have an IPF Trustee that obtained control of the trust corpus prior to January 1, 2018. Furthermore, to qualify for the fee offset, the trust agreement must specify that trustee fees and costs may be paid from trust principal and that the fees and costs were actually paid from principal.

Note that realized capital losses incurred during 2017 must still be entered on page 4 line 8a fees and costs paid from principal during 2017 must be entered on page 4 line 8b.	. Also note that trustee
Date IPF Trustee obtained control of trust corpus (reference above for explanation)	1)
Operative date for reporting period	2) January 1, 2017
Cemetery IPF effective date (the more current of the dates posted to lines 1 and 2)	3)
If the date on line 3 is after December 31, 2017 an IPF is not allowed this reporting per through 8.	iod; enter 0 on lines 4
IPF allowed as of December 31, 2017	
Realized capital losses incurred from the date on line 3 through December 31, 2017	4)
Trustee fees and costs paid from principal from the date on line 3 through December 31, 2017	5)
2017 IPF incurred (line 4+5)	6)
2016 IPF from page 5, line 8 of the 2016 report or subsequent department audit report	7)
Total IPF (line 6+7, enter result on page 3, line 24 even if it is 0)	8)
SCHEDULE A4 - ENDOWED CARE TRUST FUND TRANSFER ANALYSIS	
1. Has the total ECTF been transferred to an IPF Trustee (reference above) as of December If the answer to question 1 is no, answer questions 2 and 3.	31, 2017. ☐ Yes ☐ No
 What is the total cost basis of assets not transferred to an IPF Trustee as of December 31, 	2017
3. List the current locations of where the funds are located, the cost basis of the funds held a who the Non-IPF Trustee is:	at each location, and
As of the end of the reporting year, did the cemetery have any outstanding merchandise or so not relieved by the end of the month following the month of sale?	ervice liabilities that we

No. If no, skip to page 8, Schedule B3.

Yes

<u>Instructions for schedule B and B1:</u>

- ⇒ Include liabilities from sales since the following dates: <u>Vaults:</u> 10/30/72 <u>Markers:</u> 4/11/74 <u>Services:</u> 4/11/74, EXCLUDE PRENEED SALES MADE AFTER DECEMBER 31, 2004. SALES AFTER DECEMBER 31, 2004 ARE TO BE REPORTED ON THE PRE-PAID FUNERAL AND CEMETERY SALES ACT ANNUAL REPORT.
- ⇒ If trust funds from pre-statutory sales were transferred into the statutory merchandise trust fund, include them in the reported merchandise trust liabilities.
- ⇒ When computing current cost, consider cost differences between styles, types, sizes and manufacturers. If the cemetery manufactures its own vaults, cost figures must be supported by invoices for materials and documentation of labor charges.

Schedule B - Merchandise Trust Fund Analysis as of	1)//	1	
Merchandise Trust and Escrow Assets at cost from page	2) <u>\$</u>		
Merchandise/Services Liabilities:			
Paid in full Vaults (line 13 below)	3)		
Paid in full Markers (line 15 below)	4)		
Cremation Proceeds (line 17 below)	5)		
Opening and Closing Proceeds (line 19 below)	6)		
Non-paid-in-full Vaults (line 23 below)	7)		
Non-paid-in-full Markers (line 27 below)	8)		
Other (Describe):	9)		
Total Merchandise/Service Obligations (lines 3+4+5+6	+7+8+9)	10)	
Merchandise Trust Fund Excess (Shortage) (line 2 -	line 10)	11) <u>\$</u>	
IF A SHORTAGE EXISTS, EXPLAIN THE CAUSE (OF THE SHORTAGE:	PERCENT ATTRIBUTED TO CAU	JSE:
Schodule P1 Detail of Marchandise Trust Liabilitie	ng.		

Schedule B1 - Detail of Merchandise Trust Liabilities

ITEM	(A) Number of items to be provided.	(B) Total current cost of outstanding obligations. Averages may be used to compute	(C) Total sales price of outstanding obligations. Averages may be used to compute total	(D) Total proceeds received.	(E) House account liability amount. (Column B ÷ C) x D
Paid-in-full Vaults	12)	current cost.	sales price.		
Paid-in-full Markers	14)	15)			
Cremation Proceeds (\$100 minimum per cremation if paid-in-full)	16)			17)	
Opening & Closing Proceeds (\$100 minimum per opening & closing if paid-in-full)	18)			19)	
Non-paid-in full Vaults		20)	21)	22)	23)
Non-paid-in full Markers		24)	25)	26)	27)

SCHEDULE B2 - DETAIL OF MERCHANDISE TRUST AND ESCROW ASSETS

<u>DO NOT INCLUDE</u> ASSETS WHICH ARE NOT IN THE NAME OF THE TRUST; WHICH ARE NOT SEPARATE AND APART FROM OTHER FUNDS, PROPERTY, OR SECURITIES OF THE CEMETERY, CEMETERY CORPORATION, ASSOCIATION OR TRUSTEE(S).

Assets	Purchase Cost or Ledger Value	Market Value
Stocks and Bonds	1) \$	2) \$
Real Estate	3)	4)
Savings Accounts	5)	6)
Certificates of Deposit	7)	8)
First Mortgages	9)	10)
Land Contracts	11)	12)
Other (Specify)	13)	14)
TOTAL MERCHANDISE TRUST ASSETS	15) \$	16) \$

Merchandise Trust Trustee Name 17)	Trust Agreement or Amendment Date 18)
Merchandise Escrow Trustee Name	Trust Agreement or Amendment Date
19)	20)

<u>SCHEDULE B3</u> - COMPLIANCE DISCLOSURES (To be completed by all cemeteries):

1)	Did the cemetery maintain a record of future obligations (list of liabilities) arising from sales of cemetery merchandise and services which include complete descriptions of the obligations and the costs of performing the obligations as of the end of the reported year?		Yes No-Attach page listing exceptions Not Applicable
2)	Did the cemetery maintain merchandise trust withdrawal records that include the names and contract numbers of the purchasers, descriptions of the merchandise and services, the amount withdrawn, and how the obligation was satisfied (i.e. installed, delivered, performed, terminated, canceled)?		Yes No-Attach page listing exceptions Not Applicable
3)	If a separate merchandise trust fund exists for pre-statutory sales, does the fund contain sufficient monies to meet the total current cost of the pre-statutory obligations or does the cemetery have a plan of action to fund the deficit?		Yes No-Attach page listing exceptions Not Applicable
4)	If vaults or markers are stored, are they inventoried and insured?		Yes No-Attach page listing exceptions Not Applicable
5)	Did the cemetery maintain a monthly accounting record which indicates separately all cash proceeds received from the sale of interment rights, burial vaults, grave memorials or cemetery services?		Yes No-Attach page listing exceptions
6)	Did the cemetery maintain its records within the state of Michigan?		Yes No-Attach page listing exceptions
7)	Are there any Mortgages, Liens, or Encumbrances on dedicated or non dedicated cemetery land, or buildings? If yes, submit complete details of the situation with the annual report.		Yes No
8)	Have any of the trust assets been pledged, collateralized, or used as security in any way? If yes, submit complete details of the situation with the annual report.		Yes No
9)	Have any of the trust assets been invested or used in such a manner that would benefit anyone or any entity besides the trusts exclusively? If yes, submit complete details of the situation with the annual report.		Yes No
10)	Have any endowed care trust principal or capital gains been withdrawn? If yes, submit complete details of the situation with the annual report including any police reports that have been filed.		Yes No
11)	Has any trust funds been absconded with or embezzled? If yes, submit complete details of the situation with the annual report including any police reports that have been filed.		Yes No
12)	Has the cemetery sold any preneed services or merchandise after December 31, 2004, without having a Prepaid Funeral and Cemetery Sales Act registration? If yes, submit complete details of the situation with the annual report.		Yes No
13)	In the current reporting period, did the Endowment and Perpetual Care Trust Fund earn income (excluding net capital gains)? If yes, submit an itemized list of payments of income received, provide dates, amounts and source.		Yes No
14)	Did the cemetery utilize interest or dividends solely for the endowment care? For yes or no please submit a detailed inventory of what income was used for, giving dates, amounts and payees. Trust taxes may be paid from income starting this reporting period.	=	Yes No
15)	Did the cemetery evaluate the effectiveness of the internal controls required in Section 16(12)(d) of the CRA, MCL 456.536(12)(d) within the last 90 days? If yes, attach documentation evaluating the effectiveness of those internal controls; if no, attach an explanation and plan of action to comply with requirements giving a specific date for rectifying non compliance.		Yes No
16)	Were any trustee fees and costs paid from something other than the principal of the ECTF? If yes, how much and from what source?	=	Yes No

Has the cemetery sold rights in gardens, areas, or structures which were incomplete or undeveloped as of the end of the reporting year?

Yes No. If no, skip to page 12.

SCHEDULE C -	GARDEN DEVEL	OPMENT TRUST FUND	ANALYSIS:

1) / To 2) / (ending date of prior report or date of first sale) (12/31/17)	
Net increase (decrease) during period from line 16 below.	3)\$
Receipts from sales in undeveloped gardens during the period. (See Note 1) (Receipts)	x 15% = ⁵⁾
Total amount expended from any source on the garden development during the period.	6)
Net required deposits. (line 5 - line 6)	7)
Current period excess (shortage). (line 3 - line 7)	8)
Prior total excess (shortage) as per page 9, line 10 of the 2016 report or from a subsequent department audit report.	9)
Total Garden Development Trust Fund Excess (Shortage) (See Note 2) (line 8 + line 9)	10) \$
Name of undeveloped Garden 11)	
Note: If the Cemetery had more than one Garden Development, attach ad Garden Development.	ditional schedules C and C1 for each
SCHEDULE C1 - RECONCILIATION OF THE GARDEN DEVELO	OPMENT FUND
Ending corpus at cost as of: 12) / (See Note 3) (ending period date)	13)\$
Beginning corpus at cost as of: 14) / / (From prior report or subsequent department audit report)	15)
Increase (Decrease) to trust. (line 13 - line 15)	16) <u>\$</u>
Deposits to trust.	17)\$
Realized capital gains.	18)
Realized capital losses.	19)
Other increases (decreases). (Please describe):	20)
Total increases (decreases) to trust. (Lines $17 + 18 - 19 + \text{or } -20$) This musline 16 above.	
Garden Development Fund Trust Name Market Value of Fund 22) Market Value of Fund 23)	Trust Agreement or Amendment Date 24)

Note 1: Net of refunds for contract buybacks and cancellations.

Note 2: It is possible for the excess to be larger than the trust fund balance.

Note 3: Do Not include assets which are not in the name of the trust; which are not separate and apart from other funds, property, or securities of the cemetery, cemetery corporation, association or trustee(s).

S	CHEDIILE D	- TURE TOP CI	RVPT DEVEL	OPMENT TRUST	Γ FUND ANALYSIS:
D	CHEDULE D	- IUNT IUT CI		OTMENT INUST	L TUND ANAL I 515:

1) / / To 2) / (12/31/17)	
Increase (Decrease) during period from line 20.	3)\$
Trust percentage. 4) ${\text{(total estimated construction cost)}} \div 5) {\text{(total projected sales)}}$	revenue) = 6) %
Receipts from sales in undeveloped turf top crypts. (See Note 1) 7) X 8) (from line 6)	<u>%</u> = 9)
Amount expended from any source on the turf top crypt development during the period.	10)
Net required deposits. (line 9 - line 10)	11)
Current period excess (shortage). (line 3 - line 11)	12)
Prior total excess (shortage) as per page 10, line 14 of the 2016 report or from a subsequent department	
audit report.	13)
Total Turf Top Crypt Development Trust Fund Excess (Shortage). (See Note 2) (line 12 + line 13)	14) <u>\$</u>
Name of Turf Top Crypt Development 15)	
Note: If the cemetery had more than one Turf Top Crypt Development, attach Turf Top Crypt Development.	additional schedules D and D1 for each
SCHEDULE D1 - RECONCILIATION OF THE TURF TOP CRYPT DE	VELOPMENT TRUST FUND:
Ending corpus at cost as of: 16) / (See Note 3) (ending period date)	17)\$
Beginning corpus at cost as of: 18) / / (From prior report or subsequent department audit report)	19)
Increase (Decrease) to trust. (line 17 - line 19)	20) \$
Deposits to trust.	21)\$
Realized capital gains.	22)
Realized capital losses.	23)
Other increases (decreases). (Please describe):	24)
Total increases (decreases) to trust. (Lines 21 + 22 - 23 + or -24) This must maline 20 above.	<u> </u>
Turf Top Crypt Development Fund Trustee Name Market Value of Fund 26) 27)	Trust Agreement or Amendment Date 28)
	20)

Note 1: Net of refunds for contract buybacks and cancellations.

Note 2: It is possible for the excess to be larger than the trust fund balance.

Note 3: Do Not include assets which are not in the name of the trust; which are not separate and apart from other funds, property, or securities of the cemetery, cemetery corporation, association or trustee(s).

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$\underline{\textbf{SCHEDULE}} \ \textbf{-} \ \textbf{CONSTRUCTION} \ \textbf{TRUST} \ \textbf{FUND} \ \textbf{ANALYSIS} \ (\textbf{Mausole})$	eum):
1) / / To 2) / / (ending date of prior report or date of first sale) (12/31/17)	
Increase (Decrease) during period from line 21.	3) \$
Trust percentage. 4) ÷ 5) (total estimated construction cost) ÷ 5)	revenue) = 6) %
Receipts from sales in an incomplete structure during the period. (See Note 1) 7) x 8) (from line 6) Amount expended on construction of the	<u>%</u> = 9)
incomplete structure during the period. This may include payments from any funding source.	10)
Net required deposits. (line 9 - line 10)	11)
Current period excess (shortage). (line 3 - line 11)	12)
Prior total excess (shortage) as per page 11, line 14 of the 2016 report or from a subsequent department audit report.	13)
Total Construction Trust Fund Excess (Shortage). (See Note 2) (line 12 + line 13)	14) <u>\$</u>
Name of Incomplete Structure 15)	Date of First Sale
Note: If the cemetery had more than one Incomplete Structure, attach addition 16) Compliance Disclosure: Do the cemetery's sales agreements stipulate that if the structure is not completed within 48 months of the sales agreement date?	at the purchasers are entitled to a refund
SCHEDULE E1 - RECONCILIATION OF THE CONSTRUCTION TRU	JST FUND:
Ending corpus at cost as of: 17) / (See Note 3) (ending period date)	18)\$
Beginning corpus at cost as of: 19) / / (From prior report or subsequent department audit report)	20)
Increase (Decrease) to trust. (line 18 - line 20)	21)\$
Deposits to trust.	22)\$
Realized capital gains.	23)
Realized capital losses.	24)
Other increases (decreases). (Please describe):	25)
Total increases (decreases) to trust. (Lines 22 + 23 - 24 + or -25) This must maline 21 above.	<u> </u>

Construction Fund Trustee Name	Market Value of Fund	Trust Agreement or Amendment Date
27)	28)	29)

- Note 1: Net of distributions for contract buybacks and cancellations.

 Note 2: It is possible for the excess to be larger than the trust fund balance.

 Note 3: Do Not include assets which are not in the name of the trust; which are not separate and apart from other funds, property, or securities of the cemetery, cemetery corporation, association or trustee(s).

SURSEQUENT	COMPLIANCE	AND/OR	CORRECTIVI	E ACTION
BUDBEUUERI	COMI LIANCE		COMMECTIVE	CACHON

NOTE: If a trust shortage exists in any trust account, as reflected on pages 3, 6, 9, 10 or 11, items 1 and 2 on this page must be completed. 1) Detail any corrective action taken subsequent to the reporting period for any deficiencies noted in this report. 2) Detail a corrective action plan for any remaining deficiencies noted in this report. **CEMETERY OFFICIAL SIGNATURE** (**NOTE:** This report will not be accepted without a signature) We declare we have reviewed the report and all pertinent information has been provided and included to give complete and accurate accounts of the cemetery and trust assets. In our opinion, assertions included in this 2017 cemetery report are fairly stated in all material respects and are accurate, complete and true to the best of our knowledge and belief. Signature of Owner, Managing Member, Director, or Officer of Cemetery Date Type or Print Name of Owner, Managing Member, Director or Officer of Cemetery Signature of Owner, Managing Member, Director, or Officer of Cemetery Date Type or Print Name of Owner, Managing Member, Director or Officer of Cemetery

Please Note: This report is due June 30, 2018

CEMETERY ANNUAL REPORT EXTENSION REQUEST

AUTHORITY: 1968 PA 251

PENALTY: If an extension is not requested and the report is not submitted, the licensee may be in violation of the Cemetery Regulation Act.

Possible fines and sanctions may apply.

Note: If an extension request is submitted, the entire form must be completed, including Licensee Information. The request must be received by the Cemetery Commissioner no later than June 15, 2018.

I/We are requesting a day extension for submitting	ng the 20	Cemet	ery Annual Report	
for				
Signature		 Date		
Type or Print Name		Position Held		
LICENSEE INFORMATION (THIS SECTION MUST BE CO	MPLET	ED)		
Name of Cemetery		Michigan License Number		
		22-01		
Mailing Address				
City	State		ZIP Code	
Contact Person	1	Telephone Numbe	er	

The Cemetery Annual Report is due June 30, 2018. However, an extension may be requested. One extension may be granted, for not more than 90 days, upon approval by the Cemetery Commissioner. All requests must be in writing and must be received by the Cemetery Commissioner no later than June 15, 2018. A letter will be sent to the licensee in reply.

Please send your request for the extension to the following address:

Michigan Department of Licensing and Regulatory Affairs Corporations, Securities & Commercial Licensing Bureau Cemetery Commissioner P.O. Box 30018 Lansing, MI 48909

In the event you have questions, please call (517) 241-8070.