

**Kansas Secretary of State, Audit Manager:**

Docking State Office Building (785) 296-4564  
 915 SW Harrison Street audit@ks.gov  
 Topeka, KS 66612 https://sos.ks.gov

**Instructions are for your use only. Do not submit with reports.**

All 3 pages must be completed for the first quarter of every year. Pages 2 and 3 need to be modified for the remaining 3 quarters if there are any changes.

**Form CQ Page 1**

Complete page 1 of 3 entirely for every quarter. If no burial spaces are sold in the quarter and no other information has changed, complete and submit page 1 only. Complete all contact information, including signature.

<p><b>a. Quarter / Year</b></p>	<p>K.S.A. 17-1312a (b)                  1st quarter = Jan, Feb, Mar report due by Apr 30                  2nd quarter = Apr, May, June report due by Jul 30                  3rd quarter = July, Aug, Sept report due by Oct 30                  4th quarter = Oct, Nov, Dec report due by Jan 30</p>
<p><b>b. Total number of burial spaces sold</b></p>	<p>If no burial spaces sold for the quarter, answer "zero" or "0."</p>
<p><b>c. Total fee included with form</b></p>	<p>K.S.A. 17-1312a(g)                  Fee = \$20 for each new burial space sold during reporting period.                  Make checks payable to Secretary of State.</p>
<p><b>d. Total withdrawals from principal</b></p>	<p>K.S.A. 17-1312(b)1                  Money may only be withdrawn from principal with <b>written permission</b> from Secretary of State.</p>
<p><b>e. Total withdrawals from income</b></p>	<p>K.S.A. 17-1312a(d)                  Income shall be withdrawn at least annually from permanent maintenance trust fund by the cemetery whenever it is earned.</p>
<p><b>f. Total number of contracts sold</b></p>	<p>If no preneed merchandise contracts are sold in the quarter, answer "zero" or "0."</p>
<p><b>g. Total fee included with form</b></p>	<p>K.S.A. 16-321(i)                  Fee = \$20 for each preneed merchandise contract sold during reporting period.                  Make checks payable to Secretary of State.</p>
<p><b>h. Total withdrawals from deliveries or cancellations</b></p>	<p>K.S.A. 16-322(b) and 16-322                  Withdrawals are "the amount equal to the market value allocated to preneed cemetery merchandise or preneed burial products or services delivered" or cancelled.</p>

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**Form CQ Page 2**

Complete page 2 entirely for each 1st quarter report or any other quarter in which changes occur.

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**Form CQ Page 3**

Complete page 3 entirely for each 1st quarter report or any other quarter in which changes occur.

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<b>3. a-c Number of acres platted</b>	If you don't know the answer, talk with the register of deeds for your county to determine the size of the cemetery and figure from there.
<b>3. d To the best of my knowledge, the number of platted burial spaces sold prior to this reporting period</b>	"Unknown" may be accepted on the first report. <b>All subsequent reports should include all sales previously reported to this office.</b>

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**Permanent Maintenance Trust Fund Deposit Attachment**

**ALL INFORMATION MUST BE COMPLETED for quarters in which burial spaces are sold.** List new sales and pay Secretary of State fees when contract is signed. If first payment is not made at that time, list contract as “existing” for report month when payment is made, and do not pay Secretary of State fees again.

**Contract Information**

<b>Purchaser Name</b>	Purchaser name = name of person(s) buying burial spaces.
<b>Contract Number</b>	Contract number may be plot or deed number for space sold, <b>but there must be a unique identifier listed as contract number.</b>
<b>Type: Definitions</b>	<p>“<b>New</b>”: the first time a contract is signed and reported on Form CQ. Statute allows for “conveyance” of burial spaces in the event money has not been exchanged. If the space has been conveyed through the signing of a contract, it is “new” on that date. The cemetery may report “zero” for amount paid toward the permanent maintenance fund if no money has been collected, but the secretary of state fee is due at the time of reporting.</p> <p>“<b>Existing</b>”: any payment made to the permanent maintenance fund after the contract has been reported. Contracts signed prior to 2011 will always be listed as “existing.”</p> <p>“<b>Cancelled</b>”: the sale is cancelled and no further money will be deposited into the permanent maintenance fund for that contract.</p> <p>“<b>Rewrite</b>”: the sale lapsed or was cancelled but the same contract number has been reentered for the same space to the same customer. The price and trusting requirement may have changed. The secretary of state fee is not paid again. A different space or contract number with the same customer reports as “new,” and SOS fees apply.</p>

**Deposits**

<b>Sales Price</b>	<p>K.S.A. 17-1301(d)                  Sales Price = the gross amount, less sales tax, if any, to be paid for cemetery burial space. The purchase price does not include finance charges or charges for life insurance.</p>
<b>Amt. Paid</b>	Amt Paid = amount of customer payment applied to cemetery burial space(s).
<b>Date of Deposit</b>	<p>K.S.A. 17-1311(a)                  Date of Deposit = date money was deposited in the permanent maintenance fund (monies must be deposited within 15 days after the close of the month in which payment was received)</p>
<b>Amt. of Deposit</b>	<p>K.S.A. 17-1311(a)                  Amt. of Deposit = money put into permanent maintenance fund only (15% of purchase price or \$25, whichever is more. If the customer is making payments, no less than 15% of each payment must be deposited into trust).</p>

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**Preneed Merchandise and Burial Products or  
Services Trust Fund Deposit and Withdrawal Attachment**

**Contract Information**

<b>Purchaser Name</b>	Purchaser name = name of person(s) buying preneed merchandise, preneed burial products or services
<b>Contract Number</b>	Contract number <b>must be provided</b> . If you do not currently use contract numbers, start.
<b>Type of Merchandise, Burial Product or Service</b>	List one piece of preneed merchandise per line. Funding requirements are different for preneed merchandise and preneed burial products and services. <b>DO NOT COMBINE.</b>

**Deposits**

<b>Sales Price</b>	Sales Price = retail price of preneed merchandise or preneed burial products or services at the time of purchase
<b>Amt. Paid</b>	Amt Paid = amount of customer payment applied to preneed merchandise or preneed burial products or services purchased
<b>Trusting Requirement</b>	K.S.A. 16-320(e) Trusting Requirement = Funding requirement on or after 1/1/12, 50% of retail for merchandise and 100% of retail for services and caskets
<b>Date of Deposit</b>	K.S.A. 16-321(d) Date of Deposit = when the money was deposited in the cemetery merchandise trust fund. Must be within 15 days of the close of the month in which payment is made.
<b>Amt. of Deposit</b>	Amt. of Deposit = money put into cemetery merchandise trust fund only

**Withdrawals**

<b>Amt .of Withdrawal</b>	Amt. of withdrawal = “the amount equal to the market value allocated to preneed cemetery merchandise or preneed burial products or services delivered” or cancelled
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**Directions:** This report must be completed in full (typewritten or printed in ink), signed and filed within 30 days following the end of each quarter. If you need additional space in answering any questions, please attach the information to this form as an Exhibit. All cemetery organizations must file, except those that are exempt per K.S.A. 17-1312f.

a. **Quarter / Year**

**Permanent Maintenance Trust Fund ▼ 56-10**

b. Total Number of Burial Spaces Sold	c. Total Fee Included with Form	d. Total Withdrawals from Principal	e. Total Withdrawals from Income

**Preneed Merchandise and Burial Products or Services Trust Fund ▼ 56-20**

f. Total Number of Contracts Sold	g. Total Fee Included with Form	h. Total Withdrawals from Deliveries or Cancellations

**All information on page 2 is the same as last reported.**

Yes  No (If "no," complete and submit page 2)

**All information on page 3 is the same as last reported.**

Yes  No (If "no," complete and submit page 3)

I do hereby certify under penalty of perjury and pursuant to the laws of the state of Kansas that the information contained in this report and supplied in any attachments thereto is true and correct, and am willing to submit the books, records, papers, and instruments of such cemetery to the examination and inspection of the Secretary of State, pursuant to K.S.A. 17-1312c.

Name of Cemetery		Address	
City	State	Zip	
Printed Name	Title	Phone	
Contact Email			
Signature of Trustor X			Date

## 1. Please provide the following contact information regarding the cemetery:

Name of Legal Owner			
Mailing Address	City	State	Zip

Common Name of Cemetery		Mailing Address	
City	County	State	Zip

Name of Record Keeper		E-mail Address	Phone
Mailing Address	City	State	Zip

Name of President			Phone
Mailing Address	City	State	Zip

Name of General Manager			Phone
Mailing Address	City	State	Zip

Name of Treasurer			Phone
Mailing Address	City	State	Zip

Name of Secretary			Phone
Mailing Address	City	State	Zip

Board of Trustees c/o			Phone
Mailing Address	City	State	Zip

## 2. Check one:

<p><b>The legal owner is a:</b></p> <p><input type="checkbox"/> cemetery organized as a for-profit corporation</p> <p><input type="checkbox"/> cemetery organized as a not-for-profit corporation</p> <p><input type="checkbox"/> cemetery organized for religious purposes</p> <p><input type="checkbox"/> cemetery, not a corporation</p> <p><input type="checkbox"/> other (provide explanation in box on right):</p>	
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**3. Please answer the following Permanent Maintenance Fund questions:**

a. Number of acres platted

(K.S.A. 17-1308)

b. Number of acres not platted

c. Number of burial spaces platted

(K.S.A. 17-1308)

d. To the best of my knowledge, the number of platted burial spaces sold prior to this reporting period

e. What is your trust funding policy on installment payment plans?

- 15% of each installment payment  
 Total funding from first installment payments (up-front funding)  
 Do not accept installment payment plans—payments must be in full

f. If any investment is a mortgage(s) on real property, give the following:

i. Mortgagor's name

(K.S.A. 17-1311(a))

ii. Amount of original mortgage

\$

iii. Fair market value at time of investment

\$

g. Has the trustee co-mingled your principal and income account?  Yes  No (K.S.A. 16-322(a)(2))

**4. Please answer the following Preneed Merchandise and Burial Products or Services Trust fund questions:**

a. Do you sell preneed cemetery merchandise, preneed burial products, or services as defined in K.S.A. 16-320a?

- Yes  No (If "No," skip to Permanent Maintenance Trust Fund Deposit Form.)

b. Original date the merchandise and/or service trust fund account was established

c. Are all cemetery merchandise contracts in writing and signed by the contracting parties?  Yes  No



