Performance Tracker™ Analysis: 2020 Trends and Insights (Volume 5)

Johnson Consulting Group

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Key Findings

Performance Tracker™ Analysis: 2020 Trends & Insights (Volume 5)

Key Findings: Trends & Insights (Volume 5)

At Johnson Consulting Group (JCG) we believe in sharing insight from the data collected through our Performance Tracker™ program.

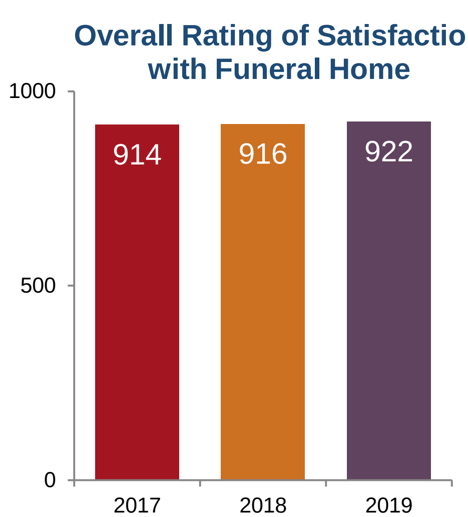
Performance Tracker™ Trends & Insights (Volume 5) incorporates 2019 data into the sales and family satisfaction survey analysis. The findings presented here reflect the compilation and analysis of over 700,000 sales records and 184,000 survey responses collected since 2011.

Historical Data	Sales Records Analyzed	Survey Responses Analyzed
2017	109,434	26,243
2018	128,459	28,452
2019	130,182	28,262
2017-2019	**368,075**	**82,957**
Total: 2011-2019	**707,504**	**184,375**

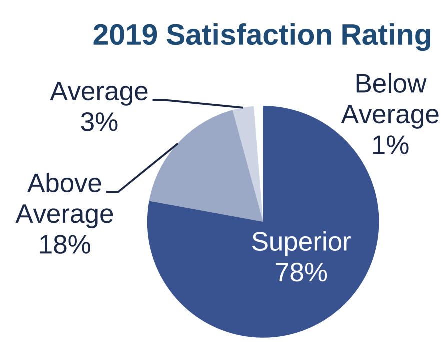
Understanding the trends will help you plan for the future! Year-to-year comparisons of sales records and survey responses help highlight what really matters to families and how their satisfaction relates to sales dollars. Statistical analysis identifies significant changes and trends within the profession and indicates where differences between market segments exist. Historical trends provide context and insight into where the profession is headed next. In addition, this year's results provide a particularly important baseline for identifying and evaluating the anticipated effects of Covid-19 on our industry in 2020 and beyond. In fact, as data becomes available we will publish updates on the Covid-19 impact to keep you best informed.

Key findings are summarized here; however, much more detailed information, including historical trending since 2011, is available in the full report. Contact us if you would like to find out more!

Survey Results: Overall Satisfaction with Funeral Home



- Families continue to report being very satisfied with their funeral experiences. The overall level of satisfaction is nearly identical to that seen in recent years with 96% rating their experience as "Superior" or "Above Average."



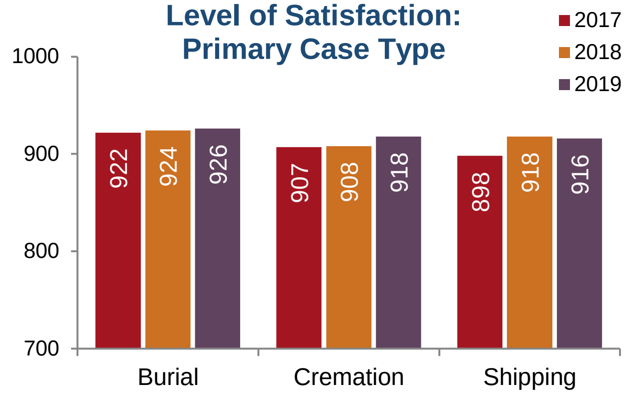
Scale: 1000=Superior, 700=Above Average, 400=average, 0=Below Average.

Key Findings: Trends & Insights (Volume 5)

Level of Satisfaction by Case Type

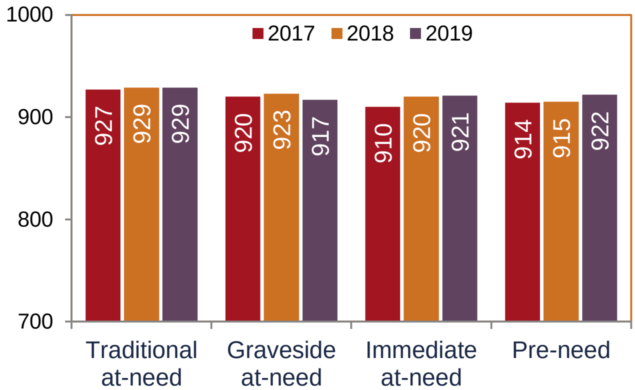
- Overall, families choosing burials report higher satisfaction than those choosing cremations, with traditional at-need services receiving somewhat higher ratings than other burial case types.
- The choice of cremation case types has a significant impact on the reported level of satisfaction. Satisfaction for those choosing cremation with memorial at-need services is on par with the more highly rated burial services, while families choosing direct at-need cremations and pre-need cremation report significantly lower satisfaction levels. Pre-need cremations received the lowest rating across all case types.

Level of Satisfaction: Primary Case Type

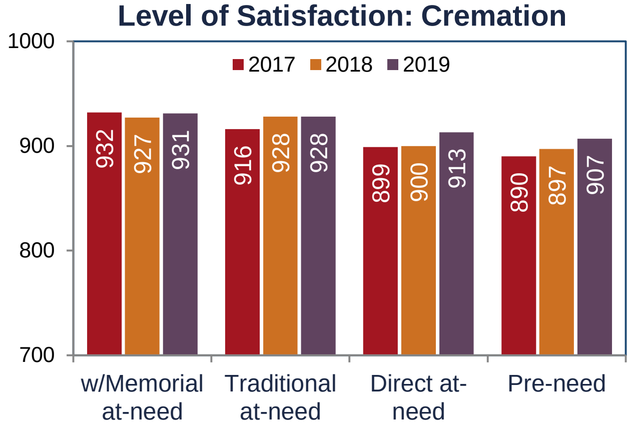


Scale: 1000=Superior, 700=Above Average, 400=Average, 0=Below Average.

Level of Satisfaction: Burial



Level of Satisfaction: Cremation



Case Type Definitions

Burial Case Types

Traditional At-Need: Traditional Full Service Funeral includes visitation, church or chapel service and graveside service. It has not been pre-funded.

Graveside At-Need: Main service is held at the graveside only . No church or chapel services. It may or may not include visitation. It has not been pre-funded.

Immediate At-Need: Direct burial with no formal services. It has not been pre-funded.

Pre-Need: Any casketed service (traditional, graveside or immediate) followed by burial that has been pre-funded.

Cremation Case Types

With Memorial At-Need: Memorial service held without the body present with cremation. It has not been pre-funded.

Traditional At-Need: The body is present at some point either at a public visitation, church or chapel service then followed by cremation. This does not include private family ID viewing. It has not been pre-funded.

Direct At-Need: Direct cremation with no services. It will include private ID viewing or final goodbye. It has not been pre-funded.

Pre-Need: Any cremation service (traditional, memorial or direct) that has been pre-funded.

Shipping

Ship-out/Ship-in: The body is forwarded to/received by another funeral home.

Key Findings: Trends & Insights (Volume 5)

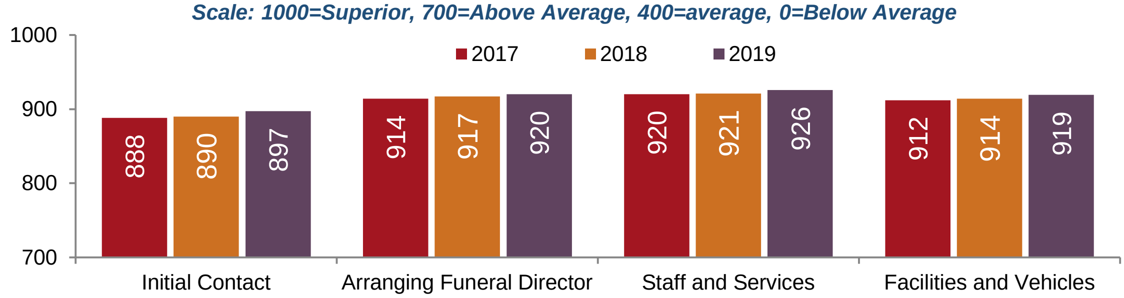
Level of Satisfaction by Attribute

In the Performance Tracker™ survey, families are asked to rate specific touchpoints of their funeral experience: initial contact with the funeral home, the arranging funeral director, facilities and vehicles, and staff and services.

- With a 922 overall rating, 2019 ratings reflect small but consistent increases across all areas.
- As in previous years, the staff and arranging funeral director make the difference! Their caring professionalism, their compassion and attention to every detail are key to a positive experience.
- Failures or delays in returning calls, miscommunications, unexpected costs or additional fees, incorrect or missing details, delays in any part of the process, or a loved one who "didn't look like themself" were frequently cited when an average or below average satisfaction rating was given.

Summary of Average Satisfaction Scores*

Scale: 1000=Superior, 700=Above Average, 400=average, 0=Below Average



**Composite scores: Score represents an average of all attribute ratings in each respective area.*

- The staff's professionalism, being friendly and accommodating to friends and family, the funeral service or ceremony, visitation or viewing, and the funeral director's attentiveness to your questions and needs received the highest ratings in 2019. The first phone call and the welcome received upon first arrival were most often rated significantly lower than all other attributes.

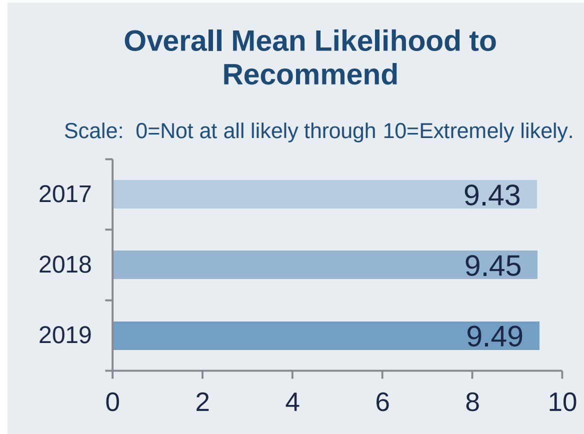
Level of Satisfaction by Attribute (2019)

Staff and Services		Arranging Funeral Director		Facilities and Vehicles	
Friendly and accommodating to your family and friends	936	Effectiveness in listening and answering your questions	928	Appearance, cleanliness and condition of vehicles	927
Funeral service / ceremony	931	Attentiveness to your needs	926	Appearance and cleanliness of the facilities	917
Visitation / Viewing	931	Explanation of all service options	918	Convenience and comfort of the facilities	913
Professionalism of staff	927	Clear, professional explanation of payment policy	917	**Initial Contact**	
Timely, dignified transfer of your loved one to the funeral home	924	Attention to detail	915	The genuine care and concern expressed to you	917
Appearance of staff	916	Services and products delivered in a timely manner	914	The welcome you received upon your first arrival	902
Appearance of your loved one	915			Your first phone conversation	872

Key Findings: Trends & Insights (Volume 5)

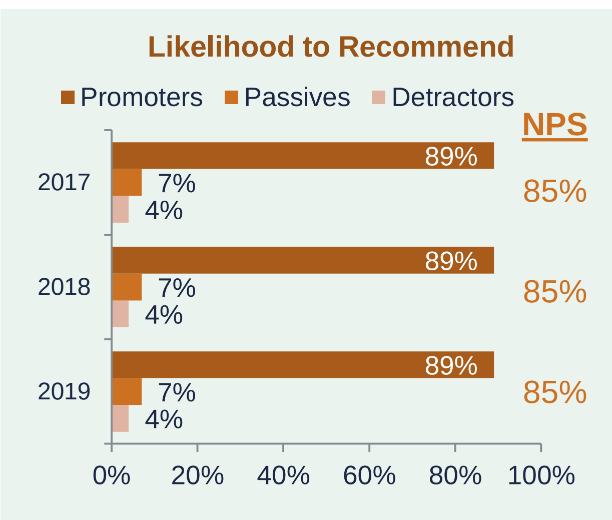
Likelihood to Recommend

- According to survey ratings, most respondents are still very likely to recommend their funeral home and, in fact, report in 2019 they are even more likely than in previous years.
- Professionalism, compassion, and attention to detail seem to result in positive responses.
- A lack of professionalism, including rudeness, errors, and disorganization, as well as unexpected costs and confusion regarding timing and execution led to negative responses.



Net Promoter Score

The Net Promoter Score (NPS) is a loyalty metric based on customers' likelihood to recommend a product or service.



How likely are you to recommend our firm to a friend or relative?

- The NPS score is determined based on overall likelihood to recommend survey ratings (above) which is scored on a 0-10 point rating scale.
- The NPS is calculated by subtracting the percentage of Detractors (ratings 0-6) from the percentage of Promoters (ratings 9-10).
- At 85%, the overall NPS score of JCG clients in 2019 is unchanged from previous years.
- Differences in the NPS are evident when case type is taken into account with the highest NPS among at-need burials as shown in the table below.

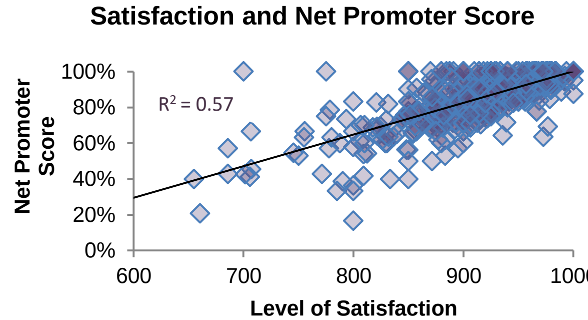
NPS by Case Type	Burial		Cremation	
	At Need	Pre Need	At Need	Pre Need
Promoters	90%	88%	90%	88%
Passives	7%	7%	7%	7%
Detractors	3%	5%	4%	4%
NPS:	**+87%**	**+83%**	**+86%**	**+84%**

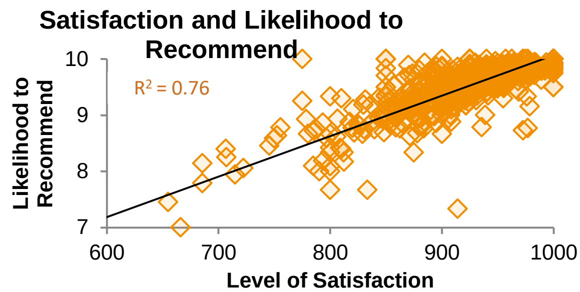
Key Findings: Trends & Insights (Volume 5)

Correlation Analysis

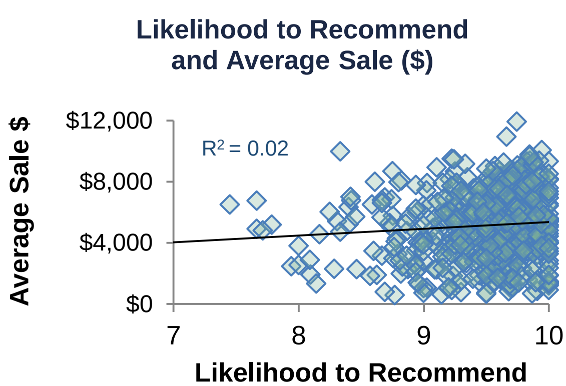
Correlation analysis was used to determine whether associations exist between: likelihood to recommend, average family satisfaction, average sales, and the Net Promoter Score (NPS) .

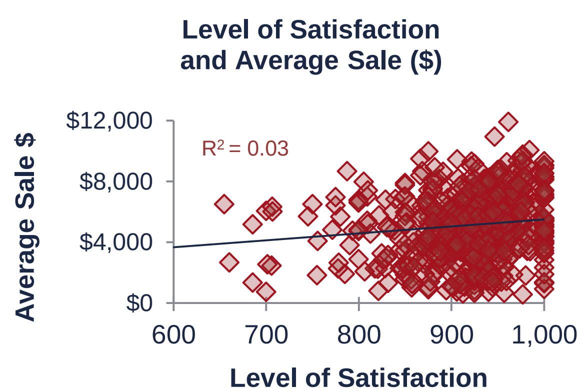
- There is a strong correlation between the average level of satisfaction of a facility and its Net Promoter Score (NPS).
- Families that are satisfied with their experience are very likely to share their positive experiences while those with negative experiences will pass those on as well. In fact, the level of satisfaction is responsible for nearly 60% of the variation in NPS scores.
- Not at all surprisingly, better satisfied clients are more likely to recommend the services of a firm to others. There is a very strong correlation between a family's reported level of satisfaction and their likelihood to recommend a firm's services, with more satisfied families more likely to make the recommendation to their friends and family.





- There is essentially no significant relationship between the average amount a family spends on services and how likely they are to recommend the firm that provided those services, their reported level of satisfaction with their funeral home, or even on the NPS. Factors other than cost are far more relevant to their opinions.





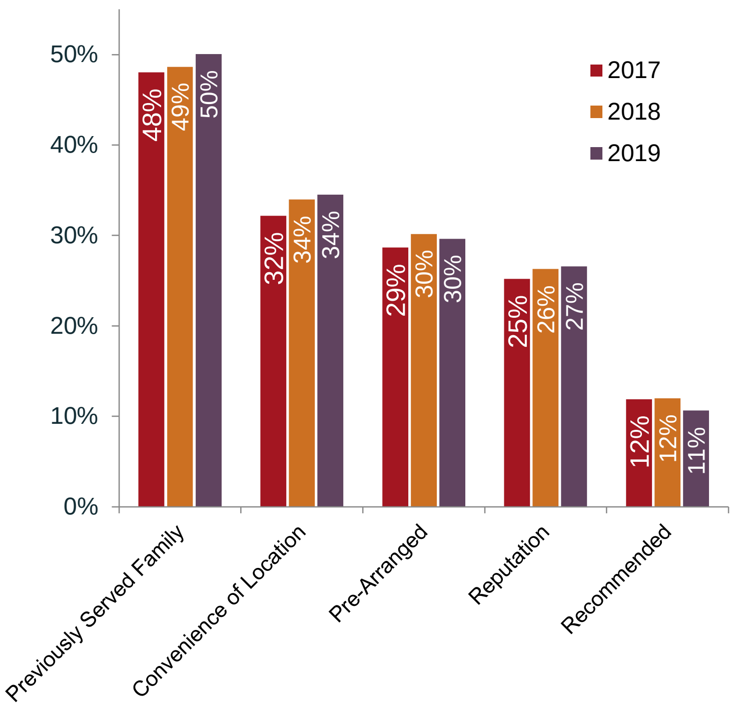
More about Correlation

A correlation indicates whether there is a systematic relationship between two variables (e.g., whether firms with higher satisfaction ratings tend to have higher sales), but does not determine whether having higher satisfaction ratings causes sales to be high as there could be an entirely separate factor impacting both and influencing the relationship between two variables.

Key Findings: Trends & Insights (Volume 5)

Reasons Funeral Home was Chosen

Primary Reasons For Choosing a Funeral Home
(Survey respondents could select multiple factors)



- Having a family member with prior experience with a Funeral Home continues to lead funeral home selection with 50% of all respondents identifying this as a key factor in their decision.
- A convenient location, a solid reputation and the recommendations of friends and family continue to impact the selection for many families.
- 30% of respondents cited having pre-arrangements in place as a reason.
- All other reasons for selecting a particular funeral home, including price, and recommendations by hospitals or churches were identified by fewer than 10% of respondents overall, however these were much bigger factors when a decision is made regarding a facility for cremation (see below).

Key Differences by Case Type

- Having previously served family is the most important factor for approximately 60% of those choosing burials but only about 40% of families choosing cremations.
- Recommendations from friends, family, churches or other organizations are more important in at-need rather than pre-need situations, and a significantly larger factor for at-need cremations. "Other" factors hold similar influence for at-need cremations also.
- Price is cited as more important when choosing a facility for cremation.
- Advertising factors into the choice for more cremations than burials, with "advertising" driving more pre-need selections and "website advertising" more of the at-need.

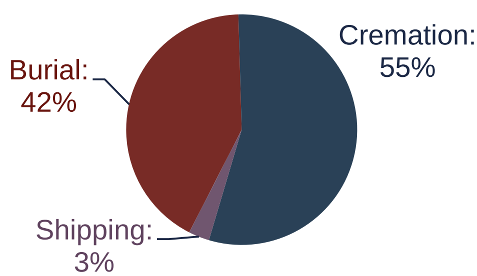
Reasons for Choosing A Funeral Home	Burial		Cremation		Overall 2019
	At-need	Pre-need	At-need	Pre-need	
Previously Served Family	62%	57%	41%	38%	50%
Recommended	8%	1%	54%	7%	11%
Other	8%	2%	36%	7%	9%
Church/Organization	6%	1%	17%	3%	5%
Advertising	2%	2%	3%	5%	3%

Key Findings: Trends & Insights (Volume 5)

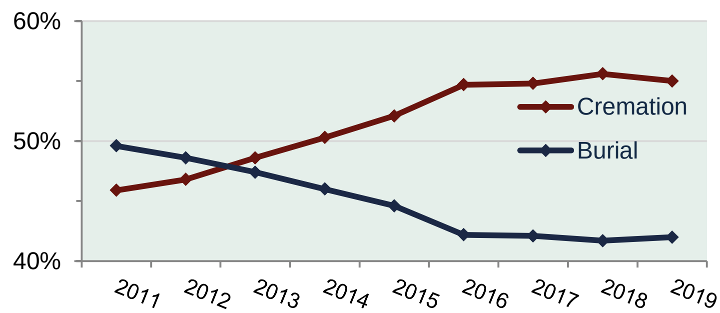
Average Sale

- Sales records have been evaluated to identify evolving industry trends.
- In 2019, cremations represent 55% of reported cases with an average sale of $2,957 per case while burials represent 42% of cases at an average of $7,773 per case. Shipping cases at an average of $3,328 comprise the remaining 3% and is unchanged as a percent of all cases. The average per case sale overall in 2019 was $4,881 when all case types are considered.
- The pattern seen in recent years of more and more families choosing cremations over burials seems to have stabilized, remaining near the current proportions (at 55%, 42%, 3%) since 2016.

2019 Disposition by Case Type



Disposition Trend (% of Total Cases)

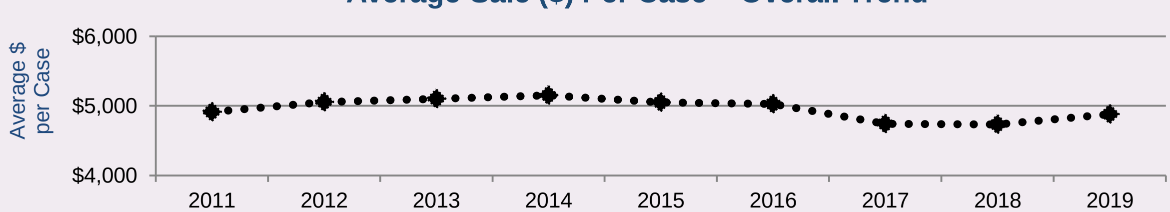


2019 Average Sale ($) Per Case

Burial:	**$7,773**
Cremation:	**$2,957**
Shipping:	**$3,328**
Overall:	**$4,881**

- At $4,881, the average per case Is higher than it has been the last two years, however it remains below the peak of $5,151 seen in 2014, primarily as a result of the longer term transition towards lower priced cremations.

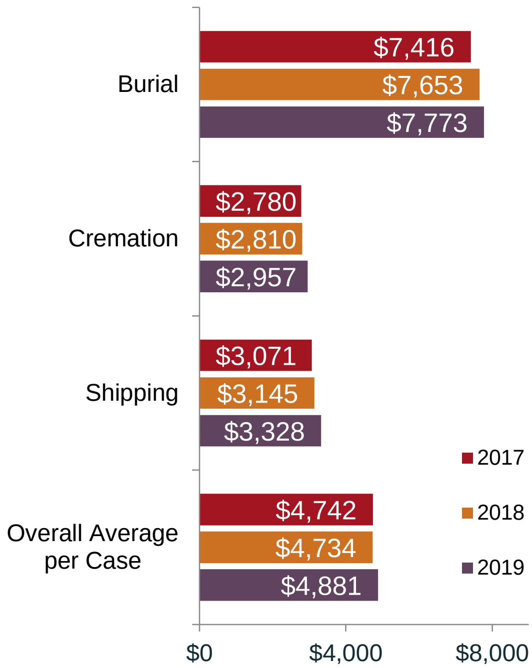
Average Sale ($) Per Case – Overall Trend



- Detailed analyses of sales by case type, product type, facility type and market segments for at-need cases, including pre-need cases that became at-need, as well as 3 year comparisons of sales $ per case and case distributions along with historical trends since 2011 for specific demographics and market characteristics are provided in the full report.

Key Findings: Trends & Insights (Volume 5)

Average Sale ($) By Case Type



- The average sale for each case type has increased incrementally over each of the last two years for a two-year total increase of 5-8% per case type.
- The average sale per case overall is up by $139 (3%) since 2017.
- Pre-need burials are $1,340 (17%) lower than their at-need counterparts, while pre-need cremations are $200 (7%) below the at-need cremation average.

2019 By Case Type	Average ($)	% of Cases
At-need Burial	$8,061	33%
Pre-need Burial	$6,721	9%
At-need Cremation	$2,978	49%
Pre-need Cremation	$2,778	6%
Shipping	$3,328	3%
Overall	$4,881	100%

Cases per Arranger* by Facility and Company Size

- Arrangers handle on average 50 cases per year; however, there is a significant difference in the average numbers of cases handled by arrangers at smaller companies (34) compared to larger ones (48-54), and an even more significant difference based on the call volume of individual facilities, with arrangers at smaller facilities handling considerably fewer cases.
- Average sales ($) per case also vary considerably by call volume of both the company overall and the individual facility; higher average sales per case are reported from smaller companies and facilities while larger companies and facilities report lower sales on average.

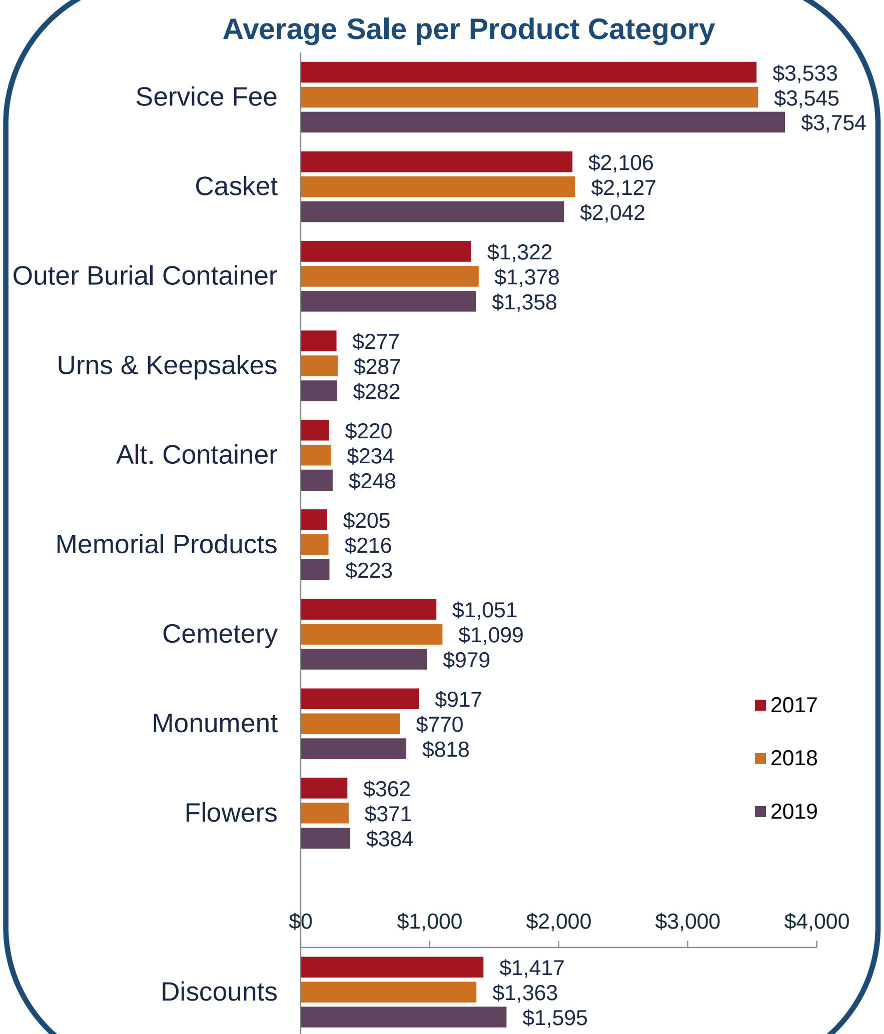
Average Number of Cases and Average Sale Per Arranger* (2019)

	by Company Total Cases		by Facility # of Cases	
2019 Call Volume	**Average # of Cases**	**Average Sale ($) per Case**	**Average # of Cases**	**Average Sale ($) per Case**
0-150 Cases	34	5,858	34	$5,280
151-300 Cases	48	5,363	54	$5,295
301-1000 Cases	54	5,436	73	$4,934
Over 1000 Cases	49	4,649	62	$4,630
Overall	50	4,888	50	$4,930

**Arrangers handling fewer than 12 cases are excluded from this analysis.*

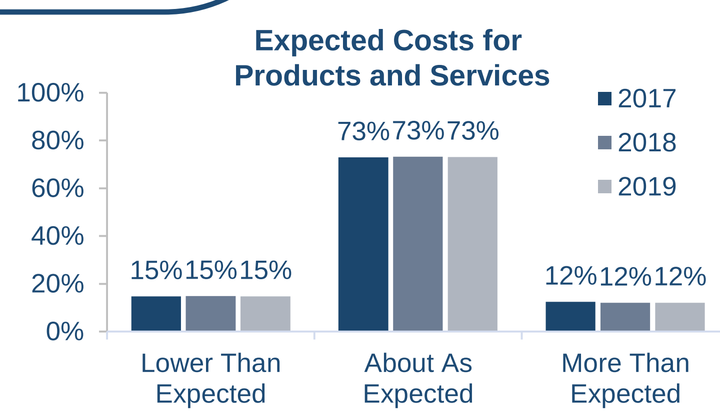
Key Findings: Trends & Insights (Volume 5)

Cost of Products and Services



- A large portion of the increase in the average overall sale can be attributed to an increase in the service fee, which at $3,754 is up $209 over 2018 and $221 over 2017.
- Cemetery sales are at an average of $979, roughly 10% below 2017 and 2018 values. Casket sales are also lower by approximately 4%.
- At an average of $818, monument sales are higher in 2019 than 2018, although nearly $100 below the average sale in 2017.
- Other products are comparable to the sales amounts in recent years.
- The average discount, when applied, is $232 more than the average in 2018 and $178 more than in 2017.

- In 2019, cost expectations were identical to that seen in recent years: about three-fourths of all families continue to report overall costs were what they expected.



Key Findings: Trends & Insights (Volume 5)

Conclusions

- Families continue to recognize very high levels of satisfaction with their chosen facility, with more than 96% rating their experience as "Superior" or "Above Average," in particular, recognizing the impact of caring, compassionate and professional staff.
- Families report the highest levels of satisfaction with traditional at-need burials and at-need cremations with a memorial service. The lowest rated are pre-need and direct at-need cremations.
- Families are more likely than ever to recommend their funeral home to others; there is a significant relationship between the satisfaction of families, the NPS and their likelihood to recommend. The importance of this cannot be understated as the previous experience of other family members is cited as a key factor by 50% of families when it is time to make choices for their loved ones.
- There is not a significant relationship between the average sale and either the family's reported level of satisfaction or how likely they are to recommend the facility. Case types, market factors, facility attributes and demographic differences make a difference. (Details are presented in the full report.) Understanding how the price is related to matching of families' needs is an important extension: in some cases, the higher cost is related to a better experience, and in others a lower cost is a more important factor.
- The rapid transition from burials to cremations seems to have stabilized. With individual case sales increasing for all case types, the average sale is just slightly below a trending average of around $5,000, as lower priced cremations make up a larger portion of the sales than a few years earlier.
- Changing economics and ways of doing business are affecting how facilities operate, with significant differences evident in the number of cases and average sales per case by arrangers based on the size of both the facility and the company in which that facility operates.
- While service fees are increasing, discounts are as well, and product sales and services remain in line with customer expectations.
- The many effects of Covid-19 on the profession will become clearer as 2020 progresses. The baselines represented here will be critical to understanding and interpreting the changes and the impact this situation will unquestionably have on our profession.

We hope this year's Trends & Insights provides helpful insight as you plan for the future with a better understanding of the emerging and established trends. Watch for updates in Volume 6!

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Future Research Considerations

For More Insight

The following are areas of exploration JCG might consider in the future for even more powerful insight:

1. Investigate differences based on the size of the provider, with particular attention to very large providers and facilities in terms of:
   a. Levels of satisfaction
   b. Sales values
   c. Market presence

2. Explore differences in sales or satisfaction between generations and gender of the arranging family member for various demographics of decedents.

3. Investigate any regional differences driving sales and satisfaction, combining JCG data with external data sources (i.e., census data, pre-need firms' data, etc.).

4. Conduct additional research focused on funeral needs of those from different ethnic backgrounds with respect to regional differences.

5. Further explore feedback differences according to facility type and disposition to better understand reasons for higher or lower satisfaction levels.

6. Conduct additional research into differences between pre-need and at-need satisfaction, in particular to:
   a. Understand discrepancies between needs and expectations, and;
   b. Identify potential opportunities for new pre-need products to address gaps between what the pre-arranger established in comparison to what the surviving family wants.

7. Investigate differences in product sales according to disposition by market factors and demographic differences, and identify key drivers of these differences.

8. Investigate cost expectations by case type and the corresponding impacts on satisfaction.

Section 1

Analysis of Sales Data
2017 – 2019

Section 1A

Analysis of Sales Data: Overall Sales 2017 – 2019

Section 1A: Analysis of Sales Data

Sales Data Background and Introduction

As part of Johnson Consulting Group's (JCG) Performance Tracker™ program, client funeral firms across North America provide specific sales information to JCG to enable performance monitoring for a variety of metrics via an online platform. Out of a desire to report aggregate trends and insights garnered from this data, JCG commissioned Funeral Research & Insight to analyze the data.

This analysis examines funeral industry sales throughout North America based on sales data compiled from a total of 368,075 recorded cases from 2017-2019. (See Figure 1).

3 Year History	Pre-need Sales Records Analyzed	Pre-need Sales Records Analyzed	Total Sales Records Analyzed
2017	90,234	19,200	109,434
2018	108,017	20,442	128,459
2019	110,767	19,415	130,182
2017-2019	**309,018**	**59,057**	**368,075**

Figure 1

- In 2019, the average sale per case was $4,881. Cremations represent 55% of reported cases with an average sale of $2,957 per case . Burials represent 42% of cases at an average of $7,773 per case. Shipping cases at an average of $3,328 comprise the remaining 3%. (See Figures 2 and 3).

2019 Average Sale ($) Per Case

Overall:	**$4,881**
Burial:	**$7,773**
Cremation:	**$2,957**
Shipping:	**$3,328**

Figure 2

2019 Dispositions by Case Type

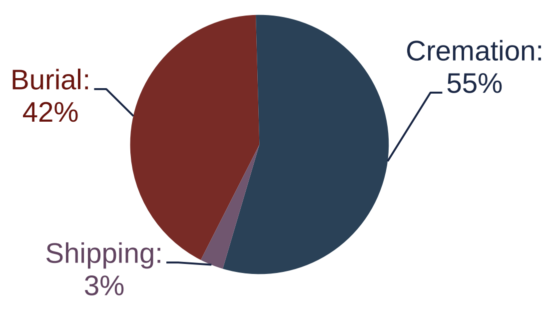


Figure 3

Detailed analyses of sales by case type, product type, facility type and market segments for at-need cases, including pre-need cases that became at-need, as well as 3 year historical comparisons of sales for specific demographics and market characteristics (facility type, call volume, market size ethnicity, and geographical region) follow below.

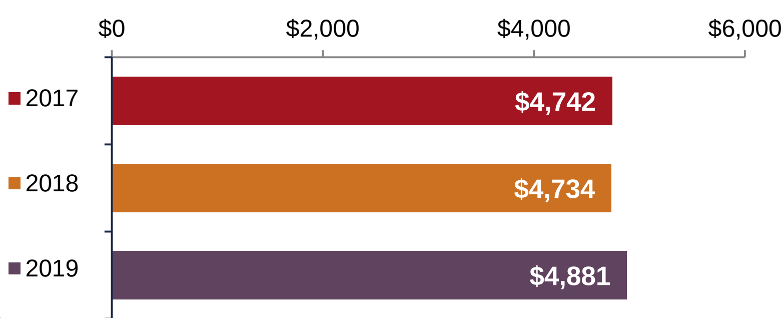
Section 1A: Analysis of Sales Data

Overall Sales

In 2019, the overall average per case sale was $4,881. Burial sales were on average $7,773 per case while cremation cases averaged $2,957.

- The average per case sale of $4,881 in 2019 represents a roughly 3% increase over average sale amounts of 2017 and 2018. (See Figure 4.)
- While average sales in 2017 and 2018 were relatively comparable around $4,740, the average sale amount of $4,881 in 2019 represents a statistically significant* increase over the prior two years.

Overall Average Per Case Sales



Year-to-Year Difference

	$ Change	% Change
2017-18 1 year	-$8	-0.2%
2018-19 1 year	+$147	+3.1%
2017-19 2 years	+$139	+2.9%

Figure 4

- 2019 ‘s average of $,4881, while significantly higher than the previous 2 years, is still lower than the average per case sale value seen in prior years. (See Figure 5).
- The average sale of $4,734 in 2018 represents the lowest average per case sale over the past several years, with 2017’s average of $4,742 per case only $8 higher.
- See Sections 5 and 6 for additional historical trends and trend analyses.

Average $ Per Case - Overall Trend

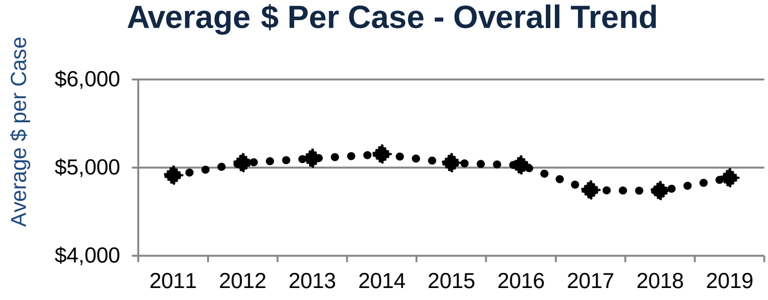


Figure 5

*When a “significant” difference is noted, there is a 95% chance the resulting difference is an accurate reflection of a true change in the industry as a whole, and not likely attributable to the biases and experience of this particular selection of respondents. See the Appendix for more on statistical significance.

Section 1B

Analysis of Sales Data: Sales by Case Type
2017 – 2019

Section 1B: Analysis of Sales Data

Dispositions and Case Types

The percentage of families choosing cremation over burial in 2019 remains nearly identical to the percentages seen in recent years. The overall increase in the average sale is driven by increases across all case types.

Dispositions

- The percentage of families choosing burials as opposed to cremations has remained relatively constant in recent years, with approximately 42% continuing to choose burials while 55% opt for cremations; shipping represents approximately 3% of reported cases. (See Figure 6.)
- The significant increase from 47% of families choosing cremations in 2011 to 55%, along with the corresponding decrease from nearly 50% choosing burials in 2011 to 42%, has stabilized in recent years, remaining relatively constant since 2016. (See Figure 7; see Sections 5 and 6 for additional trends and trend analysis.)

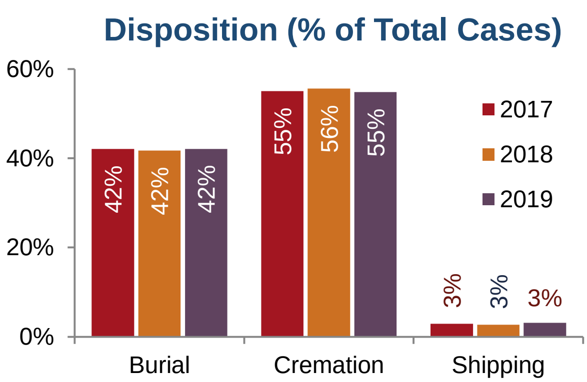


Figure 6

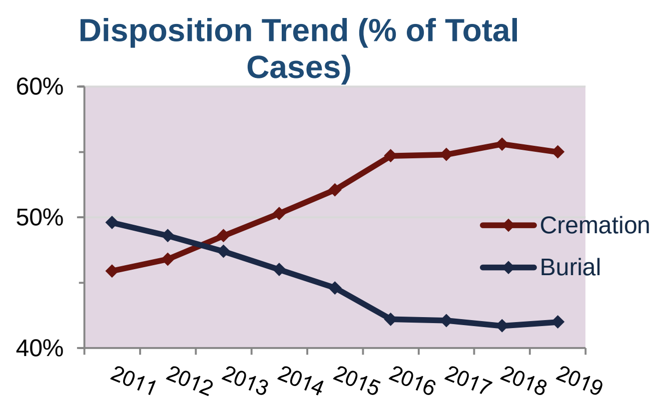


Figure 7

Average Per Case Sales:

- The average sale per case for all case types has increased each year from 2017 with 2019 averages 5-8% above corresponding case sales 2 years ago. (See Figure 8.)
- Burials have increased by an average of $120 over the previous year; cremations are up $147, and shipping cases are up $183.

		Burial	Cremation	Shipping
2018-19	**$**	+$120	+$147	+$183
1 year Difference	**%**	2%	5%	6%
2017-19	**$**	+$357	+$177	+$257
2 year Difference	**%**	5%	6%	8%

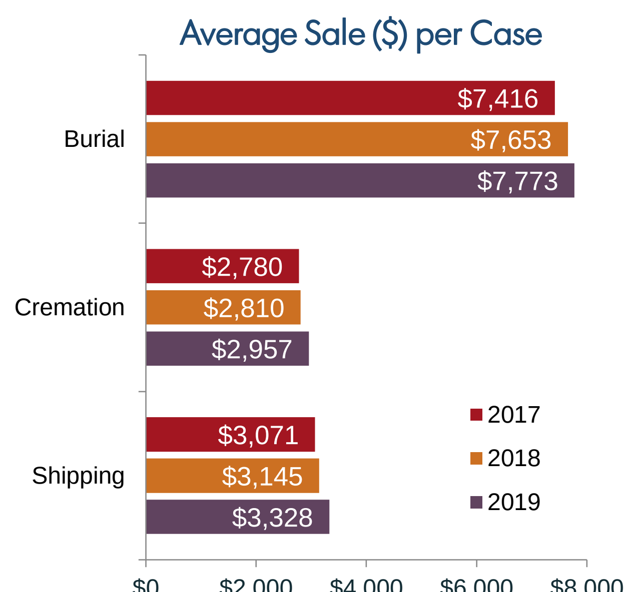
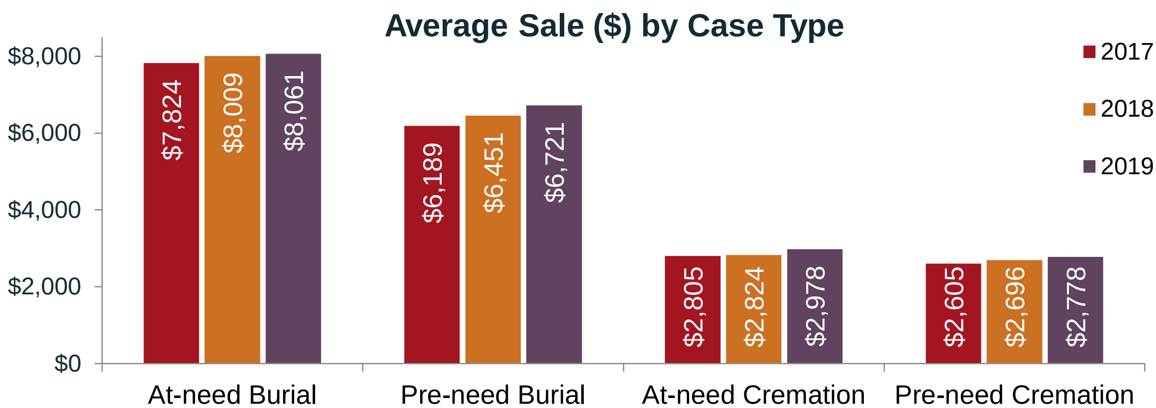


Figure 8

Section 1B: Analysis of Sales Data

Average per Case Sales: At-Need and Pre-Need

- Following the same pattern seen in cases as a whole, the average sale per case shows small increases from 2017 to 2019 for at-need and pre-need cases alike. (See Figure 9.)
- Pre-need burials on average were a significant $1,340 (17%) lower than their at-need counterparts, while pre-need cremations saw a still significant but smaller difference at $200 (7%) below the average per case sale of an at-need cremation.



		Burial		Cremation	
2017-18 1 year Difference	**$**	$52	$270	$154	$82
	%	1%	4%	5%	3%
2017-19 2 year Difference	**$**	$237	$532	$173	$173
	%	3%	9%	6%	7%

Figure 9

At-Need and Pre-Need Comparisons

- The proportion of at-need versus pre-need services remained steady over the last 2 years with at-need cremations representing the largest proportion of cases at just under 50%, with at need burials representing roughly 1/3 of all cases. (See Figure 10).

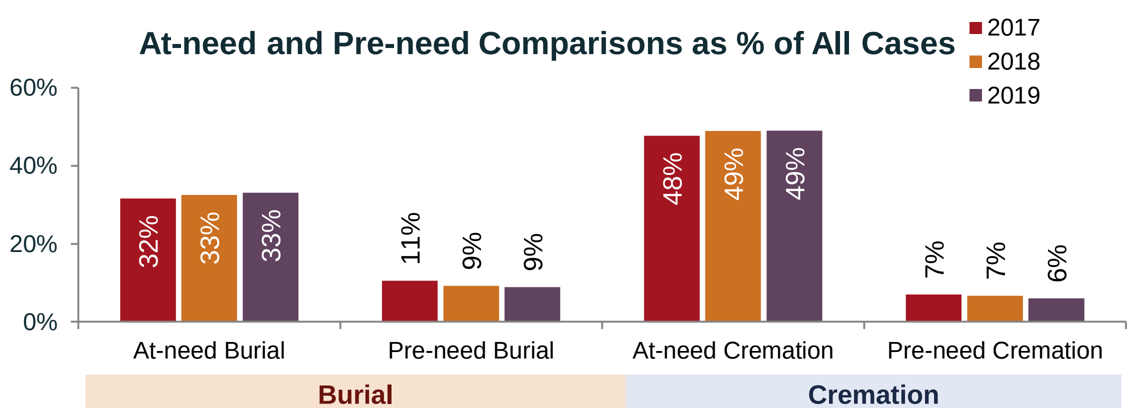
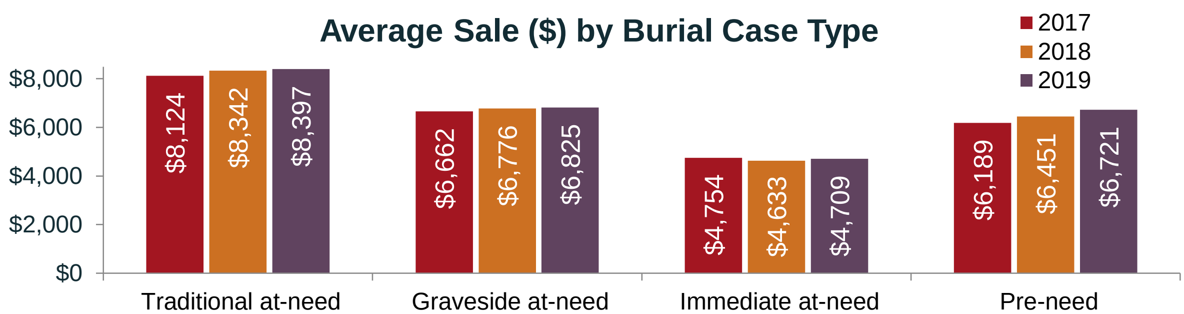


Figure 10

Section 1B: Analysis of Sales Data

Average Burial Sales

- While at-need services reflect small increases in 2019 over the average per case sale in 2018, pre-need services are the only burial case type reflecting a significant change in 2019, up $270 (4%) over last year, and $532 or 9% over two years ago. (See Figure 11.)
- Graveside at-need burials and traditional at-need burials reflect small increases of 2-3% over the previous two years, while immediate at-need cases are down slightly from 2017 levels. (See Sections 5 and 6 for longer term trends and trend analysis.)



		Traditional at-need	Graveside at-need	Immediate at-need	Pre-need
2018-19 1 year Difference	$	**+$55**	**+$49**	**+$76**	**+$270**
	%	1%	1%	2%	4%
2017-19 2 year Difference	$	**+$273**	**+$163**	**-$45**	**+$532**
	%	3%	2%	-1%	9%

Figure 11

Burial Case Types

- In 2019, the proportion of each case type selected, as a percentage of all case types, remains unchanged from 2018 proportions or all burial case types. (See Figure 12.)
- 2017 to 2018 saw a small shift of approximately 1-2% as more traditional at-need services and fewer pre-need burial services were reported.

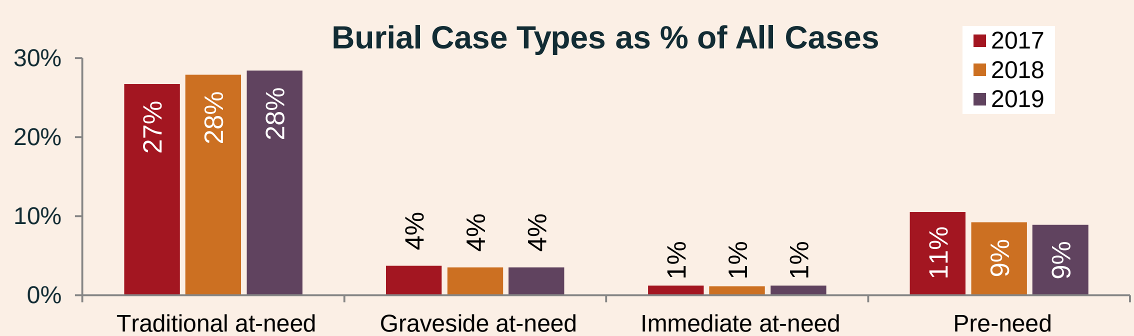
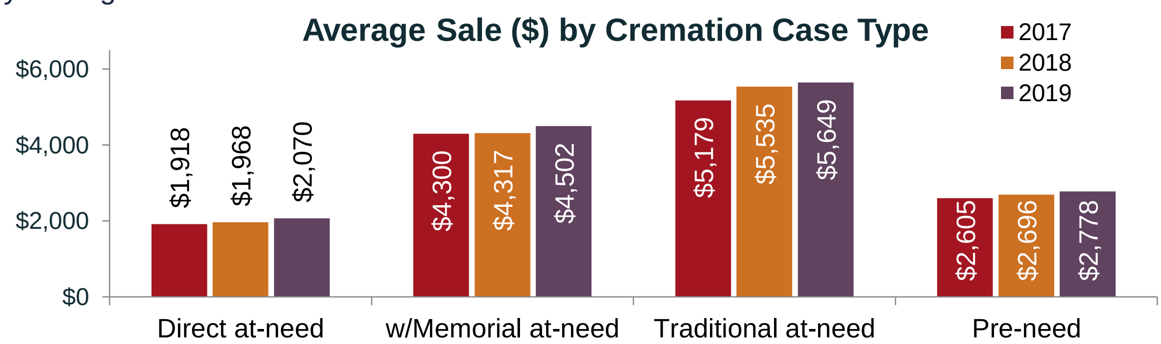


Figure 12

Section 1B: Analysis of Sales Data

Average Cremation Sales

- Cremation sales are up significantly over 2 years, with small year-over-year gains for all cremation case types. (See Figure 13.)
- The largest increase is seen for traditional at need cremation services, up $470 (9%) over 2 years.
- At-need services with memorial are up over $200 since 2017, reflecting a 5% increase.
- Direct at need services are up $152 (8%) while pre-need services are up $173 (7%) over two years ago.



2018-19 1 year Difference	$	**+$102**	**+$185**	**+$114**	**+$82**
	%	5%	4%	2%	3%
2017-19 2 year Difference	$	**+$152**	**+$202**	**+$470**	**+$173**
	%	8%	5%	9%	7%

Figure 13

Cremation Case Types

- Cremation case type selection as a proportion of all cases remains virtually unchanged since 2017. (See Figure 14.)

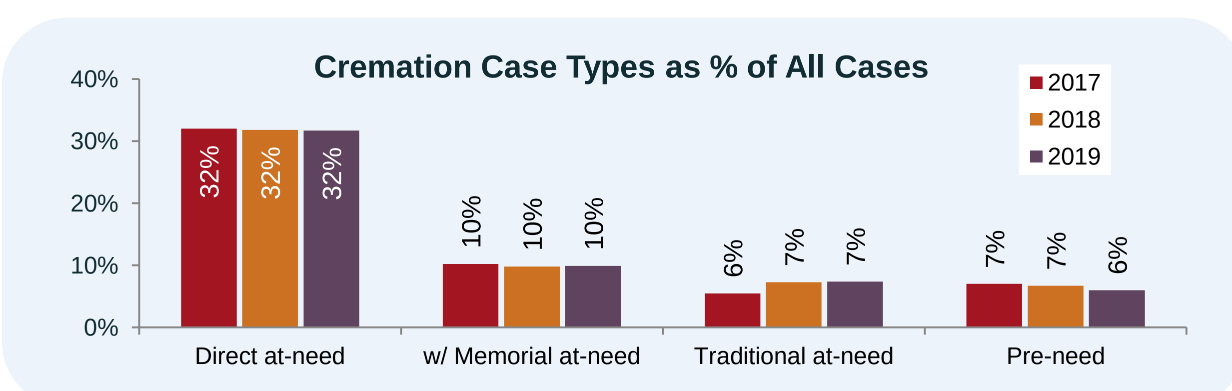


Figure 14

Section 1C

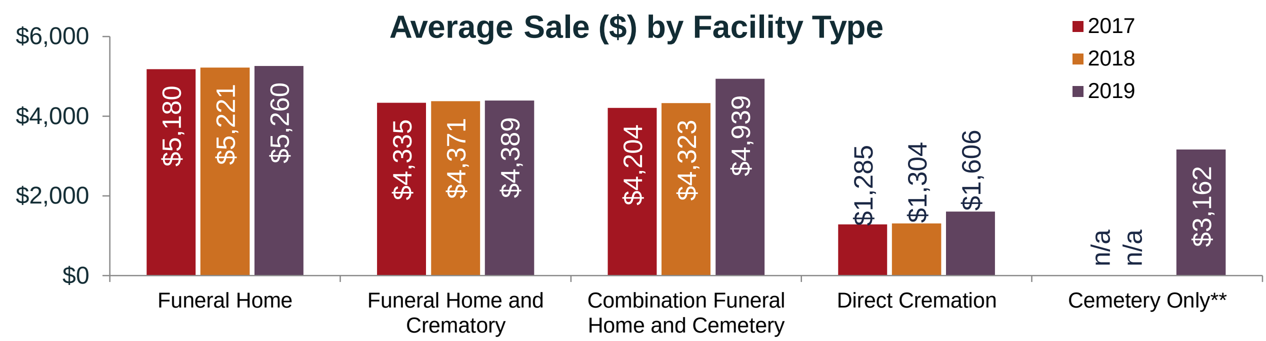
Analysis of Sales Data: Sales by Market Factors
2017 – 2019

Section 1C: Analysis of Sales Data

Per Case Sales by Market Factors

Facility Type

- Funeral Home and Cemetery Combinations and Direct Cremation facilities saw significant increases of +17% and +25% (respectively) over the average sale per case in 2018. (See Figure 15.)
- Facilities identified as Funeral Homes or as Funeral Home and Crematory combinations saw small increases, however these are not indicative of a significant change.

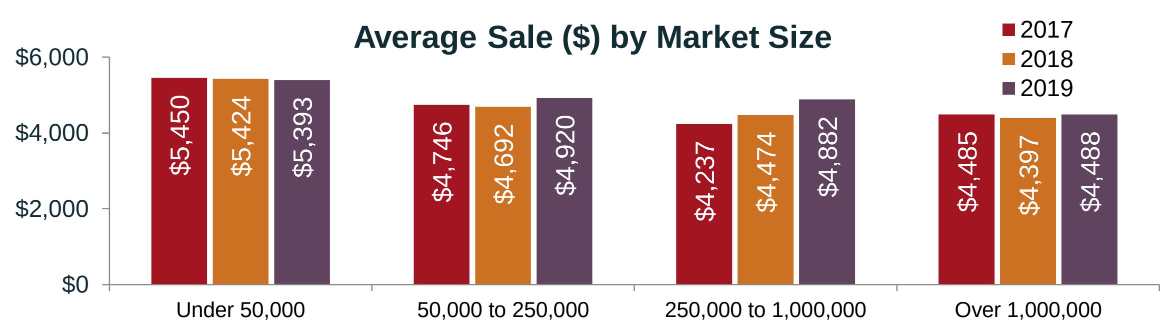


2018-19 1 year Difference	$	**+$80**	**+$54**	**+$735**	**+$321**	**n/a**
	%	2%	1%	17%	25%	n/a
2017-19 2 year Difference	$	**+$39**	**+$18**	**+$616**	**+$302**	**n/a**
	%	1%	0.4%	14%	23%	n/a

Figure 15

Market Size

- Facilities in mid-size markets, those with a population of 50,000 to 250,000, and larger mid-size markets, those serving population areas of 250,000 to 1 million, saw significant increases in the average per case sale. (See Figure 16.)
- The average sales in larger metro areas and small communities were similar to those of previous years.



2018-19 1 year Difference	$	**-$31**	**+$228**	**+$408**	**+$91**
	%	-0.6%	5%	9%	2%
2017-19 2 year Difference	$	**-$57**	**+$174**	**+$645**	**+$3**
	%	-1%	4%	15%	0.1%

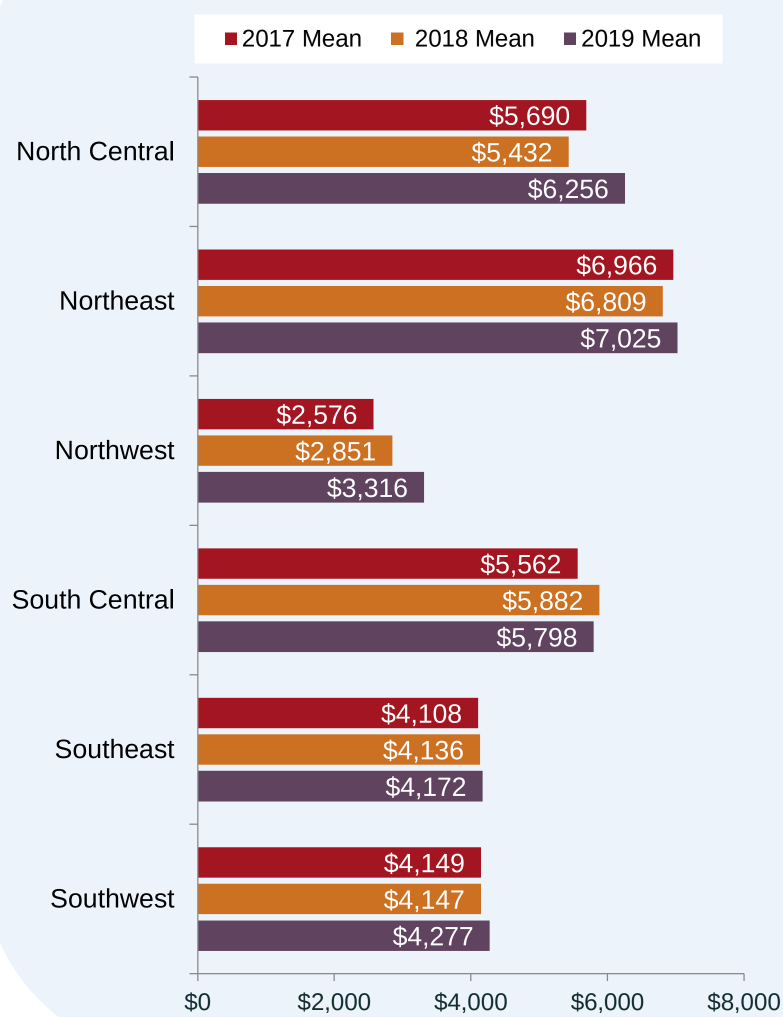
Figure 16

Section 1C: Analysis of Sales Data

Region: United States

- Facilities in Northeast and North Central regions of the US continue to report the highest average sales, with significant increases over 2017 and 2018 per case averages. (See Figure 17.)
- The Northwest and North Central regions reflect significant increases with the average sale per case in the Northwest up nearly 30% over 2017, and the North Central region up 15% over 2018.
- The average sales per case in the US South: South Central, Southwest and Southeast regions, as well as in the Northeast have all remained relatively stable over since 2017.

Overall Sales by Region (US)



	2018-19 1 Year Difference		2017-19 2 Year Difference	
	$	%	$	%
North Central	+$824	+15%	+$566	+10%
Northeast	+$216	+3%	+$59	+1%
Northwest	+$465	+16%	+$740	+29%
South Central	-$84	-1%	+$236	+4%
Southeast	+$36	+1%	+$64	+2%
Southwest	+$130	%	+$128	+3%

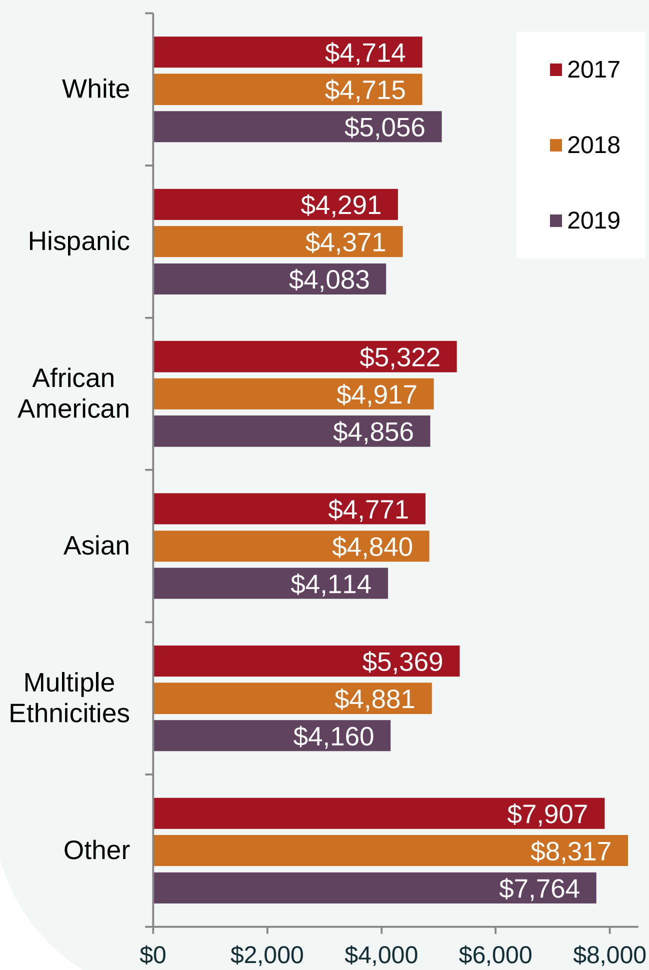
Figure 17

Section 1C: Analysis of Sales Data

Ethnicity

- The 2019 average per case sale is highest among "Whites" at $5,056 in 2019, with those identified as "African American" close behind at $4,856. (See Figure 18.)
- The average per case sale is comparable among those identified as Hispanic , Asian, or identifying multiple ethnicities, at approximately $4,100.
- Those identifying as "Other" in terms of ethnicity represent nearly 5% of the cases in 2019, and at $7,764, represent the highest average sale per case.
- With nearly 10% of all respondents identifying as representing multiple ethnicities or "other," up from less than 1% just a few years ago, the differing needs of ethnically diverse populations are likely to have significant impacts within the industry. (See Sections 5 and 6 for trends and trend analysis).

Average Sale ($) Per Case by Primary Ethnicity Served



2019 % of Cases	2018-19 1 Year Difference $	2018-19 1 Year Difference %	2017-19 2 Year Difference $	2017-19 2 Year Difference %
74%	$341	7%	$342	7%
14%	-$288	-7%	-$208	-5%
2%	-$61	-1%	-$466	-9%
0.6%	-$726	-15%	-$657	-14%
4%	-$721	-15%	-$1,209	-23%
5%	-$553	-7%	-$143	-2%

Figure 18

Section 1C: Analysis of Sales Data

Per Case Sales by Market Factors

The following table summarizes the average sale per case and identifies the market factors where the changes over the past 3 years are statistically significant. (See Figure 19).

Average Sale ($) All Case Types				Significant Changes	
	2017	2018	2019	2018-19 1 year	2017-19 2 years
Facility Type					
Funeral Home	$5,180	$5,221	$5,260		
Funeral Home and Crematory	$4,335	$4,371	$4,389		
Combo Funeral Home and Cemetery	$4,204	$4,323	$4,939	+14%	+17%
Direct Cremation	$1,285	$1,304	$1,606	+23%	+25%
Cemetery Only**			$3,162		
Market Size					
Under50,000	$5,450	$5,424	$5,393		
50,000 to 250,000	$4,746	$4,692	$4,920		
250,000 to 1,000,000	$4,237	$4,474	$4,882	+9%	+15%
Over 1,000,000	$4,485	$4,397	$4,488		
US Region					
North Central	$5,690	$5,432	$6,256	+15%	+10%
Northeast	$6,966	$6,809	$7,025		
Northwest	$2,576	$2,851	$3,316	+16%	+29%
South Central	$5,562	$5,882	$5,798		
Southeast	$4,108	$4,136	$4,172		
Southwest	$4,149	$4,147	$4,277		
Ethnicity					
White	$4,714	$4,715	$5,056	+7%	+7%
Hispanic	$4,291	$4,371	$4,083	-7%	
African American	$5,322	$4,917	$4,856		-9%
Asian	$4,771	$4,840	$4,114	-15%	-14%
Multiple Ethnicities*	$5,369	$4,881	$4,160	-15%	-23%
Other*	$7,907	$8,317	$7,764	-7%	

Figure 19

Section 1C: Analysis of Sales Data

Per Case Sales by Case Type and Market Factors (2019)

- The following table shows the sales by pre-need vs at-need case type with respect to market factors . (See Figure 20.)
- Sales for pre-need services were lower on average than their at need counterparts for most factors, with the exception of cremations in large marketplaces and the US northwest in which were comparable. There is more significant variation by case type with respect to ethnicity.

Average Sale ($) per Case	Burial		Cremation	
	At-need	Pre-need	At-need	Pre-need
Facility Type				
Combination FH and Cemetery	$7,445	$5,419	$2,957	$2,705
Direct Cremation	$7,294	n/a	$1,317	$1,171
Funeral Home	$8,072	$6,635	$3,290	$3,070
Funeral Home and Crematory	$8,533	$7,430	$2,753	$2,263
Cemetery Only	$4,805	n/a	$2,669	n/a
Market Size				
Under50,000	$8,047	$6,632	$3,199	$2,757
50,000 to 250,000	$8,688	$7,408	$3,014	$2,795
250,000 to 1,000,000	$7,702	$6,371	$3,009	$2,662
Over 1,000,000	$7,602	$6,081	$2,844	$2,864
US Region				
North Central	$9,116	$8,323	$3,942	$4,058
Northeast	$9,691	$8,111	$4,388	$3,691
Northwest	$6,655	$6,292	$2,412	$2,192
South Central	$8,042	$6,972	$3,211	$3,064
Southeast	$8,385	$5,008	$2,568	$2,111
Southwest	$6,727	$6,270	$2,800	$2,462
Ethnicity				
White	$8,473	$6,686	$3,088	$2,673
Hispanic	$6,729	$6,354	$2,358	$2,441
African American	$6,578	$6,410	$2,199	$3,642
Asian	$5,465	n/a	$3,245	n/a
Multiple Ethnicities	$7,107	$5,297	$2,751	$2,599
Other	$9,886	$9,920	$4,790	$5,491

Figure 20

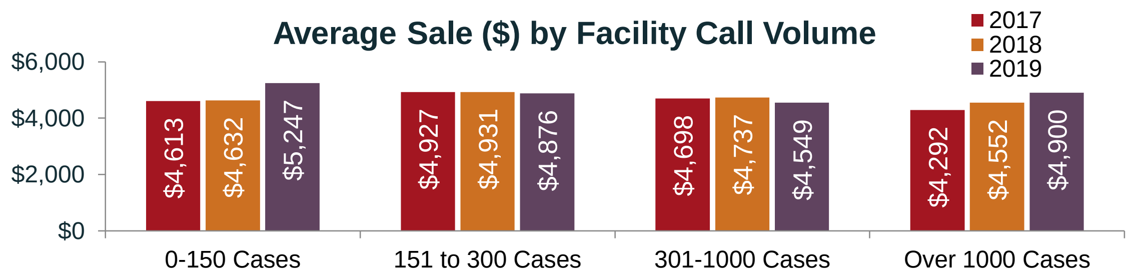
Section 1D

Analysis of Sales Data: Sales by Call Volume and Cases per Arranger
2017 – 2019

Section 1D: Analysis of Sales Data

Per Case Sales by Facility Call Volume

- Small facilities, those handling fewer than 150 cases, saw the most significant increase in the average sale, with increases of $634 (14%) and $615 (13%) over the average per case sales value of 2017 and 2018 respectively. (See Figure 21.)
- Facilities handling over 1000 cases saw a comparable increase over 2017 sales values, up by a total of $608 (14%) with two consecutive gains of 6% and 8% over each of the past two years.
- Mid-sized facilities, those handling 151 to 300 cases annually reflect small (statistically insignificant) declines over the same period, while larger mid-size facilities, those handling 301-1000 cases, reported more significant declines.
- Figure 22 shows facility call volume case distribution.



		0-150 Cases	151 to 300 Cases	301-1000 Cases	Over 1000 Cases
2018-19 1 year Difference	$	**+$615**	**-$55**	**-$188**	**+$348**
	%	13%	-1%	-4%	8%
2017-19 2 year Difference	$	**+$634**	**-$51**	**-$149**	**+$608**
	%	14%	-1%	-3%	14%

Figure 21

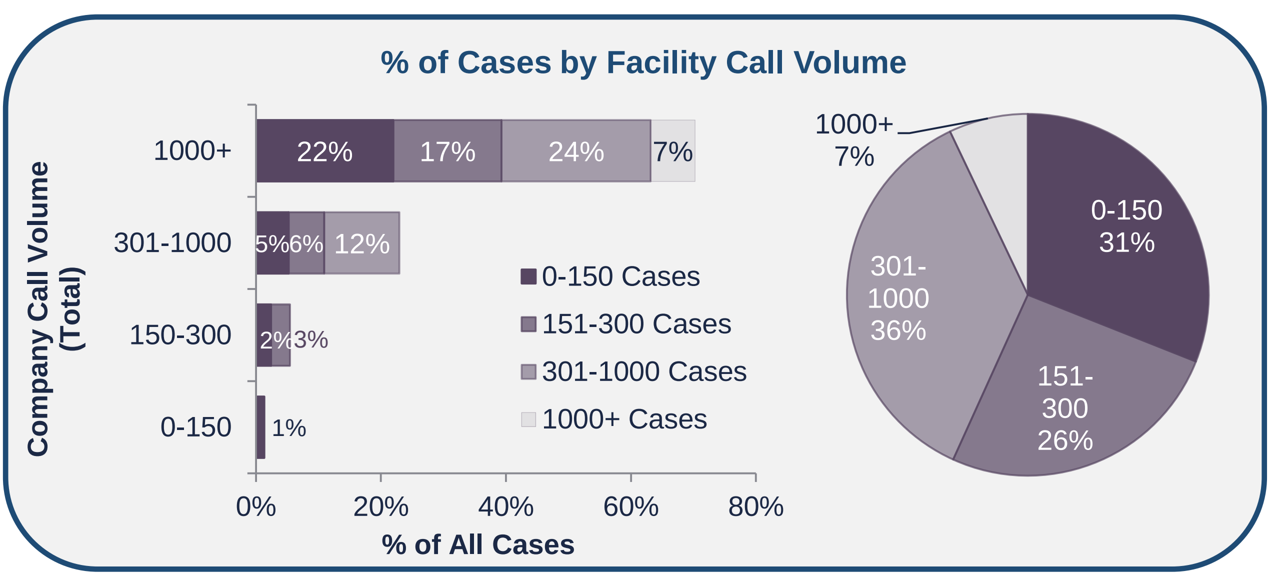


Figure 22

Section 1D: Analysis of Sales Data

Per Case Sales by Call Volume

The following table shows the average per case sale by facility call volume and the total company call volume over the past 3 years . Those changes of statistical significance are identified. The average case sale based on the facility size within a company in 2019 is also shown. (See Figure 23.)

Average Sale ($) All Case Types				Significant Changes	
	2017	2018	2019	2018-19 1 year	2017-19 2 years
Facility Call Volume					
Up to 150 cases	$4,613	$4,632	$5,247	+13%	+14%
151 to 300 cases	$4,927	$4,931	$4,876		
301 to 1000 cases	$4,698	$4,737	$4,549		
Over 1000 cases	$4,292	$4,552	$4,900	+8%	+14%
Parent Company Combined Call Volume					
Up to 150 cases	$4,609	$4,623	$5,665	+23%	+23%
151 to 300 cases	$4,927	$4,931	$5,797	+18%	+18%
301 to 1000 cases	$4,698	$4,737	$5,413	+14%	+15%
Over1000 cases	$4,292	$4,552	$4,618		+8%
Call Volume by Facility within Parent Company					
Up to 150 cases (Company)					
Up to 150 cases (Facility)			$5665		
151 to 300 cases (Company)					
Up to 150 cases (Facility)			$6,340		
151 to 300 cases (Facility)			$5,361		
301 to 1000 cases					
Up to 150 cases (Facility)			$5,369		
151 to 300 cases (Facility)			$6,090		
301 to 1000 cases (Facility)			$5,063		
Over 1000 cases					
Up to 150 cases (Facility)			$5,088		
151 to 300 cases (Facility)			$4,435		
301 to 1000 cases (Facility)			$4,280		
Over 1000 cases (Facility)			$4,900		

Figure 23

Section 1D: Analysis of Sales Data

Per Case Sales by Case Type and Call Volume (2019)

The following table segregates the 2019 case sales according to the at-need vs. pre-need case types with respect to facility call volume and total company call volume, and for facility size within a company. (See Figure 24.)

Average Sales ($) per Case	Burial		Cremation	
	At-need	Pre-need	At-need	Pre-need
Facility Call Volume				
Up to 150 cases	$8,468	$6,919	$3,175	$2,994
151 to 300 cases	$8,131	$7,231	$2,955	$2,749
301 to 1000 cases	$7,660	$6,262	$2,761	$2,639
More than 1000 cases	$7,072	$4,019	$4,222	$2,183
Parent Company Combined Call Volume				
Up to 150 cases	$9,645	$9,598	$3,125	$3,098
151 to 300 cases	$8,709	$8,226	$3,333	$3,810
301 to 1000 cases	$8,243	$8,342	$3,315	$3,633
More than 1000 cases	$7,890	$6,153	$2,842	$2,471
Call Volume by Facility within Parent Company				
Up to 150 cases (Company)				
Up to 150 cases (Facility)	$9,645	$9,598	$3,125	$3,098
151 to 300 cases (Company)				
Up to 150 cases (Facility)	$8,689	$8,204	$3,909	$3,887
151 to 300 cases (Facility)	$8,730	$8,242	$2,955	$3,754
301 to 1000 cases				
Up to 150 cases (Facility)	$8,748	$8,284	$3,135	$3,386
151 to 300 cases (Facility)	$8,618	$8,667	$3,639	$3,897
301 to 1000 cases (Facility)	$7,780	$8,094	$3,244	$3,632
More than 1000 cases				
Up to 150 cases (Facility)	$8,311	$6,473	$3,121	$2,849
151 to 300 cases (Facility)	$7,815	$6,525	$2,774	$2,387
301 to 1000 cases (Facility)	$7,562	$5,722	$2,538	$2,202
More than 1000 cases (Facility)	$7,072	$4,019	$4,222	$2,183

Figure 24

Section 1D: Analysis of Sales Data

Per Case Sales by Arranger*

- Over each of the past two years, the overall average per case sale per arranger has increased at the smaller and mid-sized facilities, those arranging up to 300 cases per year, while decreasing on average for arrangers at facilities handling more than 300 cases. (See Figure 25.)

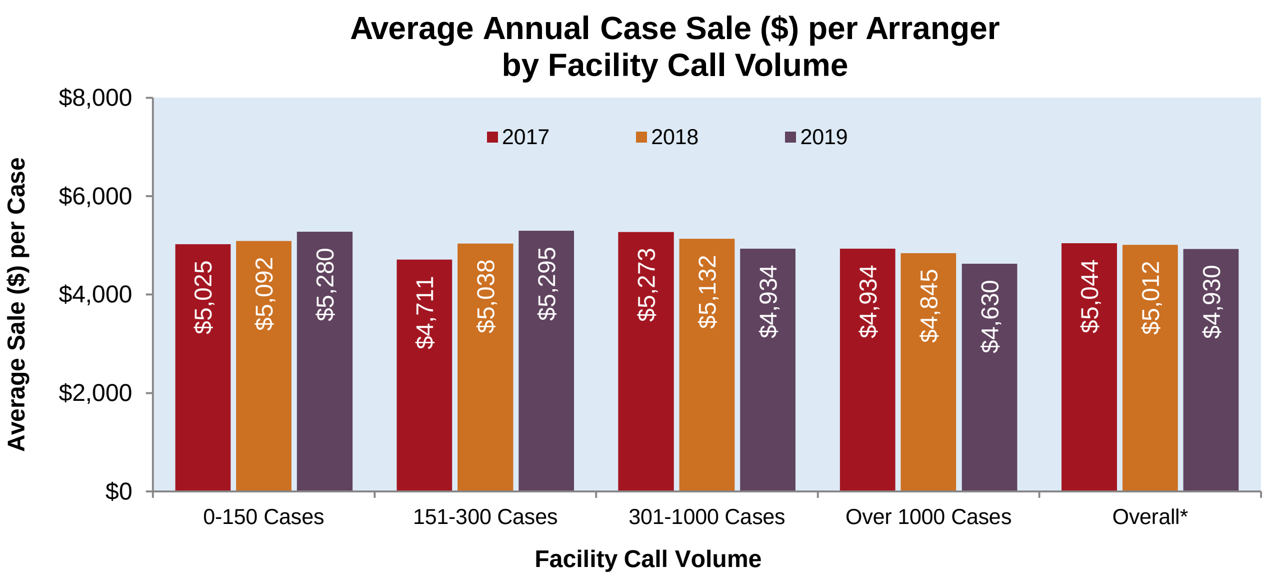


Figure 25

- While the overall average sale per arranger is down $114 (2%) over the two-year period, the differences are much more significant when the facilities are compared to others of comparable sizes. (See Figure 26).

Average Case Sale ($) per Arranger and Facility Call Volume							
	Average Case Sale ($) per Arranger			1 year change 2018-19		2 year change 2017-19	
Facility Call Volume	2017	2018	2019	$	%	$	%
Up to 150 Cases	$5,025	$5,092	$5,280	$188	4%	$255	5%
151 to 300 Cases	$4,711	$5,038	$5,295	$257	5%	$584	12%
301 to 1000 Cases	$5,273	$5,132	$4,934	-$198	-4%	-$339	-6%
Over 1000 Cases	$4,934	$4,845	$4,630	-$215	-4%	-$304	-6%
Overall - All Arrangers*	$5,044	$5,012	$4,930	-$82	-2%	-$114	-2%

Figure 26

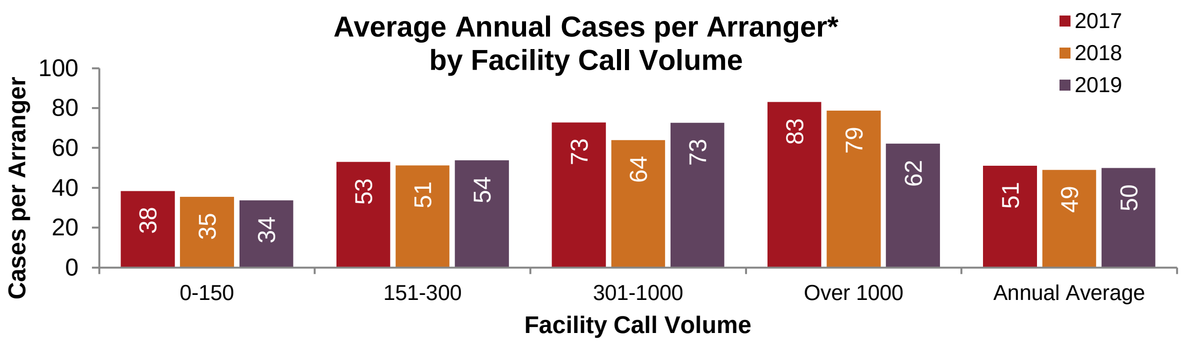
**Arrangers with fewer than 12 cases per year were excluded from this analysis.

Section 1D: Analysis of Sales Data

Per Case Sales by Arranger*

On average, each arranger handled about 50 cases in 2019 with an average sale of $4,930.

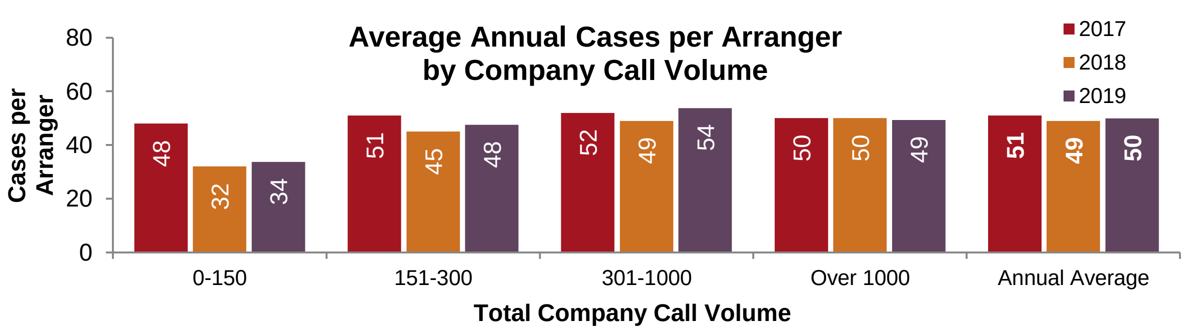
- While there is some variation year to year, arrangers at larger facilities handled significantly more cases on average than their counterparts at smaller facilities. (See Figure 27.)
- Arrangers at midsized facilities (151-300 cases) handle approximately 50% more cases than those at small facilities, while those at larger facilities handle another 20-50% more than those at midsized facilities, and nearly double the case load of those at smaller facilities.



Change in Annual Number of Cases per Arranger					
2018-2019 1 year change	-1	+3	+9	-4	**+1**
2017-2019 2 year change	-4	-+1	0	-17	**-1**

Figure 27

- Across a company, the difference was seen primarily between small companies where each arranger handled about 35 cases per year and larger companies, which averaged roughly 50 cases per arranger. (See Figure 28.)



Change in Annual Number of Cases per Arranger*					
2018-2019 1 year change	+2	+3	+5	-1	**+1**
2017-2019 2 year change	-14	-2	+2	-1	**-1**

Figure 28

**Arrangers with fewer than 12 cases per year were excluded from this analysis.

Section 1E

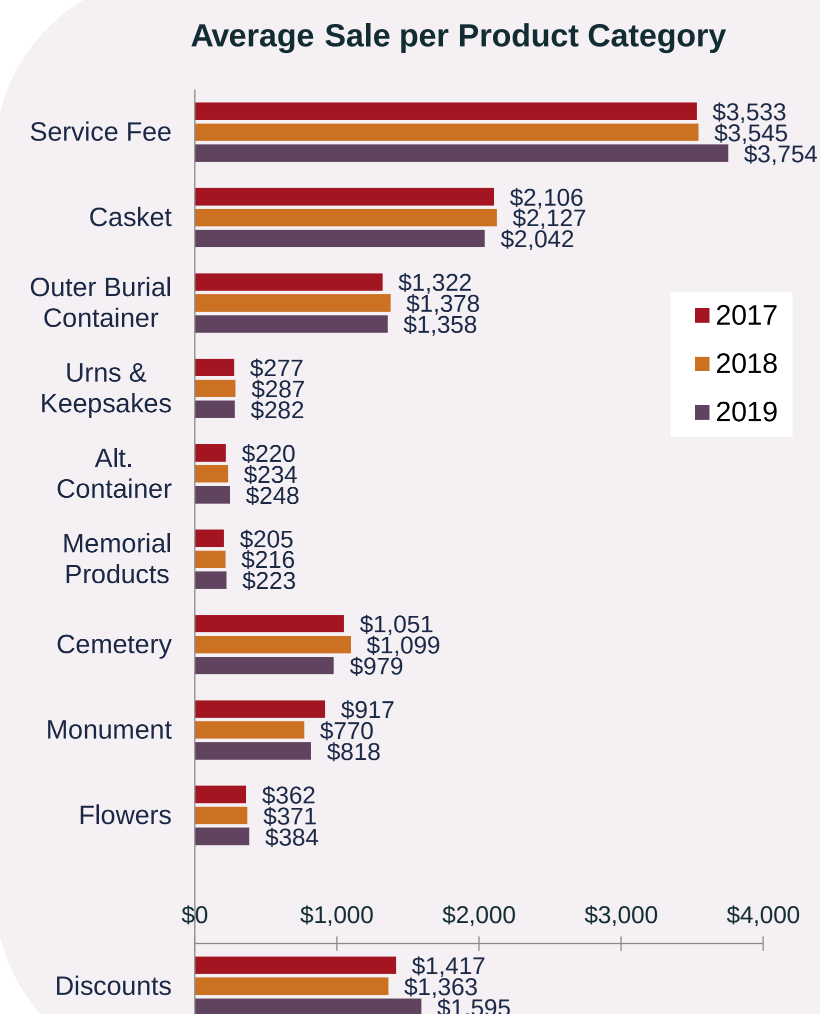
Analysis of Sales Data: Product Categories
2017 – 2019

Section 1E: Analysis of Sales Data

Product Categories

2019 product sales are comparable to those of 2017 and 2018 for most product categories.

- Service fees continue to generate the highest per case sales each year and reflect a 6% increase of over $200 over the average fees reported in 2017 and 2018 (see Figure 29).
- Caskets, outer burial containers, monuments, and cemetery sales remain the next largest contributors to revenue. While the average is slightly down in each category, the changes are not significant.
- Monument sales recovered somewhat from the $147 drop from 2017 to 2018, however in 2019 are still nearly $100 (11%) below the average sale in 2017.
- Flowers, keepsakes, memorial products and alternative containers are all comparable to previous years.
- The average discount of $1,595 in 2019, reflects a fairly significant increase of $232 (17%) over the $1,363 average discount provided in 2018 and $178 (13%) over the $1,417 average in 2017.



2018-19 1 year Difference		2017-19 2 year Difference	
$	%	$	%
$209	6%	$221	6%
-$85	-4%	-$64	-3%
-$20	-1%	$36	3%
-$5	-2%	$5	2%
$14	6%	$28	13%
$7	3%	$18	9%
-$120	-11%	-$72	-7%
$48	6%	-$99	-11%
$13	3%	$22	6%
$232	17%	$178	13%

Figure 29

Section 1E: Analysis of Sales Data

Sales by Case Type per Product Category

- The following table shows the average sale by product category according to the case type with significant year-to-year differences identified as a % change at the right. (See Figure 30).

Average Sales ($) by Product Category

Burial				2018-19 1 year Difference		2017-19 2 year Difference	
Product Category	2017	2018	2019	$	%	$	%
Service Fee	$4,839	$4,936	$5,079	$143		$240	5%
Casket	$2,663	$2,697	$2,694	-$3		$31	
Outer Burial Container	$1,368	$1,446	$1,469	$23		$101	7%
Urns & Keepsakes	$291	$568	$435	-$133	-23%	$144	49%
Alt. Container	$693	$700	$862	$162	23%	$169	24%
Memorial Products	$203	$217	$215	-$2		$12	6%
Cemetery	$1,120	$1,168	$1,046	-$122	-10%	-$74	-7%
Monument	$869	$733	$697	-$36		-$172	-20%
Flowers	$384	$391	$410	$19		$26	7%
Discounts	$1,741	$1,747	$1,891	$144	8%	$150	9%
Cremation				2018-19 1 year Difference		2017-19 2 year Difference	
Product Category	2017	2018	2019	$	%	$	%
Service Fee	$2,610	$2,654	$2,899	$245	9%	$289	11%
Casket	$640	$637	$581	-$56	-9%	-$59	-9%
Outer Burial Container	$445	$456	$331	-$125	-27%	-$114	-26%
Urns & Keepsakes	$276	$279	$278	-$1		$2	
Alt. Container	$207	$220	$232	$12		$25	12%
Memorial Products	$211	$215	$235	$20		$24	11%
Cemetery	$797	$844	$748	-$96	-11%	-$49	-6%
Monument	$1,013	$889	$1,120	$231	26%	$107	11%
Flowers	$307	$322	$330	$8		$23	7%
Discounts	$1,147	$1,089	$1,390	$301	28%	$243	21%

Figure 30

Section 2

Analysis of Survey Data
2017 – 2019

Section 2A

Analysis of Survey Data: Overall Satisfaction
2017 – 2019

Section 2A: Analysis of Survey Data

Analysis of Survey Data: Background and Introduction

As part of JCG's Performance Tracker™ program, JCG sends a satisfaction survey to families of their client firms. The survey asks families to rate their initial contact with the funeral home, arranger, facilities and vehicles, staff and services, their overall satisfaction with the firm, extent to which they would recommend the firm to others, and the cost of services.

Survey Responses

- The survey results from the past three years represent the opinions and experiences of nearly 83,000 families. (See Figure 31.)
- Unless otherwise noted, data results represent North America in total, with combined results for the US and Canada. Sections 5,6 and 7 contain additional historical detail and trends.

3 Year History	# of Surveys Sent to Families	# of Surveys Analyzed	Total Response Rate
2017	82,968	26,243	31.6%
2018	97,693	28,452	29.6%
2019	111,920	28,262	25.3%
2017-2019	**292,581**	**82,957**	**28.4%**

Figure 31

- For survey questions that ask families to rate their satisfaction overall and with specific aspects of their funeral experience, JCG weights the responses according to the scale below. (See Figure 32.)

Survey Response Option	JCG Weighting Scale
Superior	1000
Above Average	700
Average	400
Below Average	0

Figure 32

- The same weighting is applied across this analysis for consistency in results.
- A "statistically significant" difference is noted where the change is likely a reflection of a true change in the industry, rather than a response to the biases and experience s of this particular selection of respondents.

Overall Satisfaction

Overall satisfaction among all respondents remained consistently high with scores over 900, or approaching "superior" in all years.

- In 2019 the reported level of overall satisfaction represents a small but significant increase. (See Figure 33),

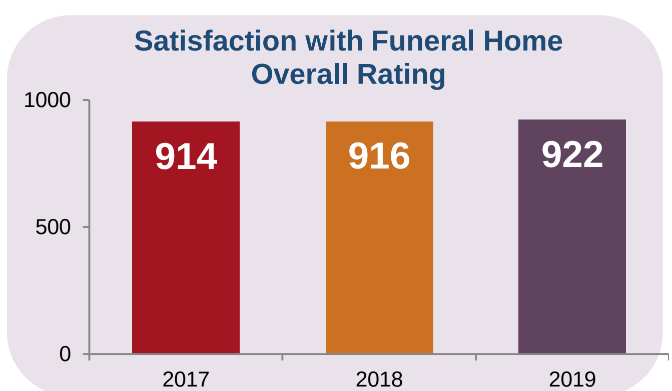


Figure 33

Section 2B

Analysis of Survey Data: Satisfaction by Case Type
2017 – 2019

Section 2B: Analysis of Survey Data

Satisfaction by Case Type

In 2019, overall satisfaction rates continue to increase, with respondents generally more satisfied with their funeral home experiences for burials than they are for cremations, with at-need services more than pre-need services and with traditional at-need cremations or cremations with a memorial service than with direct or pre-need cremations.

Primary Case Type

- In 2019 survey respondents reported a very high level of satisfaction, consistent with the levels reported in previous years (see Figure 34).
- The level of satisfaction with cremations however reflects a significant increase over that reported in 2017 and 2018.
- Shipping , representing 3% of reported cases, maintained the higher level of satisfaction seen in 2018, which was significantly higher than in 2017.

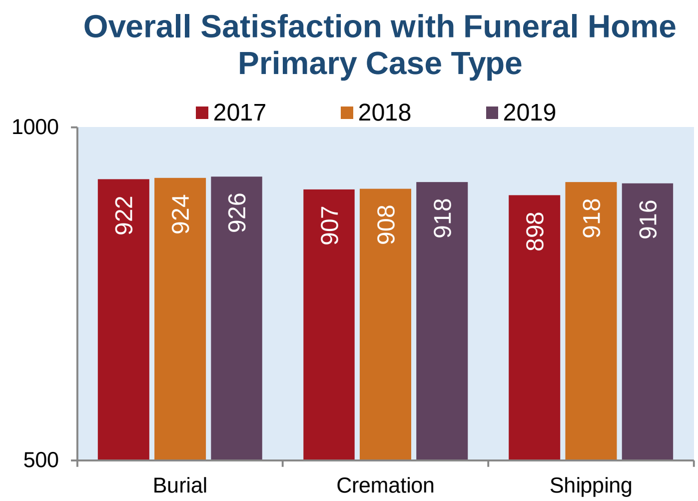


Figure 34

At-Need vs. Pre-Need

- In comparing at-need and pre-need burials and cremations, overall satisfaction remained the highest at 927 for at-need burials while pre-need cremations in 2019 received the lowest satisfaction rating at 907 (see Figure 35).
- Families reported a higher level of satisfaction with at-need burials at 927 over pre-need burials at 922; similarly, they reported higher satisfaction with at need cremations at 920 over pre-need cremations at 907.
- Year to year differences within each case type show a significant improvement over the previous year, with the exception of at need burials which in 20119 is very comparable to the high ratings achieved in 2017 and 2018.

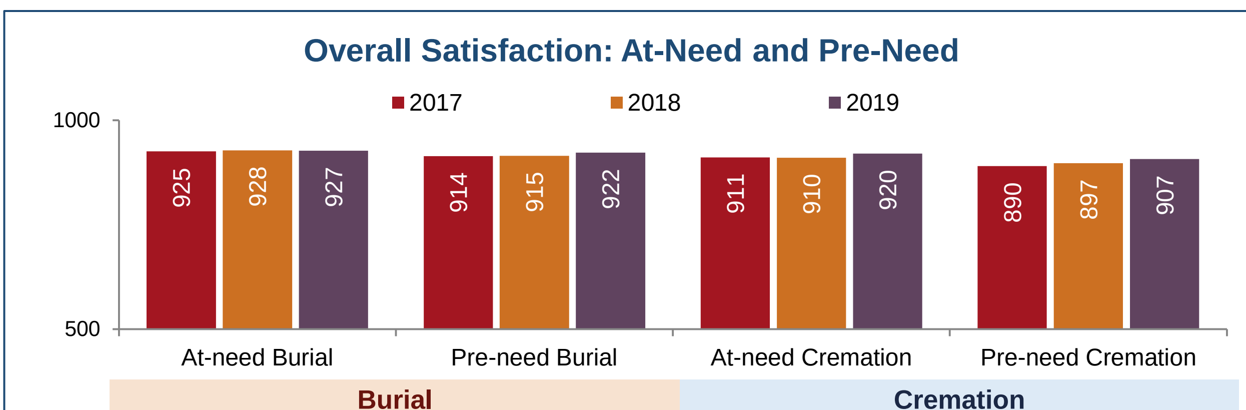


Figure 35

Section 2B: Analysis of Survey Data

Overall Satisfaction by Standard Case Type

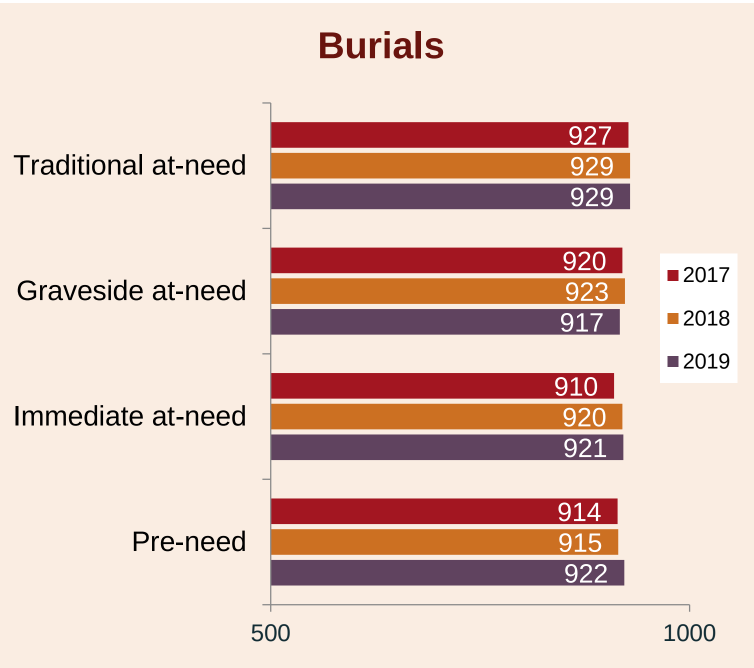


Figure 36

Burials by Case Type

- With satisfaction scores in 2019 closely arranged between the high of 929 for traditional at need burials and a low of 917 for graveside at-need burials, respondents were very satisfied with burial arrangements regardless of case type. (See Figure 36.)
- At 922 in 2019, the level of satisfaction reported for pre-need burials reflects a significant improvement from the 914 and 915 of prior years.
- Immediate at need services saw significant improvement from 2017 to 2018 and maintained that level in 2019.

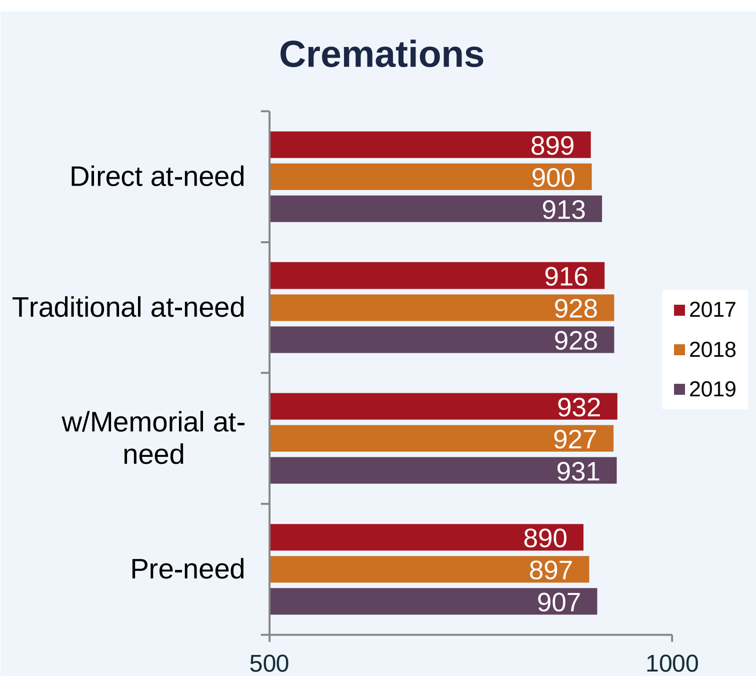


Figure 37

Cremations by Case Type

- Family satisfaction with traditional at need cremation services and at need services with a memorial, at 928 and 931 respectively, were comparable to the high level of satisfaction reported for traditional burial arrangements. (See Figure 37).
- Pre-need and direct at need cremation services continue to reflect the lowest levels of satisfaction among all case types.
- However in 2019, families indicated a significantly higher level of satisfaction for both, continuing to reflect a pattern of improvement. (See Sections 5 and 6 for additional trends and trend analysis.)

Section 2C

Analysis of Survey Data: Satisfaction by Market Factors 2017 – 2019

Section 2C: Analysis of Survey Data

Satisfaction by Market Factors

In 2019, respondents indicated the highest levels of satisfaction from Funeral Home and Crematory Combinations, from facilities located in smaller mid-sized markets (populations of 50,000 to 250,000), and in the South Central region of the US.

Facility Type

- Facilities consisting of a combination Funeral Home and Crematory had the highest reported levels of satisfaction in 2019 with a significant increase over the previous two years. (See Figure 38.)
- Direct cremation facilities maintained the improved levels of satisfaction seen from 2017 to 2018, however continue to receive the lowest levels of satisfaction among all facility types.
- Funeral Homes and Combination Funeral Homes and Crematory were rated comparably to 2018.
- Due to the comparatively low number of survey responses received for stand-alone Cemeteries, the level of satisfaction is presented according to the data received, but should not be construed as sufficient to draw conclusions.

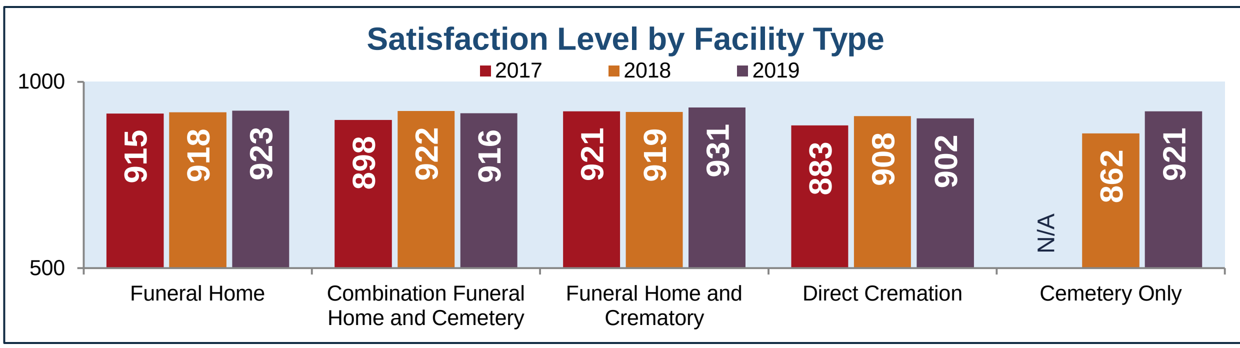


Figure 38

Market Size

- Overall satisfaction levels in 2018 were very similar to prior year levels across all market sizes, with the exception of smaller mid-sized markets (50,00 to 250,000) which reflects a significant improvement over the 2017 and 2018 levels. (See Figure 39.)
- Firms in larger midsized marketplaces, while moderately higher than in previous years, continue to receive the lowest overall rating at 912.
- Facilities in large population areas of over 1,000,000, and those in small population areas, under 50,000 received comparable ratings in 2019.

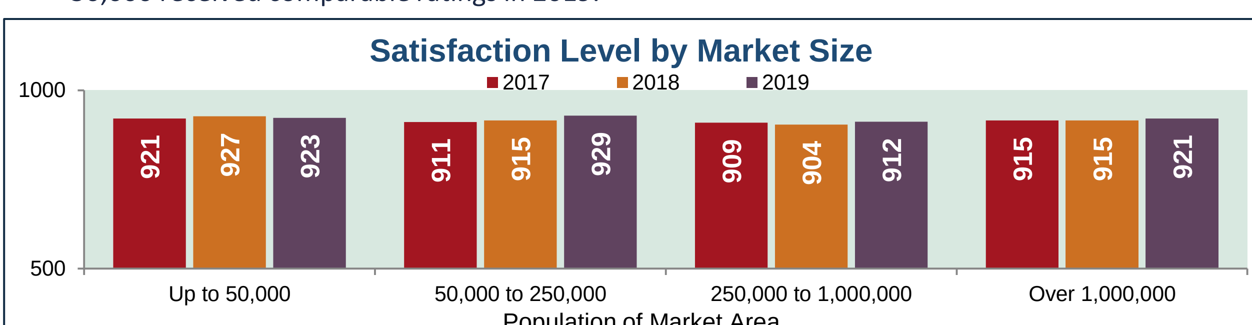


Figure 39

Section 2C: Analysis of Survey Data

Region: United States

- Families in the South Central US reported the highest levels of satisfaction, followed by those in the Northeast all three years (see Figure 40).
- Satisfaction ratings from families in the North Central region show a significant decline from 2017 to 2018; however these ratings not only recovered in 2019, but improved 17 points over the average rating for the area in 2018.
- The South Central, Southeast and Southwest regions each show small year over year increases, evidence of improvements in family satisfaction, but not significantly different. (See Sections 5 and 6 for trends.)
- Families in the Northwest were again the least satisfied in all three years although the level of satisfaction has increased each year . The Northwest remains significantly below all other regions of the US.

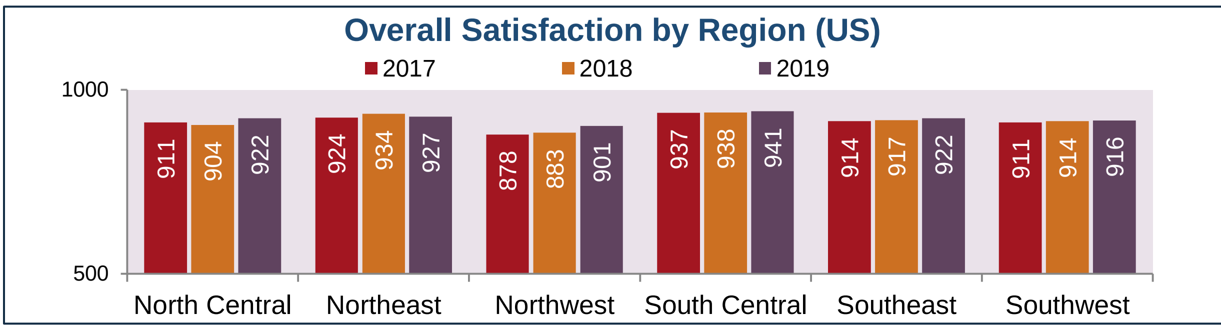


Figure 40

Primary Ethnicity Served

- In 2019 the highest* level of satisfaction was 926, reported by respondents identifying as “White.” At 11 points over the level reported in 2017 and 2018, this represents a significant increase. (See Figure 41; see also Sections 5 and 6 for more detailed trends and trend analysis.)
- Satisfaction levels reported by Hispanic families as well as those identifying as of “Multiple Ethnicities” or “Other” are not significantly different than in prior years despite small variations in value.
- African American families reported the highest level of satisfaction in 2018, however responded with the lowest average level of satisfaction in 2019. This is a significant change.

*Due to the comparatively low number of survey responses identifying as “Asian,” this category is reported according to the data received but should not be construed as sufficient to draw conclusions based on ethnicity.

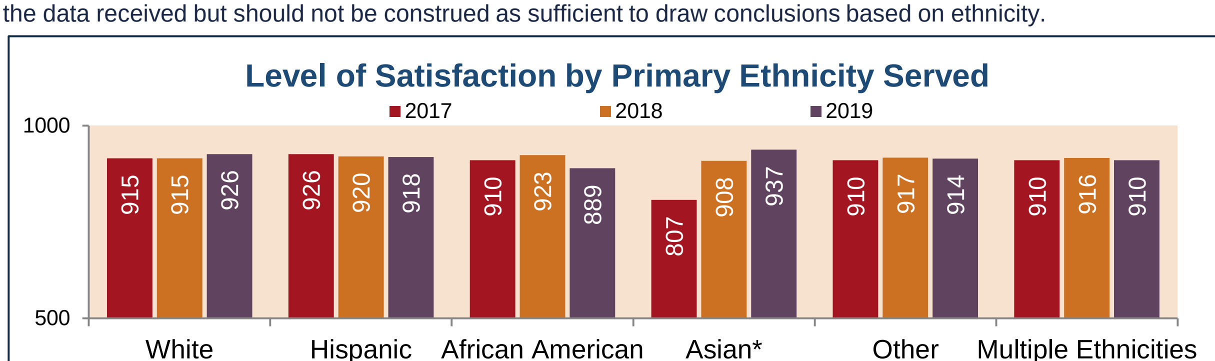


Figure 41

Section 2C: Analysis of Survey Data

Satisfaction by Case Type and Market Factors (2019)

- The following table shows the reported levels of satisfaction according to market factors. (See Figure 42).

Level of Satisfaction	2017	2018	2019
Facility Type			
Combination FH and Cemetery	898	922	916
Direct Cremation	883	908	902
Funeral Home	915	918	923
Funeral Home and Crematory	921	919	931
Cemetery Only		862	921
Market Size			
Under 50,000	921	927	923
50,000 to 250,000	911	915	929
250,000 to 1,000,000	909	904	912
Over 1,000,000	915	915	921
US Region			
North Central	911	904	922
Northeast	924	934	927
Northwest	878	883	901
South Central	937	938	941
Southeast	914	917	922
Southwest	911	914	916
Ethnicity			
White	915	915	926
Hispanic	926	920	918
African American	910	923	889
Asian*	807	908	937
Multiple Ethnicities	910	916	910
Other	910	917	914

Figure 42

Section 2C: Analysis of Survey Data

Satisfaction by Case Type and Market Factors (2019)

- The following table shows the reported level of satisfaction by pre-need vs at-need case type with respect to market factors. (See Figure 43).

Level of Satisfaction	Burial		Cremation	
	At-need	Pre-need	At-need	Pre-need
Facility Type				
Combination FH and Cemetery	918	939	905	899
Direct Cremation	928	960	898	887
Funeral Home	928	919	923	903
Funeral Home and Crematory	938	925	929	924
Cemetery Only	900	n/a	n/a	n/a
Market Size				
Under 50,000	928	923	919	921
50,000 to 250,000	935	936	927	901
250,000 to 1,000,000	918	918	909	895
Over 1,000,000	926	911	921	911
US Region				
North Central	924	921	924	911
Northeast	917	939	932	928
Northwest	896	925	900	905
South Central	949	938	932	927
Southeast	936	903	926	896
Southwest	919	919	913	911
Ethnicity				
White	933	924	925	911
Hispanic	926	936	912	897
African American	881	918	903	914
Asian*	910	900	966	900
Multiple Ethnicities	921	896	907	905
Other	920	908	904	899

Figure 43

Section 2D

Analysis of Survey Data: Satisfaction by Call Volume
2017 – 2019

Section 2D: Analysis of Survey Data

Satisfaction by Call Volume

Families reported higher levels of satisfaction across facilities of all sizes, however reported much higher levels of satisfaction when the facility was part of a smaller company. The largest companies, those arranging more than 1000 cases at one or more locations, received the lowest ratings.

Satisfaction Level by Facility Call Volume

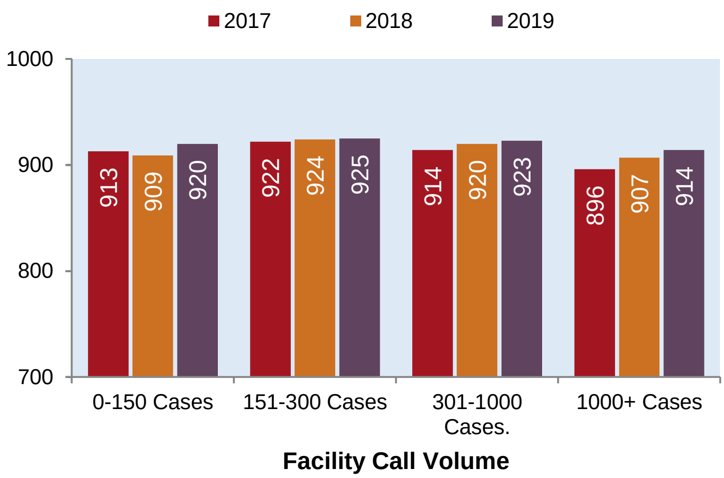


Figure 44

Facility Call Volume

- Families reported higher satisfaction at all sizes of facilities in 2019. (See Figure 44.)
- Families choosing midsize and larger firms reported levels comparable to that of 2018.
- While families served by the largest facilities, those handling over 1000 cases annually, continue to report the lowest response in terms of satisfaction, the level has steadily improved each year.
- Small facilities also reflect a significant improvement of 11 points over the prior year.

Company Call Volume

- Families working with small and midsized companies reported the highest levels of satisfaction at 948 for companies arranging a total of 151 to 300 cases in one or more facilities. (See Figure 45.)
- Families reported the lowest levels of satisfaction when the arrangements were handled by large facilities or facilities that were part of a larger organization. (See Figures 46 and 47, next pages.)

Satisfaction Level by Company Call Volume*

***reported sales records**

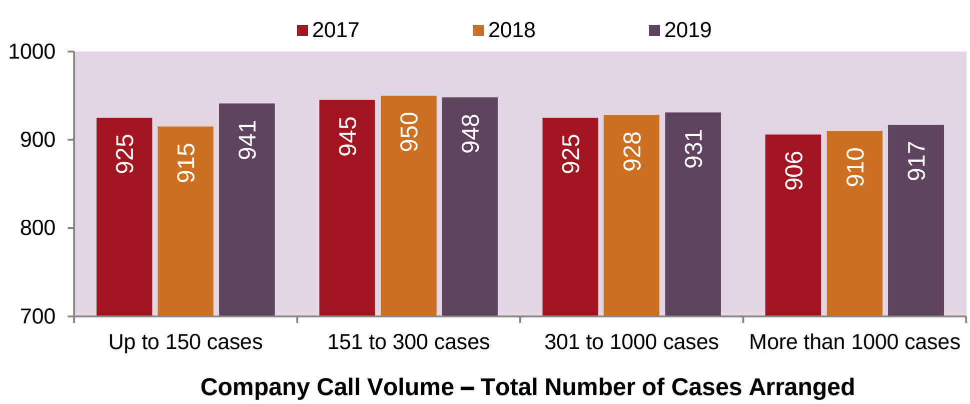


Figure 45

Section 2D: Analysis of Survey Data

Satisfaction by Case Type and Call Volume (2019)

- The following table summarizes the reported levels of satisfaction according to the facility and company size; case volume is determined by reported sales records (see Figure 46).

Level of Satisfaction	2017	2018	2019
Facility Call Volume			
Up to 150 cases	913	909	920
151 to 300 cases	922	924	925
301 to 1000 cases	914	920	923
More than 1000 cases	896	907	914
Parent Company Combined Call Volume			
Up to 150 cases	925	915	941
151 to 300 cases	945	950	948
301 to 1000 cases	925	928	931
More than 1000 cases	906	910	917
Call Volume by Facility within Parent Company			
Up to 150 cases (Company)			
Up to 150 cases (Facility)	958	965	941
151 to 300 cases (Company)			
Up to 150 cases (Facility)	947	936	947
151 to 300 cases (Facility)	954	959	948
301 to 1000 cases			
Up to 150 cases (Facility)	921	916	927
151 to 300 cases (Facility)	934	930	927
301 to 1000 cases (Facility)	924	932	934
More than 1000 cases			
Up to 150 cases (Facility)	905	910	917
151 to 300 cases (Facility)	915	919	922
301 to 1000 cases (Facility)	905	913	913
More than 1000 cases (Facility)	896	907	914

Figure 46

Section 2D: Analysis of Survey Data

Satisfaction by Case Type and Call Volume (2019)

- The following table summarizes the reported level of satisfaction by pre-need vs at-need case type according to the facility and company size; case volume is determined by reported sales records (see Figure 47).

Level of Satisfaction	Burial		Cremation	
	At-need	Pre-need	At-need	Pre-need
Facility Call Volume				
Up to 150 cases	929	917	920	907
151 to 300 cases	933	930	925	887
301 to 1000 cases	926	917	917	921
More than 1000 cases	915	952	905	892
Parent Company Combined Call Volume				
Up to 150 cases	957	n/a	911	n/a
151 to 300 cases	950	946	945	948
301 to 1000 cases	935	940	928	926
More than 1000 cases	923	915	916	899
Call Volume by Facility within Parent Company				
Up to 150 cases (Company)				
Up to 150 cases (Facility)	957	n/a	911	n/a
151 to 300 cases (Company)				
Up to 150 cases (Facility)	953	936	944	961
151 to 300 cases (Facility)	948	956	947	924
301 to 1000 cases				
Up to 150 cases (Facility)	922	957	921	942
151 to 300 cases (Facility)	935	938	920	889
301 to 1000 cases (Facility)	939	931	933	930
More than 1000 cases				
Up to 150 cases (Facility)	926	906	918	895
151 to 300 cases (Facility)	929	923	924	885
301 to 1000 cases (Facility)	918	913	909	917
More than 1000 cases (Facility)	915	952	905	892

Figure 47

Section 2E

Survey Data Analysis: Satisfaction by Attributes
2017 – 2019

Section 2E: Analysis of Survey Data

Satisfaction with Specific Aspects of Funeral Experience

The survey included several specific questions about respondents' initial contact with the funeral home, the arranging funeral director, facilities and vehicles, and staff and services.

The incremental year over year increases seen in the overall level of satisfaction are driven by increases in satisfaction across all attributes. (See Figures 48 and 49.)

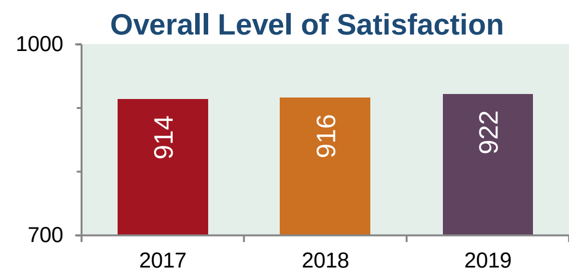


Figure 48

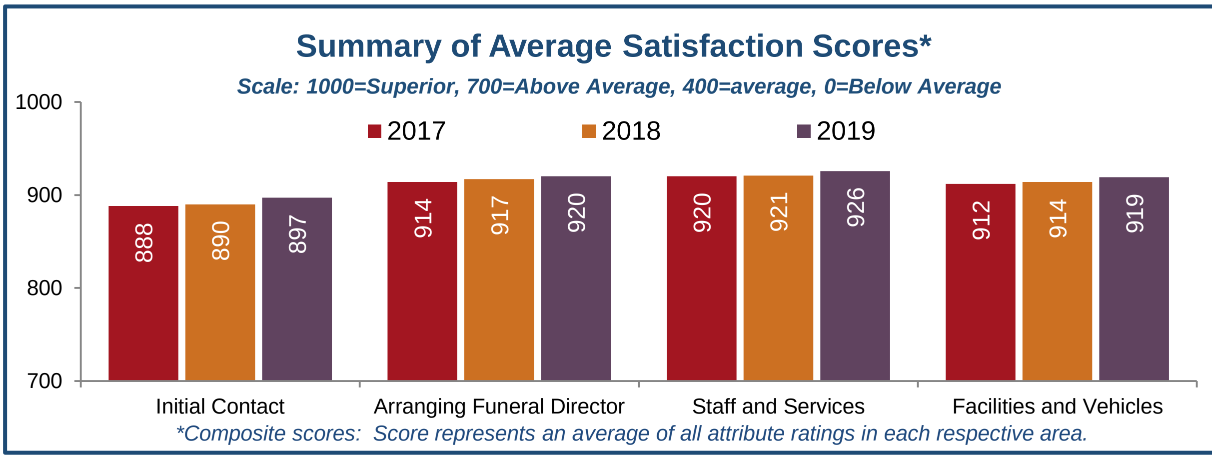


Figure 49

- Families were generally most satisfied with the visitation and service itself, in particular with the staff's friendly accommodation of their family and friends, and least satisfied with their initial experiences, in particular with their initial phone call and welcome on first arrival. (See Figure 50, next page.)

Verbatim Comments

** I cannot think of anything that could have been better…. Everything was perfect * We didn't have to worry about anything * [Mr. S] went above and beyond * 100% Everything was excellent * The staff made a difficult time easier * We were treated with dignity and respect * Professionalism of staff was out of this world! * Everyone was so caring and made sure of every detail! * Excellent service from start to end! * Seamless celebration * Service provided was over and above anything I expected. Exceptional! **

Section 2E: Analysis of Survey Data

2019 Attribute Ranking

Composite and individual attribute rankings for 2019 are shown below.

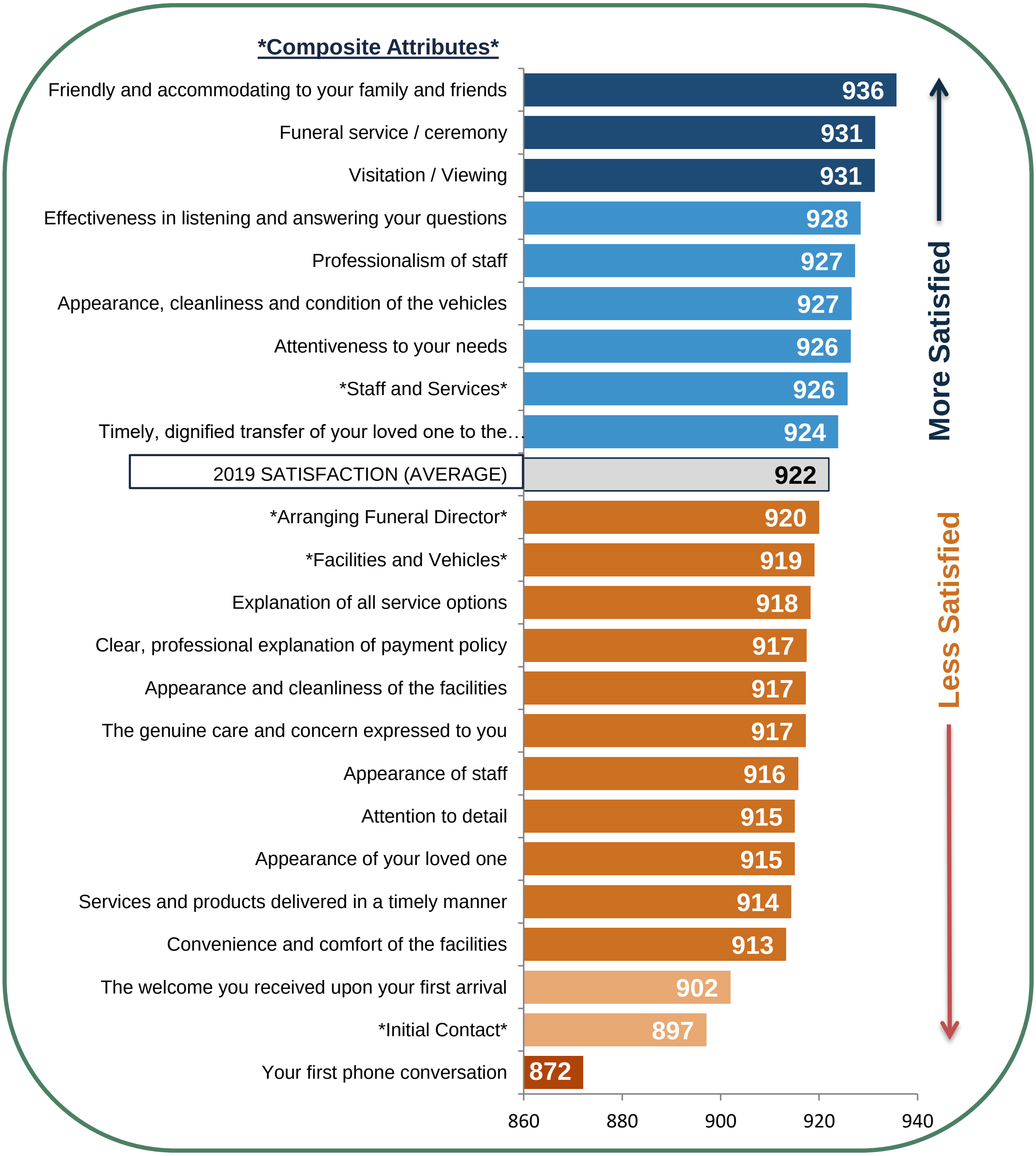


Figure 50

Section 2: Survey Data Analysis

Initial Contact

- In 2019, families attribute the highest level of satisfaction in their initial contact with the personal interactions - the genuine care and concern expressed to them (see Figure 51).
- However, the lowest satisfaction ratings across all aspects of the experience continue to come from elements of the initial contact: the first phone conversation and the welcome upon first arrival.

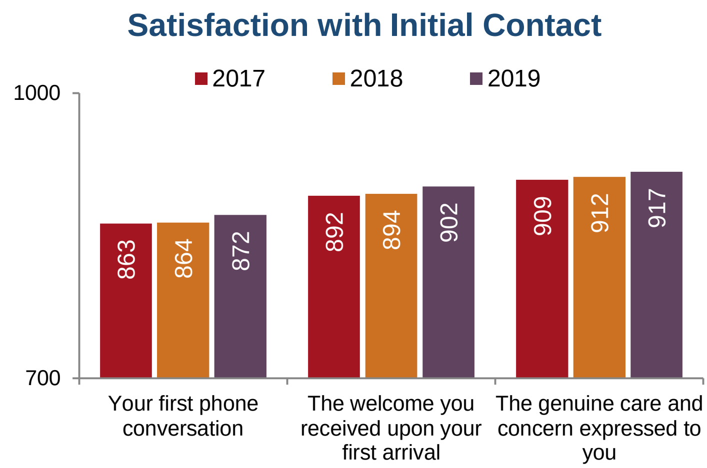


Figure 51

Positive interactions often focused on people: their caring, kindness, compassion and respect; on their willingness to help; and on their professionalism: their knowledge and courteous assistance with all details for a smooth experience.

Negative experiences were often the result of a situation where the family member did not feel their concerns were important: their calls were not answered, their requests were not honored, or they (or their loved one) were not treated with dignity or respect.

Arranging Funeral Director

- "Effectiveness in listening and answering your questions" and "attentiveness to your needs" were the highest rated attributes of the arranging funeral director in 2019. Their attention to details, organization and professionalism in creating a stress free experience was often noted (see Figure 52).
- Families' reported satisfaction with their arranging funeral director continues to be very consistent, with no significant changes from ratings of the previous two years for any attribute.

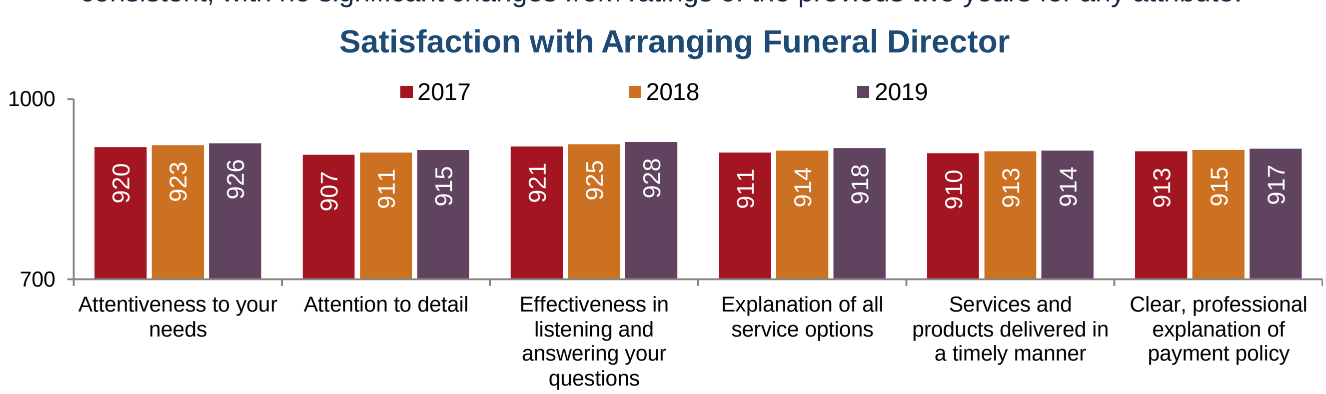


Figure 52

Section 2: Survey Data Analysis

Staff and Services

- The highest level of satisfaction reported is for a funeral home's staff and services, in particular, the staff's efforts to be friendly and accommodating (see Figure 53).
- The lowest scores in 2018 were for the appearance of the staff and their loved one's appearance.
- Survey comments frequently noted professionalism and attention to detail as key factors contributing to a positive overall experience, as well as a lack thereof in negative experiences.
- The kindness, compassion and care of the staff left a notable impression on many respondents as did their considerable efforts to take care of every detail for the family.

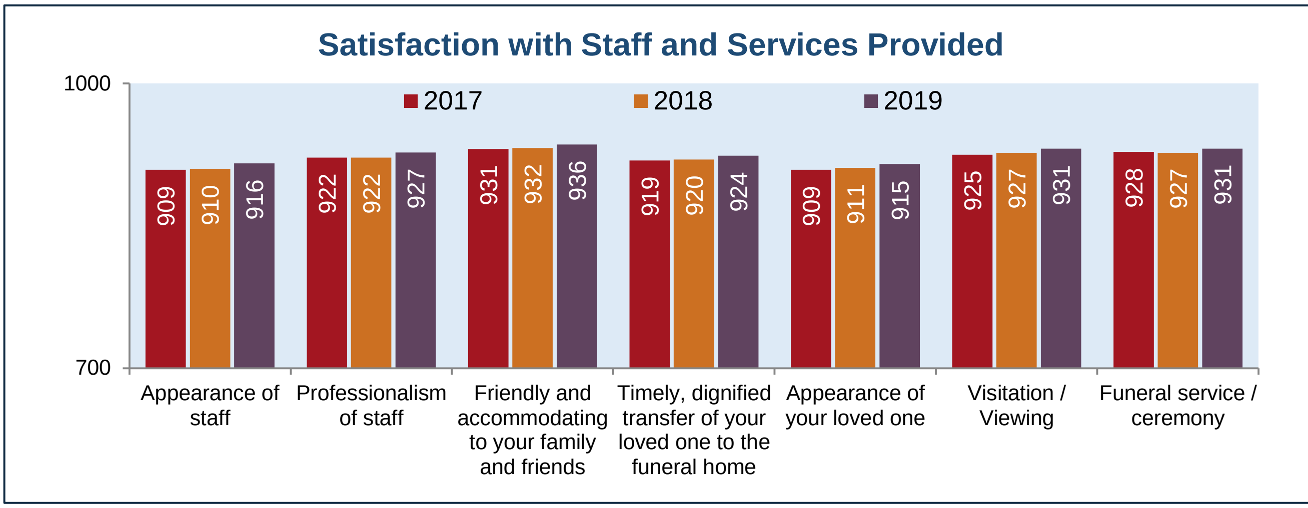


Figure 53

The staff was: "exceptional," "awesome," "extra caring," "compassionate," "very professional," "amazing," "excellent"

"I was taken care of throughout the entire process"

Facilities and Vehicles

- All facility and vehicle attributes show incremental changes leading to a pattern of improved satisfaction over the past few years (see Figure 54).
- Families are still more satisfied with the appearance and cleanliness of the vehicles than with the appearance, cleanliness or comfort of the facilities which, although improving, remains among the lowest rated of all attributes, with some respondents citing "a gloomy experience" or "outdated facilities."

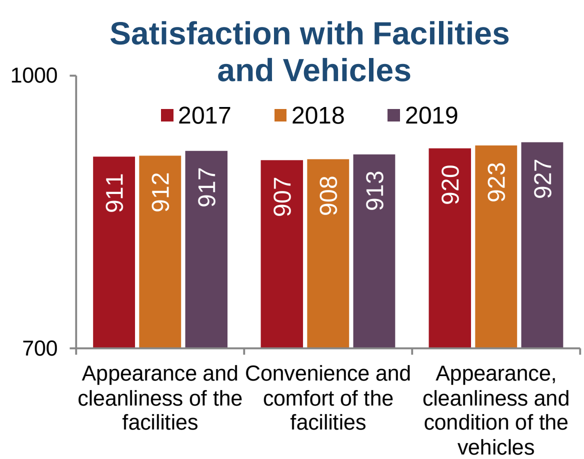


Figure 54

Section 2F

Analysis of Survey Data: Net Promoter Score and Likelihood to Recommend
2017 – 2019

Section 2F: Survey Data Analysis

Net Promoter Score (NPS)

How likely are you to recommend our firm to a friend or relative?

The Net Promoter Score (NPS) is a loyalty metric based on customers' likelihood to recommend a product or service. It is a valuable indicator in markets with a significant number of competing firms where potential customers have a greater tendency to ask friends or acquaintances for advice on a product or service.

Likelihood to Recommend

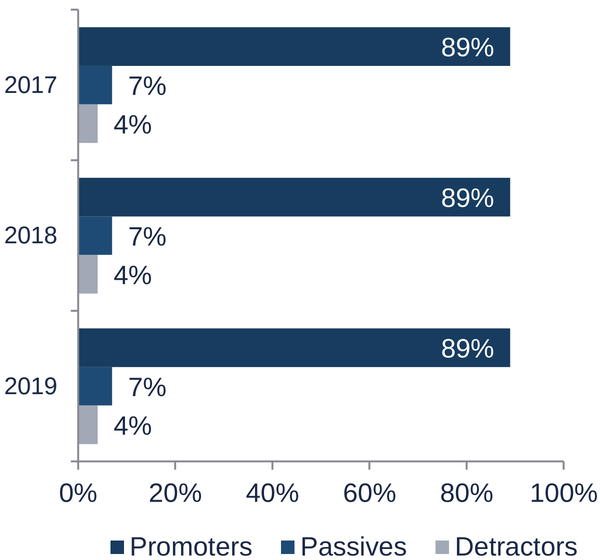


Figure 55

NPS

+85%

+85%

+85%

- With similar portions of respondents identified as promoters and detractors, the overall NPS score of 85% in 2019 remains unchanged from that of 2017 and 2018 (see Figure 55).
- At-need services consistently had more promoters and fewer detractors than pre-need services, with at-need burials receiving the highest overall Net Promoter Score (NPS) in 2019 (see Figure 56).

The Net Promoter Score (NPS) is determined by subtracting the percentage of Detractors (ratings 0-6) from the percentage of Promoters (ratings 9-10) on a 0-10 point rating scale based on survey responses to "overall likelihood to recommend".

- When case types are considered, at-need services consistently had more promoters than pre-need services, with at-need burials receiving the highest overall Net Promoter Score (NPS) in 2019.

	Burial		**Cremation**	
	At-Need	Pre-Need	At-Need	Pre-Need
Promoters	90%	88%	90%	88%
Passives	7%	7%	7%	7%
Detractors	3%	5%	4%	4%
NPS:	**+87%**	**+83%**	**+86%**	**+84%**

Figure 56

Section 2F: Survey Data Analysis

Net Promoter Score by Case Type and Market Factors or Region (2019)

- The following table shows the reported levels of satisfaction by pre-need vs at-need case types according to market factors and region (see Figure 57).

Net Promoter Score	Burial		Cremation		Overall 2019
	At-need	Pre-need	At-need	Pre-need	
Facility Type					
Combination FH and Cemetery	83%	83%	80%	82%	82%
Direct Cremation	83%	n/a	85%	82%	85%
Funeral Home	87%	84%	87%	83%	86%
Funeral Home and Crematory	88%	84%	88%	88%	88%
Cemetery Only	93%	n/a	n/a	n/a	93%
Market Size					
Under 50,000	87%	86%	86%	88%	87%
50,000 to 250,000	88%	87%	89%	84%	88%
250,000 to 1,000,000	84%	81%	83%	79%	83%
Over 1,000,000	86%	80%	85%	83%	85%
US Region					
North Central	86%	81%	86%	80%	85%
Northeast	86%	89%	89%	85%	87%
Northwest	78%	84%	81%	87%	81%
South Central	91%	88%	89%	89%	90%
Southeast	89%	80%	89%	84%	87%
Southwest	84%	84%	83%	85%	84%
Ethnicity					
White	87%	84%	87%	84%	85%
Hispanic	87%	91%	85%	90%	86%
African American	83%	76%	82%	n/a	81%
Asian*	n/a	n/a	94%	n/a	85%
Multiple Ethnicities	84%	81%	82%	73%	83%
Other	83%	85%	80%	68%	82%

Figure 57

Section 2F: Survey Data Analysis

Net Promoter Score by Case Type and Call Volume (2019)

- The following table shows the reported NPS according to pre-need vs at-need case types with respect to facility and company size; call volume is determined according to reported sales records (see Figure 58).

Net Promoter Score	Burial		Cremation		Overall 2019
	At-need	Pre-need	At-need	Pre-need	
Facility Call Volume					
Up to 150 cases	86%	82%	87%	85%	86%
151 to 300 cases	89%	86%	87%	81%	87%
301 to 1000 cases	87%	83%	86%	86%	86%
More than 1000 cases	82%	89%	79%	76%	81%
Parent Company Combined Call Volume					
Up to 150 cases	89%	91%	89%	n/a	90%
151 to 300 cases	92%	89%	90%	93%	91%
301 to 1000 cases	90%	90%	89%	85%	89%
More than 1000 cases	85%	81%	85%	83%	84%
Call Volume by Facility within Parent Company					
Up to 150 cases (Company)					
Up to 150 cases (Facility)	89%	91%	89%	n/a	90%
151 to 300 cases (Company)					
Up to 150 cases (Facility)	91%	90%	88%	93%	90%
151 to 300 cases (Facility)	92%	89%	92%	92%	92%
301 to 1000 cases					
Up to 150 cases (Facility)	89%	93%	90%	88%	90%
151 to 300 cases (Facility)	88%	92%	88%	80%	88%
301 to 1000 cases (Facility)	87%	91%	85%	90%	89%
More than 1000 cases					
Up to 150 cases (Facility)	85%	79%	87%	83%	85%
151 to 300 cases (Facility)	88%	84%	86%	79%	86%
301 to 1000 cases (Facility)	84%	81%	84%	86%	84%
More than 1000 cases (Facility)	82%	90%	80%	89%	82%

Figure 58

Section 2F: Survey Data Analysis

Likelihood to Recommend

- ***In 2019, consumers continued to be very likely to recommend their funeral home, with the level of compassion, professionalism and attention to detail significantly influencing positive responses.*** *(See Figure 59.)*

Overall Mean Likelihood to Recommend

Scale: 0=Not at all likely through 10=Extremely likely.

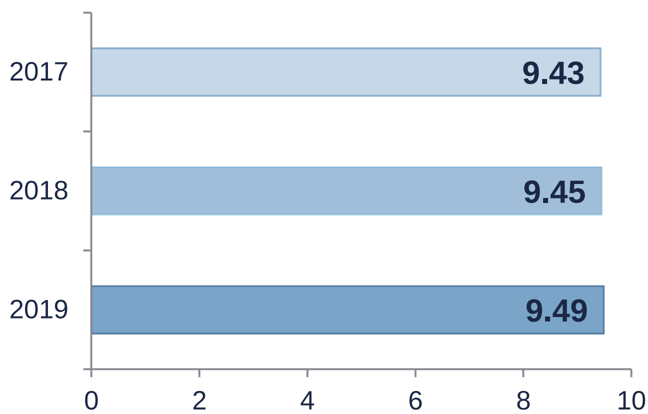


Figure 59

Commonly Cited Reasons for Rating

- Positive ratings frequently praised the staff:
  - Their compassion, caring, courtesy, respect, and kindness
  - Their professionalism
  - Their efforts to go above and beyond
- Negative ratings often cited:
  - Errors and a lack of attention to detail
  - Timing and delays (often several weeks)
  - Failure to return calls or otherwise follow-up
  - Costs of services or products

Overall Satisfaction Rating

- Over 96% of families, across all case types, rated their overall level of satisfaction with the funeral home as “superior” or “above average” in 2019 (see Figures 60 and 61).

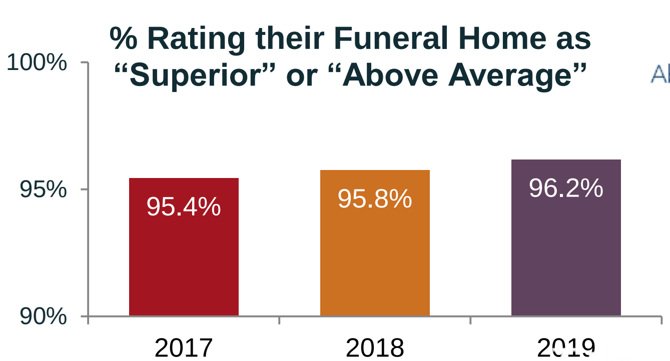


Figure 60

Satisfaction Rating: 2019

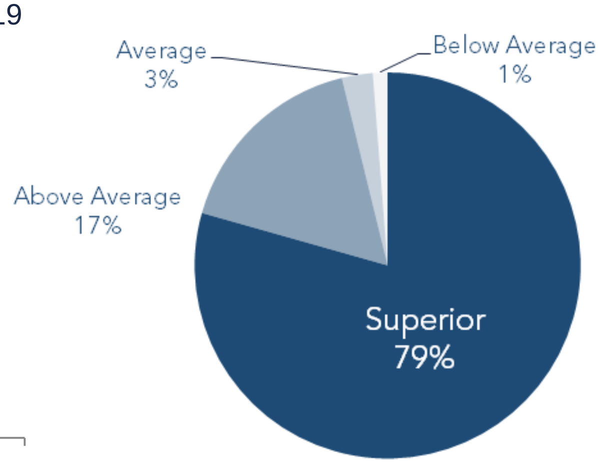


Figure 61

Section 2F: Survey Data Analysis

Overall Satisfaction Ratings by Case Type 2019

- In 2019, over 97% of families who chose at-need cremations with a memorial service reported their level of satisfaction with the funeral home as “superior” or “above average.” Traditional at-need burials and traditional at-need cremations were close behind (see Figure 62).

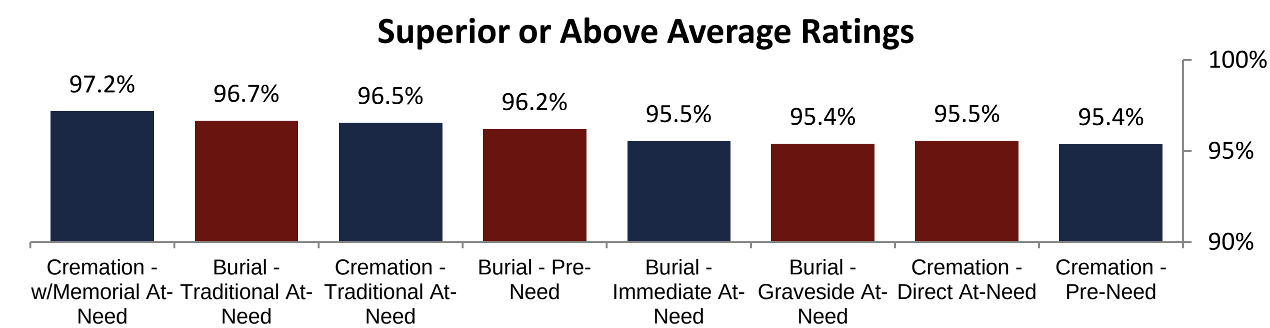


Figure 62

- While experiences with pre-need and direct at-need cremations, and graveside at-need and immediate need burials were all comparable in terms of average and below average ratings, families were more likely to recognize less than satisfactory cremation experiences as “average” while burial experiences were more likely to be rated “below average” (see Figures 63-64).

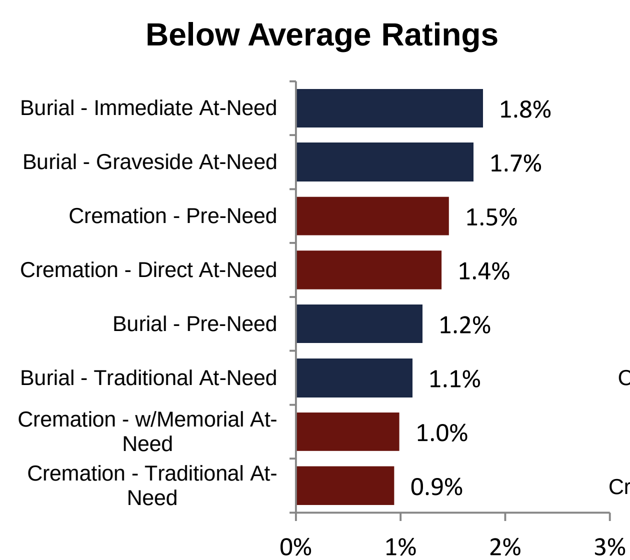


Figure 63

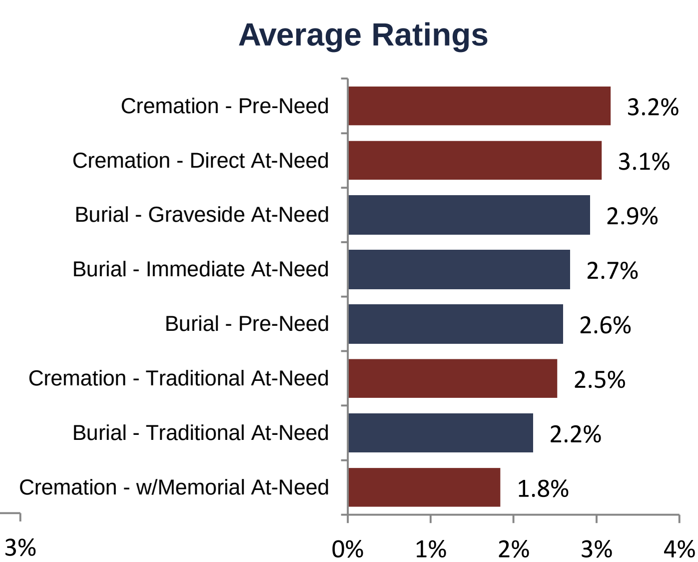


Figure 64

Historical ratings can be seen in Section 6 – Historical Trending.

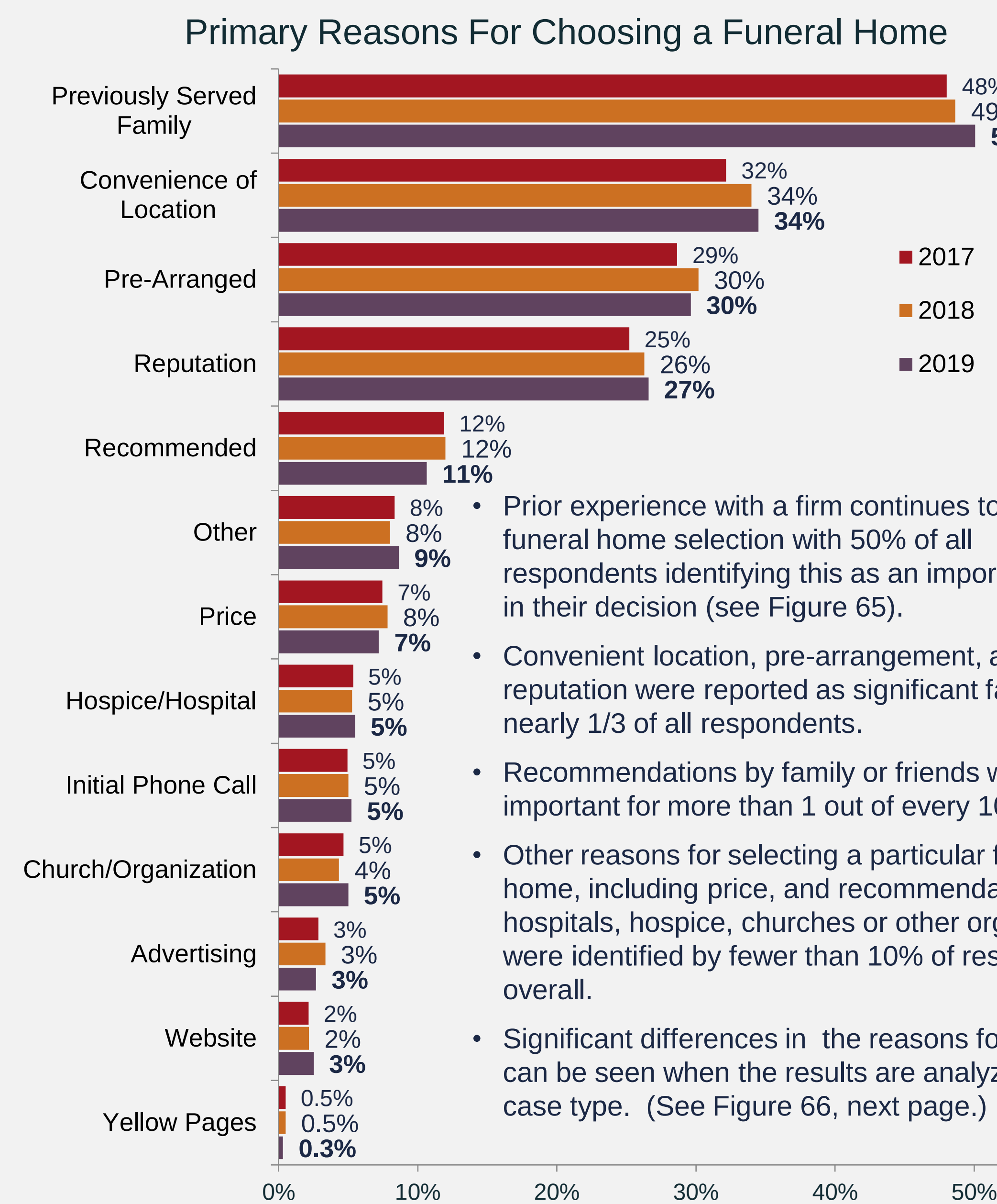
Section 2G

Analysis of Survey Data: Reasons for Selecting and Additional Information
2017 – 2019

Section 2: Survey Data Analysis

Reasons Funeral Home was Chosen

The reasons for choosing a funeral home continue to be seen in nearly the same proportions as in previous years. With very similar responses to those seen in prior years, previous service continues to be the most important consideration, followed by the convenience of the location, the existence of pre-arrangements, and a firm's reputation. Significant differences in motivation can be seen when case types are considered, most notably the effect of previous experiences, recommendations, and pricing.



- Prior experience with a firm continues to lead funeral home selection with 50% of all respondents identifying this as an important factor in their decision (see Figure 65).
- Convenient location, pre-arrangement, and reputation were reported as significant factors by nearly 1/3 of all respondents.
- Recommendations by family or friends were important for more than 1 out of every 10 families.
- Other reasons for selecting a particular funeral home, including price, and recommendations by hospitals, hospice, churches or other organizations were identified by fewer than 10% of respondents overall.
- Significant differences in the reasons for selection can be seen when the results are analyzed by case type. (See Figure 66, next page.)

Figure 65

Section 2: Survey Data Analysis

Reasons for FH Selection Differences by Case Type:

- Having previously served family is the most important factor for nearly 2/3 of those choosing burials but only 1/3 of cremations (see Figure 66).
- Recommendations are more important in at-need rather than pre-need situations.
- Pre-arrangements are cited more often for burials than for cremations.
- Price is a more important determining factor for families choosing cremations.
- Hospice or hospital recommendations are frequently noted for at-need cremations.

Reasons for Choosing A Funeral Home	Burial		Cremation		Overall 2019
	At-need	Pre-need	At-need	Pre-need	
Previously Served Family	62%	57%	41%	38%	50%
Convenience of Location	37%	30%	35%	29%	34%
Pre-Arranged	25%	76%	14%	66%	30%
Reputation	30%	24%	26%	22%	27%
Recommended	8%	1%	54%	7%	11%
Other	8%	2%	36%	7%	9%
Price	5%	6%	9%	8%	7%
Hospice/Hospital	3%	2%	9%	4%	5%
Initial Phone Call	4%	2%	8%	4%	5%
Church/Organization	6%	1%	17%	3%	5%
Advertising	2%	2%	3%	5%	3%
Website	2%	1%	4%	1%	3%
Yellow Pages	0.1%	0.2%	0.5%	0.1%	0.3%

Figure 66

Additional Information Requested

- Only a small proportion of all respondents requested additional information, with the percentages comparable to prior years in all categories. The most commonly requested information was on funeral pre-arrangements (see Figure 67).

May we assist you with additional information regarding … ?

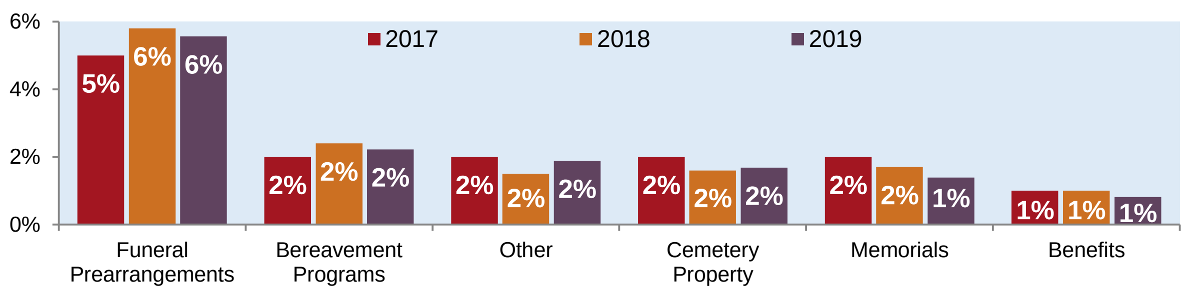


Figure 67

Section 3

Mature JCG Clients
2019

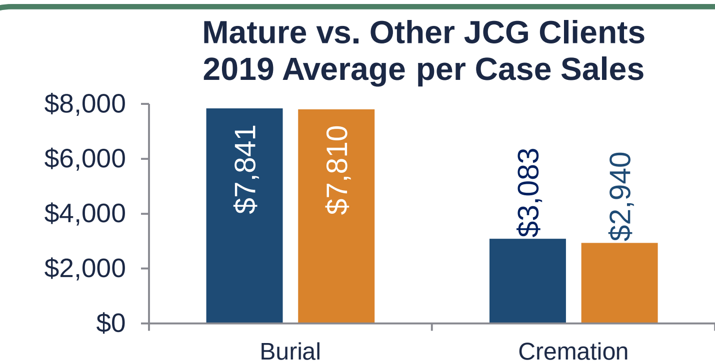
Section 3: Mature JCG Clients

Mature JCG Client Analysis: Sales Data

Many of the companies handling the funeral events reflected in the data have a longstanding relationship with Johnson Consulting Group's Management Support services and the Performance Tracker™. Results from client companies with at least 3 years of history with JCG's Management Support and Performance Tracker™ were compared to those not using JCG's Management Support Services or with a shorter relationship with JCG.

Average Sales per Case (Overall)

- Companies with JCG Management support and at least 3 years of participation in the Performance Tracker™ program recognized higher sales for burials and cremations alike, recognizing an additional $31 per case for burials, and $143 per case for cremations (see Figure 68).

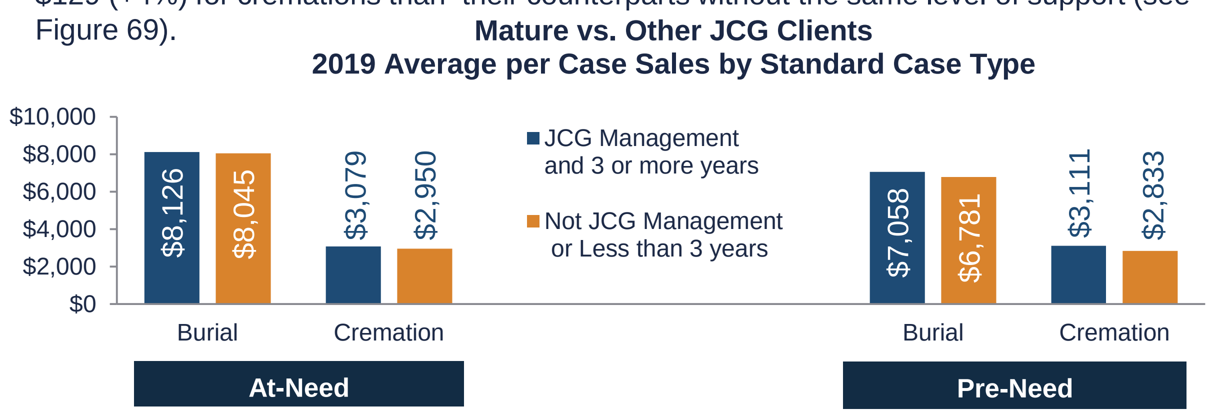


- Firms with JCG Management Support and 3 years or more of history with the Performance Tracker™ hold an advantage in terms of case sales over companies with a shorter history or without JCG support.

Figure 68

Average Sales per Case by Standard Case Type

- The higher average sales were seen among all case types, with pre-need burials and cremations recognizing an additional $277 and $278 respectively, for a 4% and 10% advantage, while at-need sales earned on average an additional $81 (+1%) for burials and $129 (+4%) for cremations than their counterparts without the same level of support (see Figure 69).



		At-Need Burial	At-Need Cremation		Pre-Need Burial	Pre-Need Cremation
2019 JCG Advantage	$	+$81	+$129		+$277	+$278
	%	+1%	+4%		+4%	+10%

Figure 69

Section 3: Mature JCG Clients

Mature JCG Client Analysis: Survey Data

Comparison of Mature and Other

Satisfaction Overall

- Client companies with JCG Management Support plus 3 years or more history with the Performance Tracker™ averaged 15 points higher in terms of reported levels of satisfaction when compared to companies newer to the relationship or not utilizing JCG's Management Services (see Figure 70).

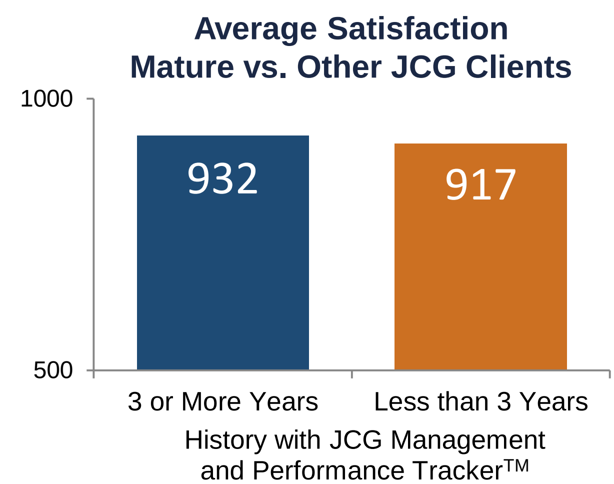


Figure 70

Satisfaction by Case Type

- The differences in satisfaction between companies utilizing JCG's management support with more than three years' experience with JCG's Performance Tracker™ and those with less were seen for both burials and cremations and in at-need as well as pre-need situations (see Figure 71).
- Families working with JCG management client companies report consistently high levels of satisfaction among all case types, while their counterparts reported lower levels of satisfaction across the board, with the lowest levels of satisfaction for cremation services, especially pre-need cremations.

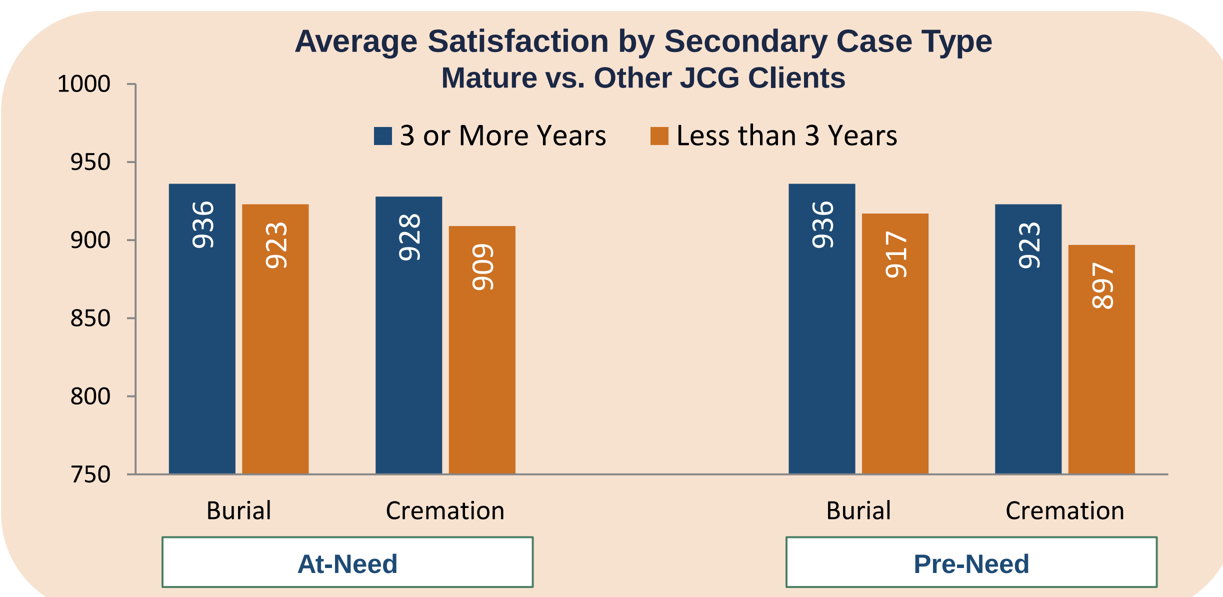


Figure 71

Section 4

Relationship of Sales and Survey Data
(Correlation Analysis)

Section 4: Relationship between Sales & Survey Data

Correlation Analysis

Likelihood to Recommend with Respect To Overall Satisfaction

To determine whether associations exist between likelihood to recommend and 1) average family satisfaction, and 2) average sales, correlation analysis was performed using 2019 survey results* (see Appendix for more on correlation).

- Not at all surprisingly, better satisfied families are more likely to recommend the services of a firm to others. At $R^2 = 0.76$ ($r = 0.87$) the correlation between a family's likelihood to recommend a firm's services and their reported overall level of satisfaction is extremely strong (see Figure 72).

* Facilities handling fewer than 12 cases are excluded from this analysis.

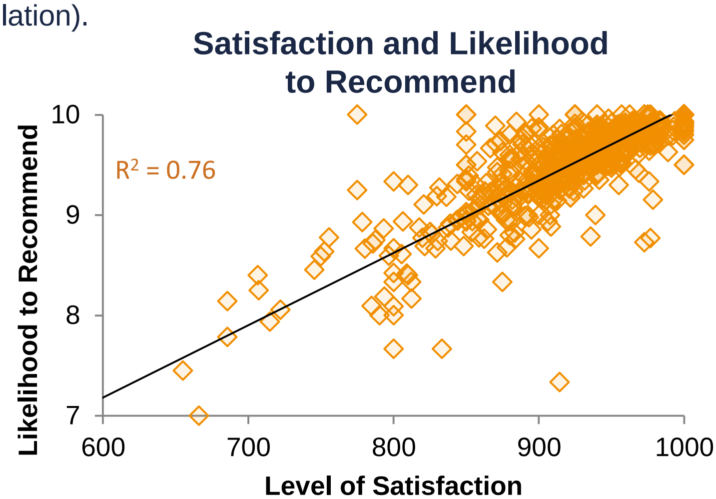


Figure 72

Likelihood to Recommend with Respect To Average Sale ($)

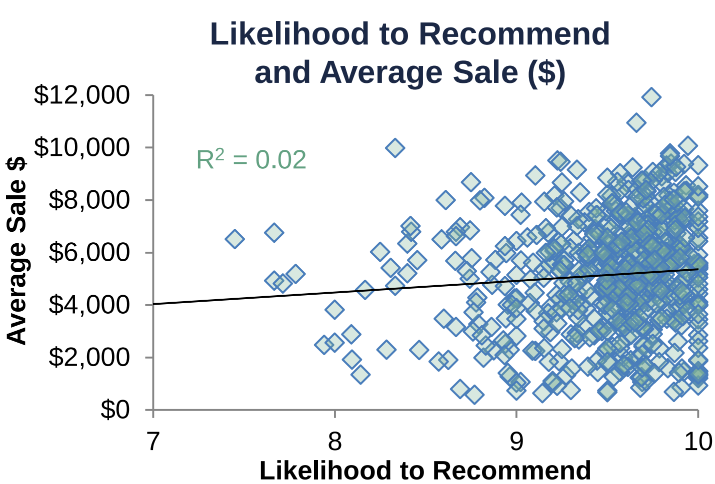


Figure 73

- At $R^2 = 0.02$, there is essentially no relationship between the amount a family spends on services and how likely they are to recommend the firm that provided those services. While there is a slight positive which indicates that those receiving higher priced services are somewhat more likely to recommend their funeral home to others, there is not a definitive relationship between the two factors other than costs are far more relevant to the decision (see Figure 73).

More about Correlation

A correlation indicates whether there is a systematic relationship between two variables (e.g., whether firms with higher satisfaction ratings tend to have higher sales), but does not determine whether having higher satisfaction ratings causes sales to be high **as there could be an entirely separate factor impacting both and influencing the relationship between two variables** (see Appendix for more).

Section 4: Relationship between Sales & Survey Data

Satisfaction and Net Promoter Score (NPS)

- With $R^2 = 0.57$ ($R = 0.76$) there is a strong correlation between the level of satisfaction and the net promoter score. Families satisfied with their experience are very likely to share their positive experiences, and those with negative experiences will pass those on as well. In fact, the level of satisfaction is responsible for approximately 60% of the difference in a facility's Net Promoter Score (see Figure 74).

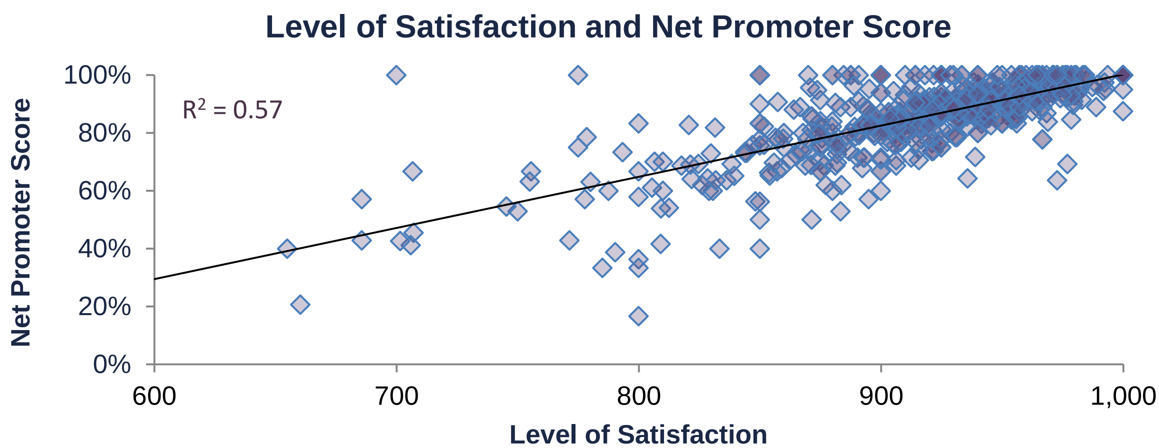


Figure 74

Satisfaction and Average Sale ($)*

- With $R^2 = 0.03$ ($R = 0.16$) there is minimal correlation between the average cost and the average level of satisfaction; the cost does not generally determine whether a customer will be satisfied with their experience and can be attributed to about 3% of the relationship. Other factors matter significantly more (see Figure 75).

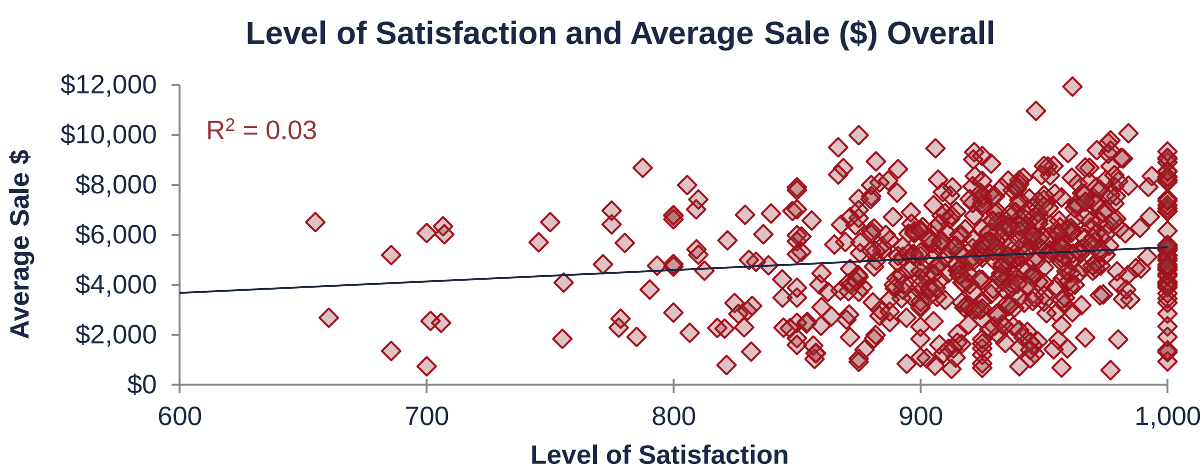


Figure 75

* Facilities handling fewer than 12 cases are excluded from this analysis;
average sales and satisfaction scores are determined per location.

Section 4: Relationship between Sales & Survey Data

Net Promoter Score (NPS) with respect to Average Sale

- There is also minimal correlation between a facility's overall average sale and its NPS, again with R^2 = 0.03 (R = 0.18), indicating other factors matter more. (See Figure 76.)
- While an NPS below 60% is often associated with a higher than average sale, many similar, or even higher, average sales are associated with a higher NPS.

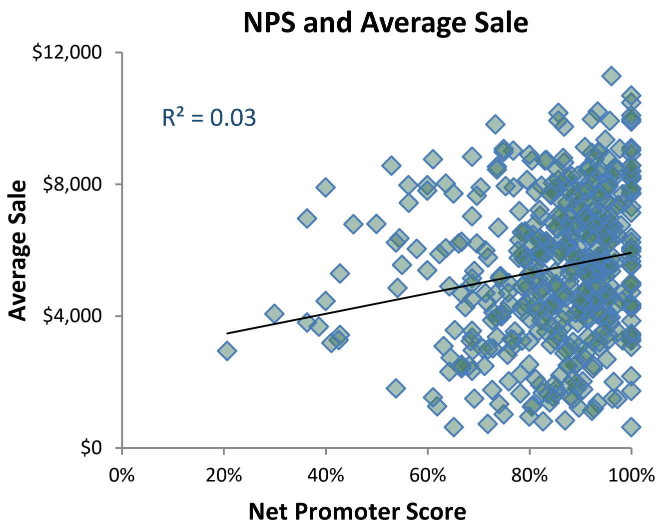


Figure 76

- One contributing factor associated with the correlation between the NPS and the average sale is the case type.
- The table below shows the correlations between the NPS and the average per case sale ($) by primary case type as well as for pre-need and at-need cases. (See Figure 77).
- The cost to families is a much bigger component driving the NPS for burials than it is for cremations, and there is a distinct difference in both for pre-need versus at-need services, with cost a much bigger factor in the NPS in pre-need scenarios.

NPS and Average Sale Correlation (r)				
2019 Overall	**0.18**			
	Burial		**Cremation**	
By Primary Case Type	0.31		0.17	
	At-need	**Pre-need**	**At-need**	**Pre-need**
By Secondary Case Type	0.11	0.45	0.19	0.24

Figure 77

- Higher values (whether more positive or more negative) represent stronger relationships between the two factors. Here, a strong correlation indicates the cost is a relevant factor in a facility's overall NPS; high and positive correlation indicates higher NPS are associated with a higher average sale; while a high and negative correlation (which is not the case here) indicates a higher NPS when the average sale is low.

Section 4: Relationship between Sales & Survey Data

Correlations between Satisfaction and Sales (2019)

- The following tables show the correlations between the reported level of satisfaction by pre-need vs at-need case types and the average per case sale ($), and between the reported level of satisfaction and the average service cost, a component of the per case sale (see Figure 78).
- Here, a strong correlation indicates the cost is a relevant factor in families' overall satisfaction with the experience; high and positive correlation indicates more satisfaction with a higher priced service (more amenities and details); while a high and negative correlation indicates a higher level of satisfaction when the cost was low.
- While none of these are particularly strong, differences can be seen indicating where the average sale overall may be a bigger factor in a families satisfaction, and in particular, that the service cost is a bigger driver of satisfaction for cremations than it is for burials.

Satisfaction and Average Sale Correlation (r)				
2019 Overall	**0.16**			
	Burial		**Cremation**	
By Primary Case Type	0.14		0.10	
	At-need	**Pre-need**	**At-need**	**Pre-need**
By Secondary Case Type	0.09	0.16	0.12	0.10

Satisfaction and Average Service Cost Correlation (r)				
2019 Overall	**0.13**			
	Burial		**Cremation**	
By Primary Case Type	0.02		0.13	
	At-need	**Pre-need**	**At-need**	**Pre-need**
By Secondary Case Type	0.04	0.04	0.15	0.06

Figure 78

Section 4: Relationship between Sales & Survey Data

Correlation between Satisfaction and Average Sale, by Case Type and Market Factors or Region (2019)

- The following table shows the correlations between the reported level of satisfaction and the average sale per case overall, by case type, and by pre-need vs at-need (see Figure 79).

Correlation				
2019 (Overall)	0.16			
	Burial		Cremation	
Case Type	0.14		0.10	
	At-need	Pre-need	At-need	Pre-need
Market Factor				
Facility Type				
Combination FH and Cemetery	0.25	-0.27	-0.25	-0.24
Direct Cremation	0.14	n/a	0.54	-0.13
Funeral Home	0.07	0.19	0.06	0.08
Funeral Home and Crematory	0.07	0.06	0.36	0.42
Cemetery Only	n/a	n/a	n/a	n/a
Market Size				
Under 50,000	0.15	0.09	0.09	0.08
50,000 to 250,000	0.04	0.17	0.12	0.10
250,000 to 1,000,000	0.15	0.23	0.19	0.04
Over 1,000,000	-0.05	0.24	0.19	0.10
US Region				
North Central	-0.23	0.24	0.07	0.13
Northeast	0.10	0.19	0.09	0.12
Northwest	0.01	0.00	0.28	-0.08
South Central	0.00	0.03	0.16	-0.12
Southeast	0.17	0.21	0.13	-0.13
Southwest	0.03	-0.04	0.12	-0.16
Ethnicity				
White	-0.07	0.15	0.15	0.13
Hispanic	0.20	0.27	-0.08	0.00
African American	-0.02	0.15	0.35	n/a
Asian	n/a	n/a	n/a	n/a
Multiple Ethnicities	-0.13	-0.11	-0.08	0.07
Other	n/a	n/a	n/a	n/a

Figure 79

Section 4: Relationship between Sales & Survey Data

Correlation between Satisfaction and Service Portion of a Sale, by Case Type and Market Factors or Region (2019)

- The following table shows the correlations between the reported level of satisfaction and the service component, overall, by case type, and by pre-need vs at-need (see Figure 80).

Correlation				
2019 (Overall)	**0.16**			
	Burial		**Cremation**	
Case Type	**0.14**		**0.10**	
	At-need	**Pre-need**	**At-need**	**Pre-need**
Market Factor				
Facility Type				
Combination FH and Cemetery	-0.05	-0.19	-0.05	-0.30
Direct Cremation	-0.04	n/a	0.41	-0.01
Funeral Home	0.06	0.11	0.10	0.05
Funeral Home and Crematory	-0.04	0.06	0.36	0.27
Cemetery Only	n/a	n/a	n/a	n/a
Market Size				
Under 50,000	0.04	0.12	0.13	-0.01
50,000 to 250,000	0.01	-0.01	0.17	0.09
250,000 to 1,000,000	0.18	0.18	0.21	-0.06
Over 1,000,000	-0.04	0.04	0.14	0.14
US Region				
North Central	0.08	-0.02	0.05	0.13
Northeast	0.16	0.13	0.15	0.07
Northwest	0.01	0.03	0.29	-0.07
South Central	0.04	0.05	0.18	-0.24
Southeast	0.03	0.11	0.14	0.13
Southwest	0.09	0.00	0.15	0.08
Ethnicity				
White	0.06	0.08	0.15	0.06
Hispanic	-0.02	0.48	0.06	-0.04
African American	-0.37	-0.51	0.54	-0.85
Asian	n/a	n/a	n/a	n/a
Multiple Ethnicities	-0.15	-0.15	0.00	0.12
Other	n/a	n/a	n/a	n/a

Figure 80

Section 4: Relationship between Sales & Survey Data

Correlation between Satisfaction and Average Sale, or Service Portion of a Sale, by Call Volume (2019)

- The following tables summarize the correlations between the reported level of satisfaction according to the facility and company size; case volume is determined by reported sales records (see Figure 81).

Correlation: Satisfaction and Average per Case Sale				
2019 (Overall) 0.16	**Burial 0.14**		**Cremation 0.10**	
	At-need	**Pre-need**	**At-need**	**Pre-need**
Facility Call Volume				
Up to 150 cases	0.10	0.11	0.13	0.13
151 to 300 cases	0.09	0.38	0.06	0.12
301 to 1000 cases	-0.13	0.11	0.13	-0.02
More than 1000 cases	n/a	n/a	n/a	n/a
Parent Company Combined Call Volume				
Up to 150 cases	-0.35	0.22	0.53	0.34
151 to 300 cases	0.09	0.17	0.28	0.34
301 to 1000 cases	-0.03	0.01	-0.04	0.11
More than 1000 cases	0.09	0.12	0.11	0.06

Correlation: Satisfaction and Service Portion of Case Sale				
2019 (Overall) 0.13	**Burial 0.02**		**Cremation 0.13**	
	At-need	**Pre-need**	**At-need**	**Pre-need**
Facility Call Volume				
Up to 150 cases	0.08	0.09	0.16	0.09
151 to 300 cases	-0.06	0.02	0.10	0.04
301 to 1000 cases	-0.09	-0.08	0.17	-0.02
More than 1000 cases	n/a	n/a	n/a	n/a
Parent Company Combined Call Volume				
Up to 150 cases	-0.24	0.34	0.38	0.36
151 to 300 cases	0.13	0.28	0.31	0.18
301 to 1000 cases	0.07	-0.11	-0.03	0.11
More than 1000 cases	0.03	0.03	0.16	0.02

Figure 81

Section 5

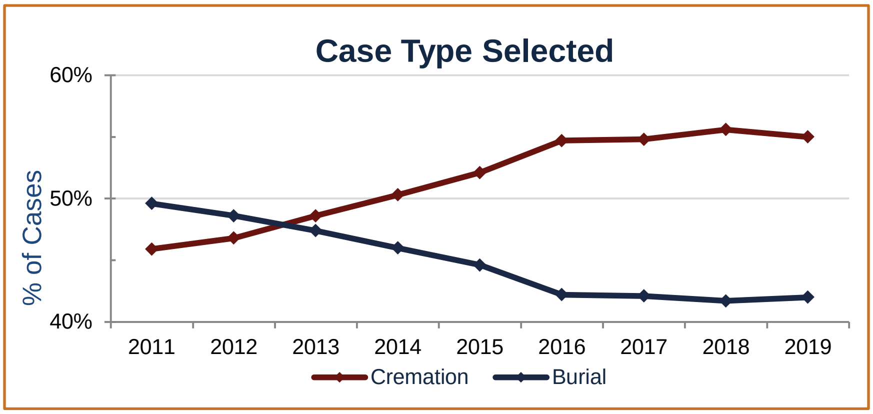
Historical Trending: Significant Trends
2011 - 2019

Section 5A

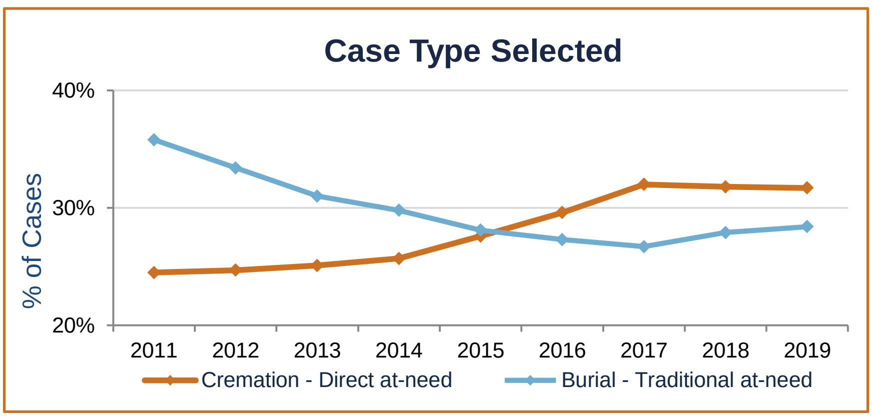
Historical Trending: Significant Trends - Sales 2011 - 2019

Section 5A: Significant Trends – Sales

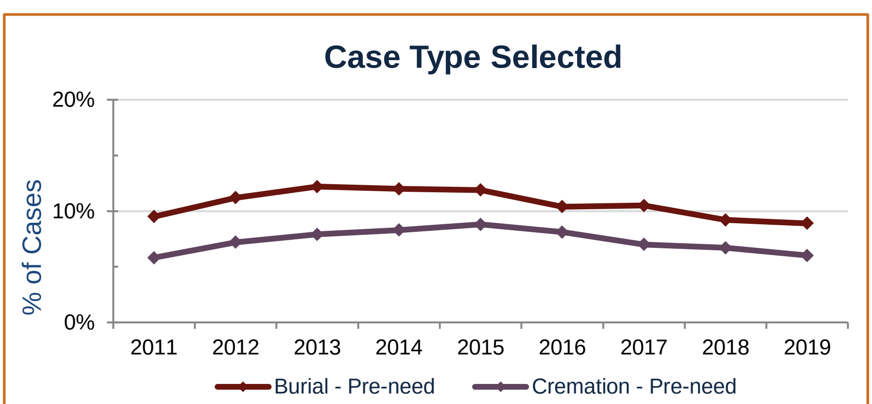
Sales Trends: Case Type as % of Cases



While the proportion of cases represented by cremations increased and burials correspondingly decreased from 2011 to 2016, the trend has stabilized in recent years with approximately 55% of cases as cremations and 42% burials.



The most significant drivers of this change can be seen in the increase in direct at-need cremations, from 25% to 32% of all cases, and a drop from 36% to 27% for traditional at-need burials.

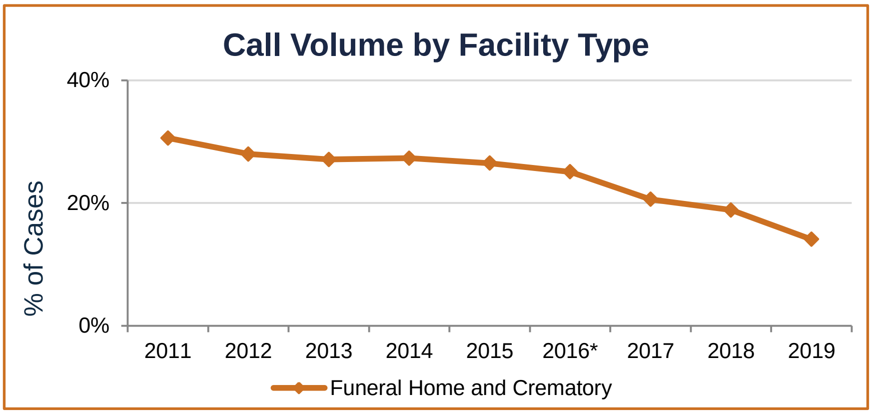


The proportion of cases represented by pre-need burials and cremations have both been declining as a % of all cases since peaking in 2015. Pre-need burials are down from 12% to 9%, and pre-need cremations from 9% to 6% of all cases.

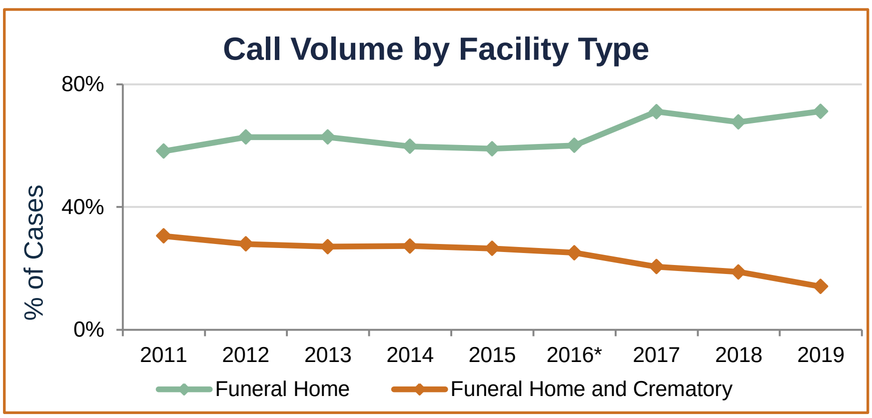
Representative of JCG/Performance Tracker™ client base; may not reflect industry*

Section 5A: Significant Trends – Sales

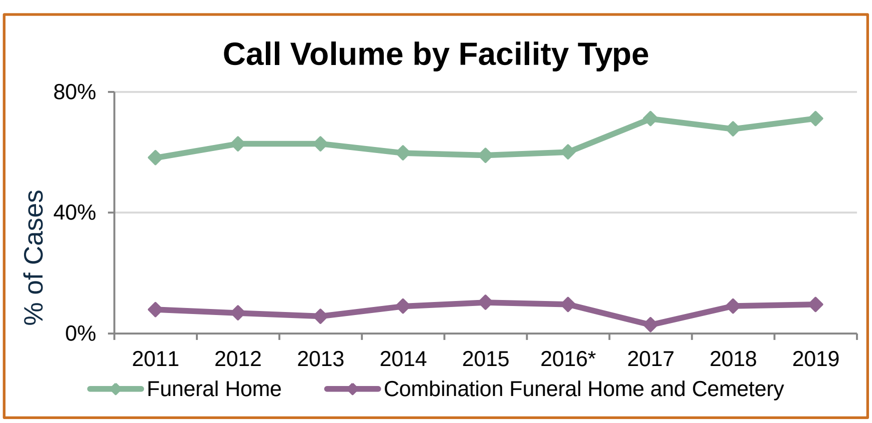
Sales Trends: Facility Type as % of Cases



The proportion of cases handled by Funeral Home and Crematory facilities have gradually declined from approximately 30% to 15% of all cases



Until 2016, Funeral Homes represented a relatively constant 60% of cases. Since 2017, they represent roughly 70% of cases, accounting for some of the decline in market share carried by Funeral Home and Crematories.

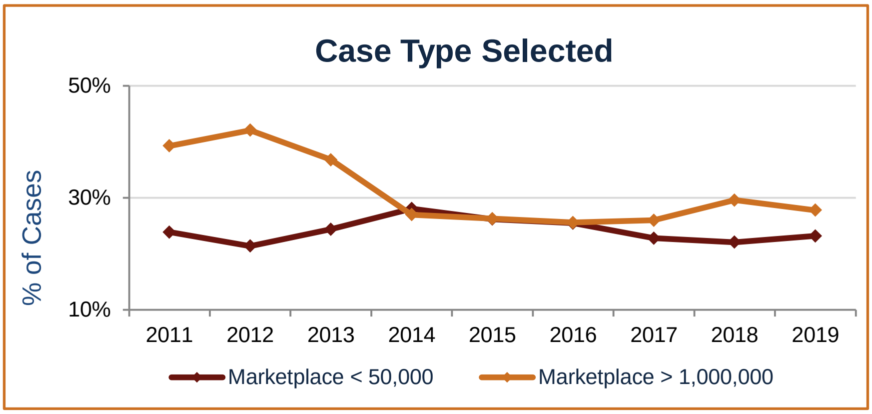


An anomaly can be seen in 2017 with a “spike” in cases arranged at Funeral Homes and a corresponding drop in cases handled by Combination FH and Cemetery. This is likely due to an outside influence (such as a change in participating facilities).

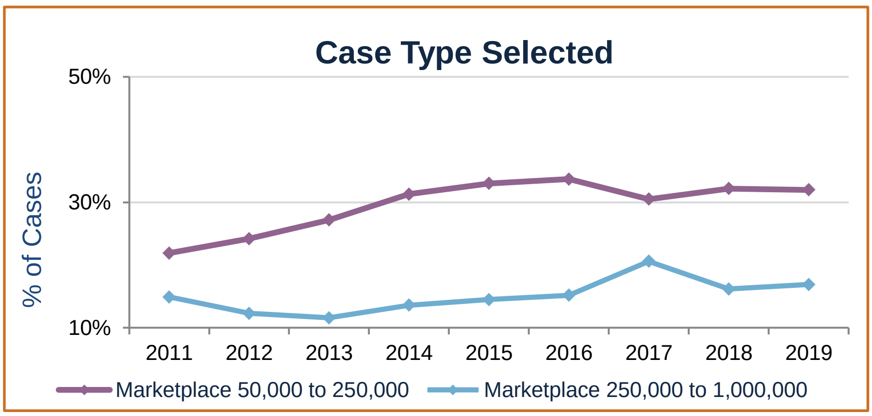
Representative of JCG/Performance Tracker™ client base; may not reflect industry*

Section 5A: Significant Trends – Sales

Sales Trends: Marketplace as % of Cases

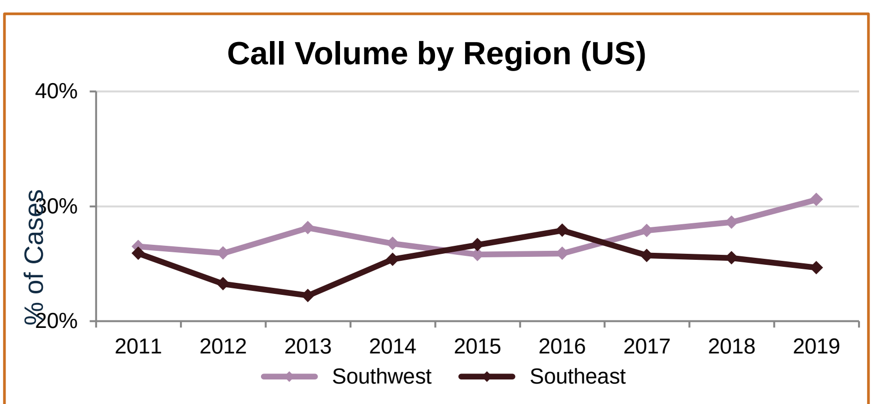


Cases handled by facilities located in smaller marketplaces increased from 2011 to 2014 while fewer were handled by facilities located in larger markets. The largest and smallest marketplaces have each represented roughly 25% of the cases over the past 5 years.



Some of the decline in cases represented by facilities in large markets can be attributed to the increased share handled by midsized markets. Note the 2017 anomaly can be seen here as well, adding evidence to the existence of an additional factor for consideration.

Sales Trends: Region as % of Cases*

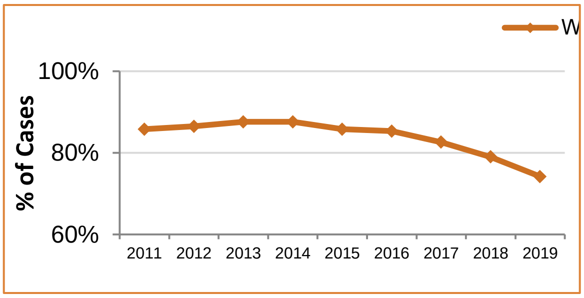


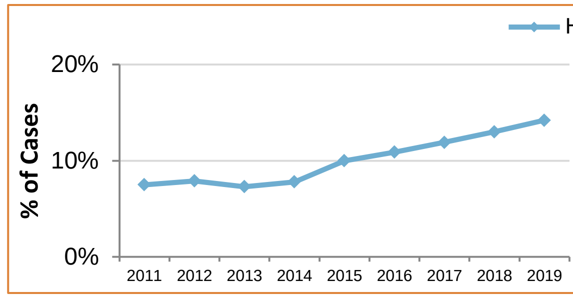
The majority of regions have stable representation in terms of the proportion of cases. However since 2016, the Southwest reflects an additional 5% of the market representation while the Southeast is represented by a corresponding decline.

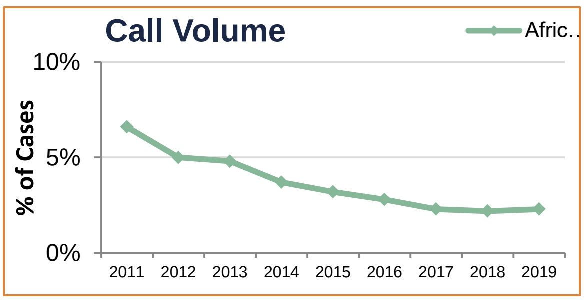
Representative of JCG/Performance Tracker™ client base; may not reflect industry*

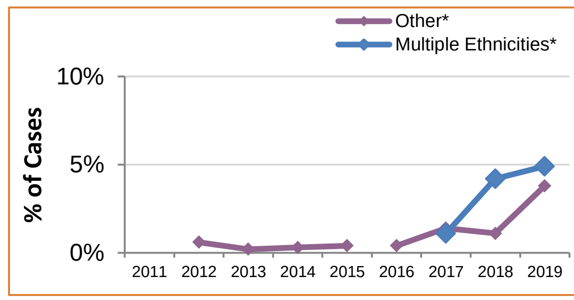
Section 5A: Significant Trends – Sales

Sales Trends: Ethnicity as % of Cases



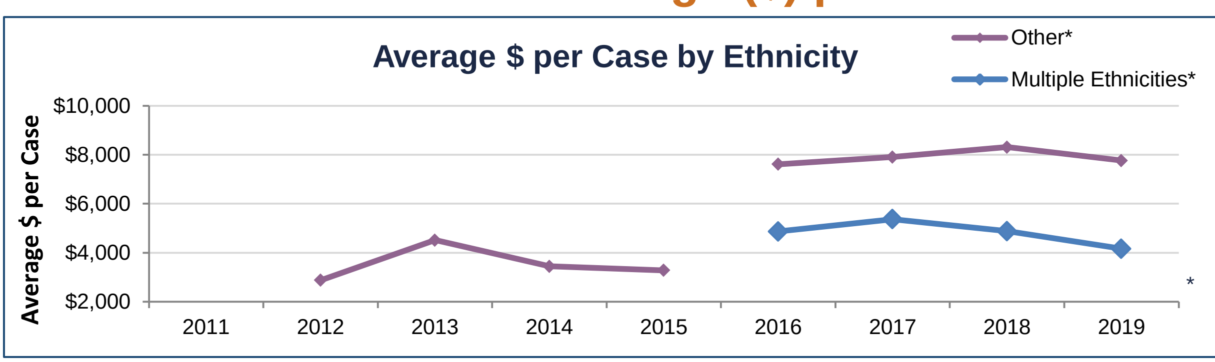






Clear trends can be seen in each demographic category as those identifying as White and African American make up a smaller portion of overall cases while Hispanic, Other and those identifying multiple ethnicities represent a significantly larger portion

Sales Trends: Average ($) per Case

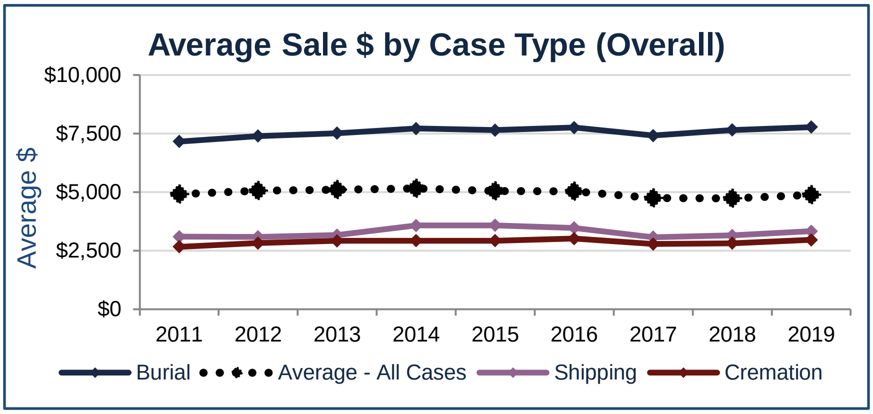


The importance of recognizing the changing demographics and the needs of an ethnically diverse population is reflected in the average sales; the 4% identifying as “Other” have the highest overall average sale, at roughly $8,000, nearly $3,000 over the collective average. This value has remained consistent even as the proportion of cases represented by this group increased significantly. At the same time, the average per case sale of those identifying multiple ethnicities has declined significantly, potentially in response to a changing composition of those included in this group. Further analysis would provide additional insight.

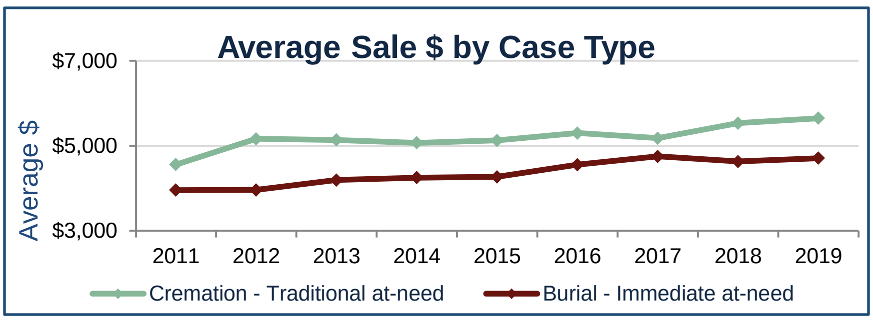
Representative of JCG/Performance Tracker™ client base; may not reflect industry*

Section 5A: Significant Trends – Sales

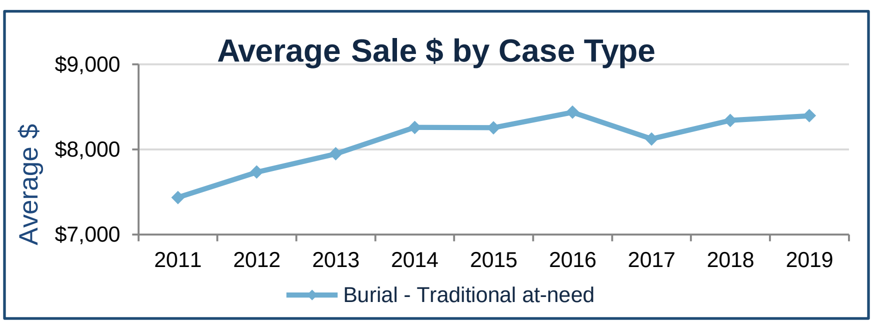
Sales Trends: Average $ Per Case



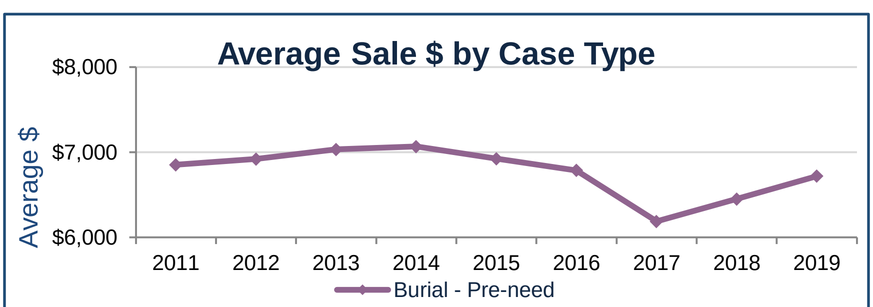
The overwhelming trend for the average per case sale is "consistency. All case types have seen a gradual trend, increasing by roughly 10% since 2011, however the shift in case types from higher priced burials to lower priced cremations has lowered the overall average in recent years.



Traditional at-need cremations and immediate at-need burials show significant trends as the average values increased by approximately 20% since 2011.



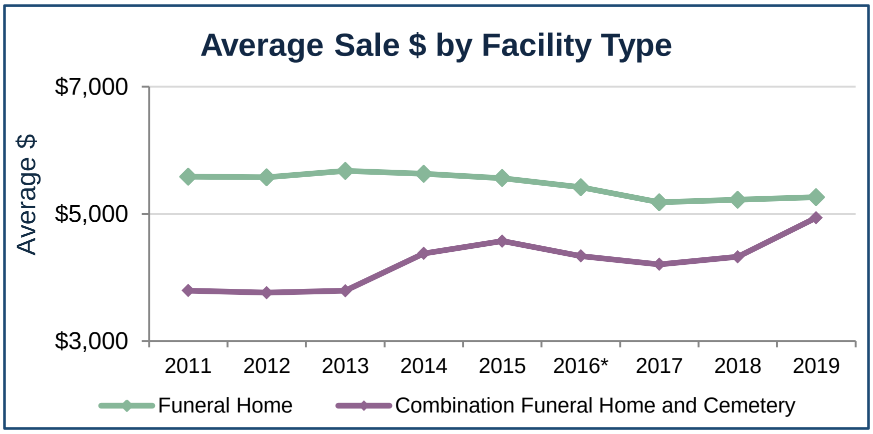
The average sale per case for traditional at-need burials had been steadily increasing from 2011 to 2016, however following a 4% drop in 2017, the average case, while increasing, is still below the 2016 high of $8,437.



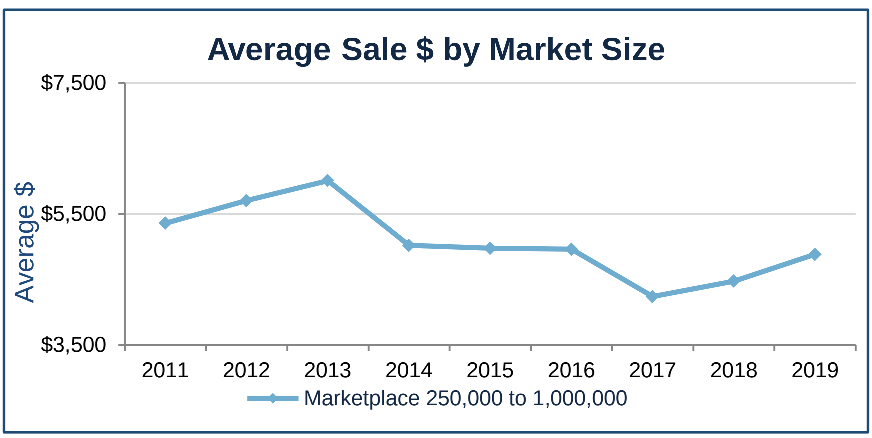
Pre-need burials show a significant drop in the average sale per case in 2017, however the average value was already dropping at that point, following a high of $7,068 in 2014. The average sale pre-need case sale has increased nearly 10% since 2017.

Section 5A: Significant Trends – Sales

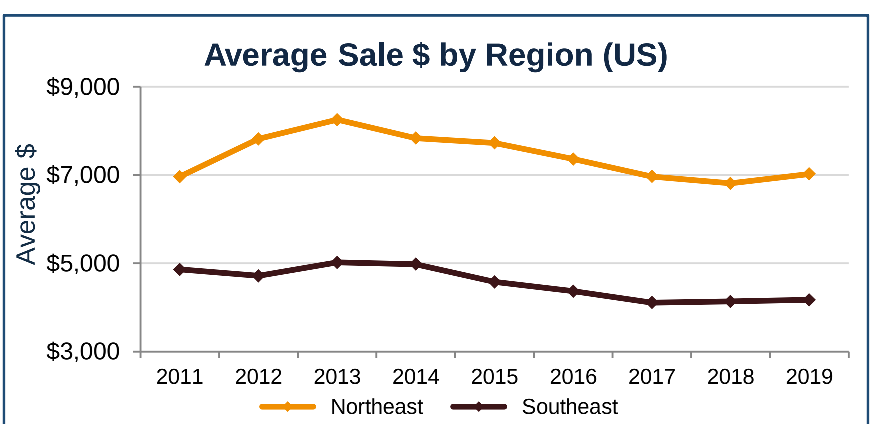
Sales Trends: Average ($) Per Case



Funeral Homes show evidence of an approximate 10% decrease from 2013 to 2017, however the trend suggests that the average has currently stabilized at just over $5,000. Combination FH and Cemetery facilities have increased from an average of about $3,700 to near the average represented by all facilities.



The average sale in larger mid-sized smaller large markets shows a more significant amount of variation, especially in light of the consistency of other sales trends. Additional analysis regarding factors and impacts in these markets would provide relevant insight.



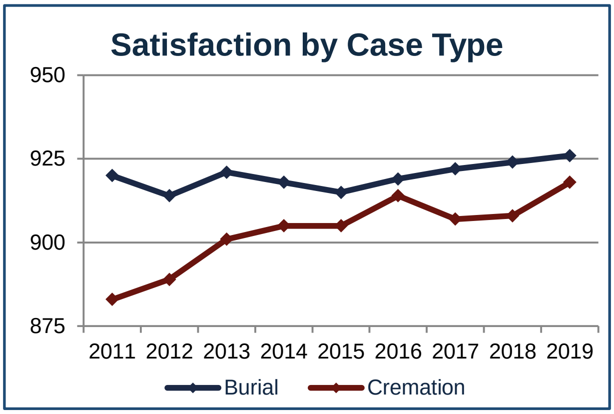
The average per case sales in both the Northeast and Southeast regions of the US have gradually declined by nearly 20% since a peak in both regions in 2013.

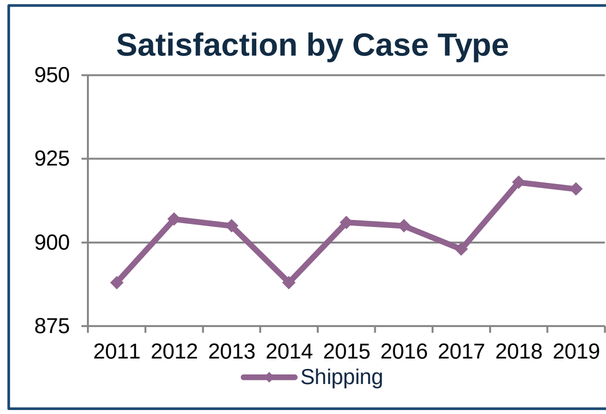
Section 5B

Significant Trends: Survey Results - Satisfaction
2011 - 2019

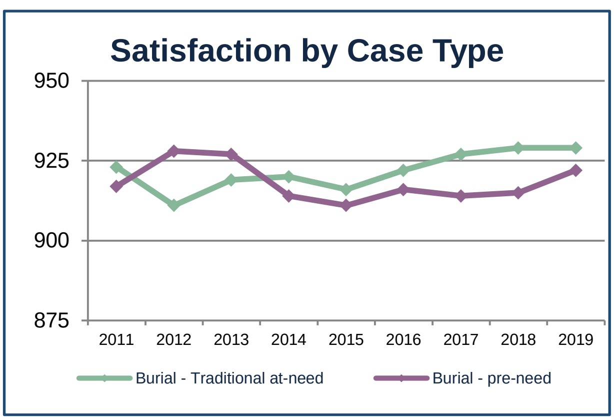
Section 5B: Significant Trends – Survey Results

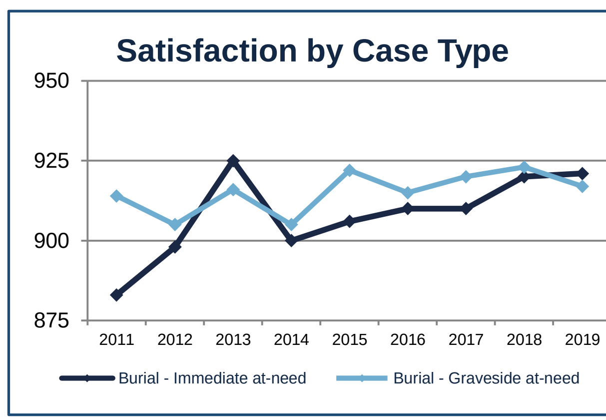
Level of Satisfaction: Trends by Case Type

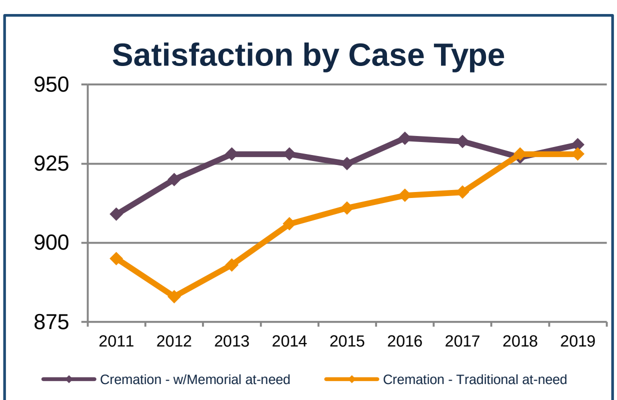


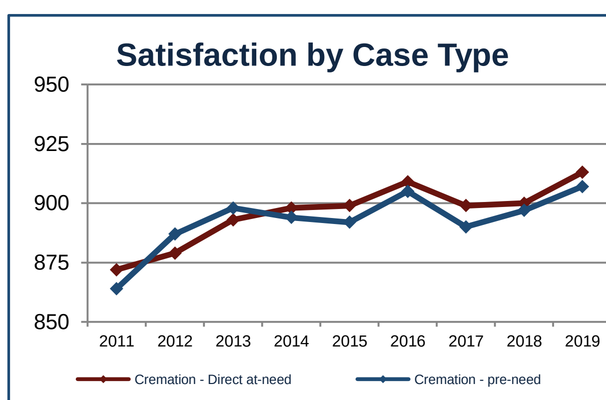


Reported levels of satisfaction have been trending upward, or maintaining an already high level, across nearly all case types. The levels of satisfaction for cremations overall, and traditional at need cremations show the most significant increases over time.





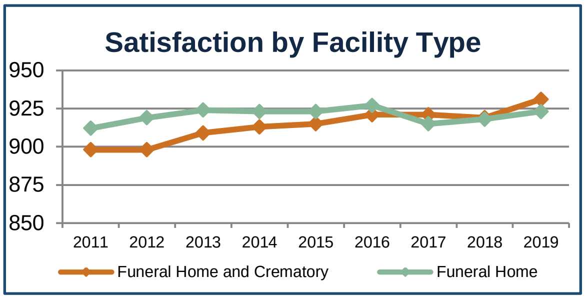


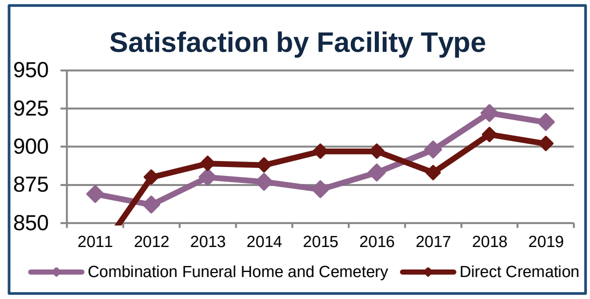


Section 5B: Historical Trends – Survey Results

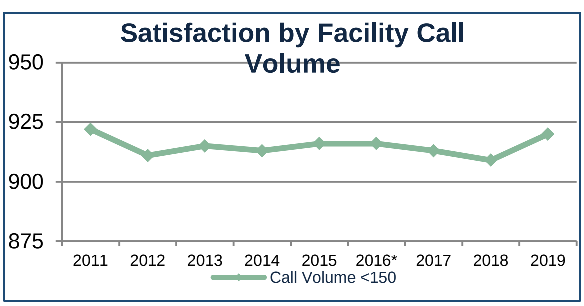
Level of Satisfaction: Trends by Market Factors

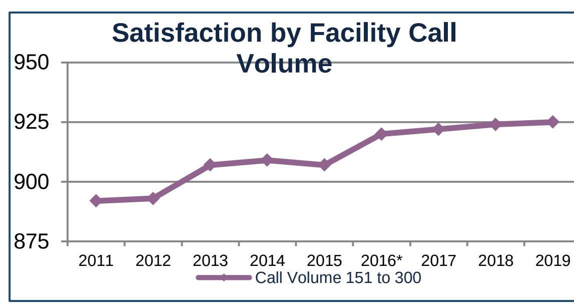
Family satisfaction levels with Funeral Home and Crematories have trended steadily upward, surpassing Funeral Homes, which despite a small dip in 2017, have been rated at over 920 since 2013. Combination Funeral Homes and Crematories and Direct Cremation facilities have also been on a consistent upward trend with both showing considerable improvement over time. An anomaly in 2017 warrants further investigation into factors.

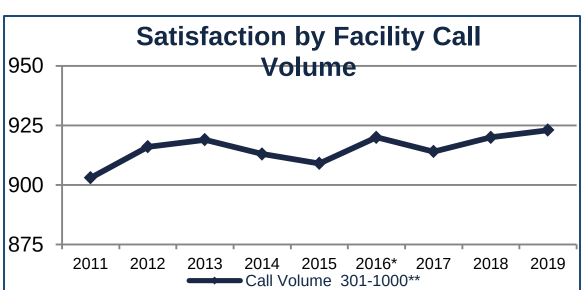


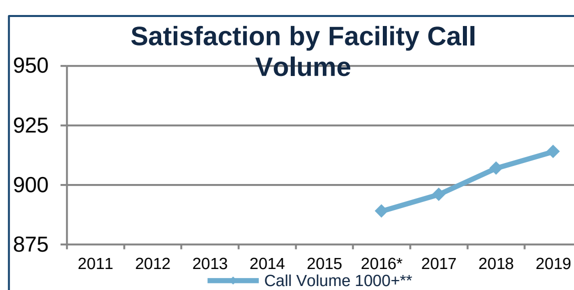


Reported levels of satisfaction with facilities arranging up to 150 cases has remained constant while all larger facilities reflect increasing levels of satisfaction over time. Facilities handling over 1000 cases have the lowest overall level of satisfaction among facility sizes, however also appear to be consistently improving. Families reported the highest level of satisfaction with mid-sized facilities, those handling 151-300 cases. Additional analysis of the trends for facilities with respect to the company size would provide additional insight.





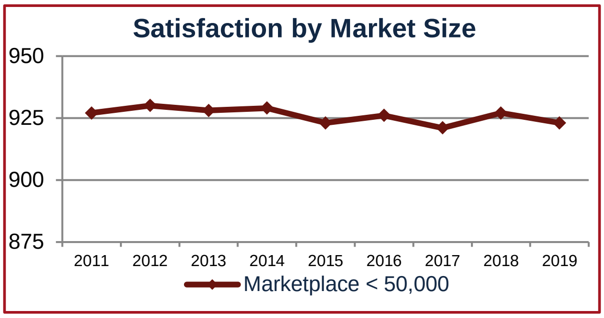


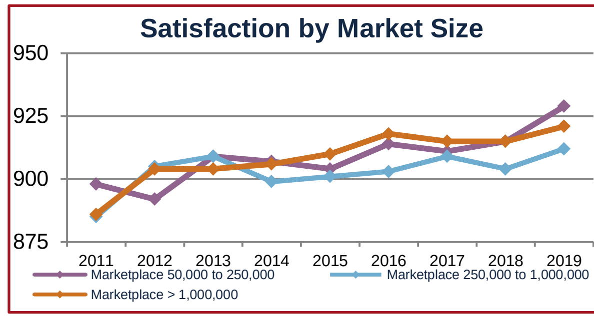


Section 5B: Historical Trends – Survey Results

Level of Satisfaction: Trends by Market Factors

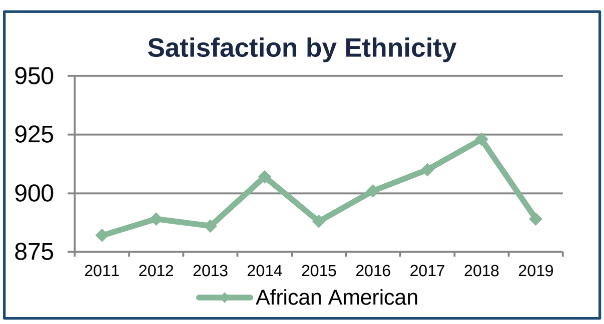
The level of satisfaction has remained consistently high at facilities operating in smaller markets, those with populations of less than 50,000. The reported levels of satisfaction in all other market (sizes) show significant increases in the level of satisfaction.

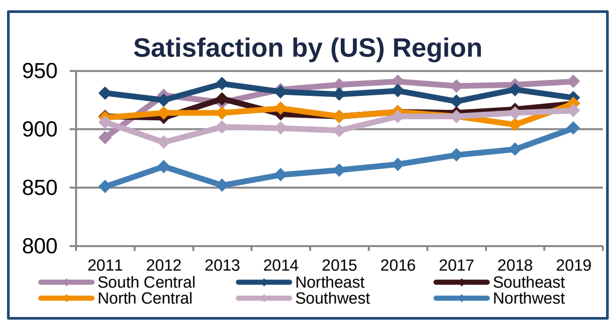




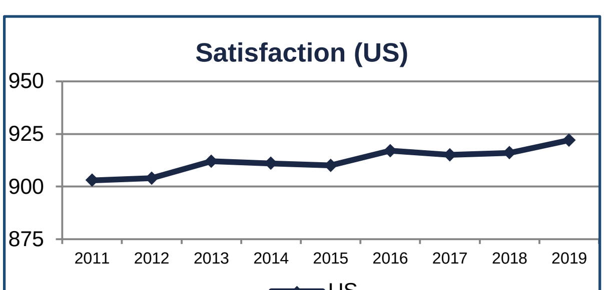
The level of satisfaction with facilities serving African American families reflects some variation and a potential significant impact in 2019; further analysis and investigation into factors driving expectations and satisfaction for this population would add insight.

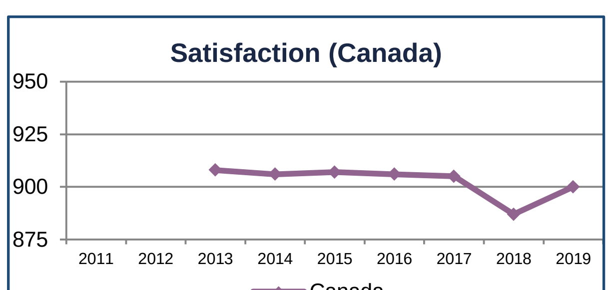
Most US regions report consistently high levels of satisfaction over time; the Northwest, which historically has received the lowest ratings, continues to be rated significantly lower than other regions, although it does exhibit a definitive trend of improving levels of satisfaction.





The increasing trend of satisfaction in the US, across nearly all case types, markets and other factors is reflected in the overall US trend, gaining nearly 25 points since 2011. Canadian respondents report much lower levels of satisfaction, with trends that indicate there are likely additional factors to consider within the Canadian markets.





Section 6

Historical Trending: 2011 - 2019

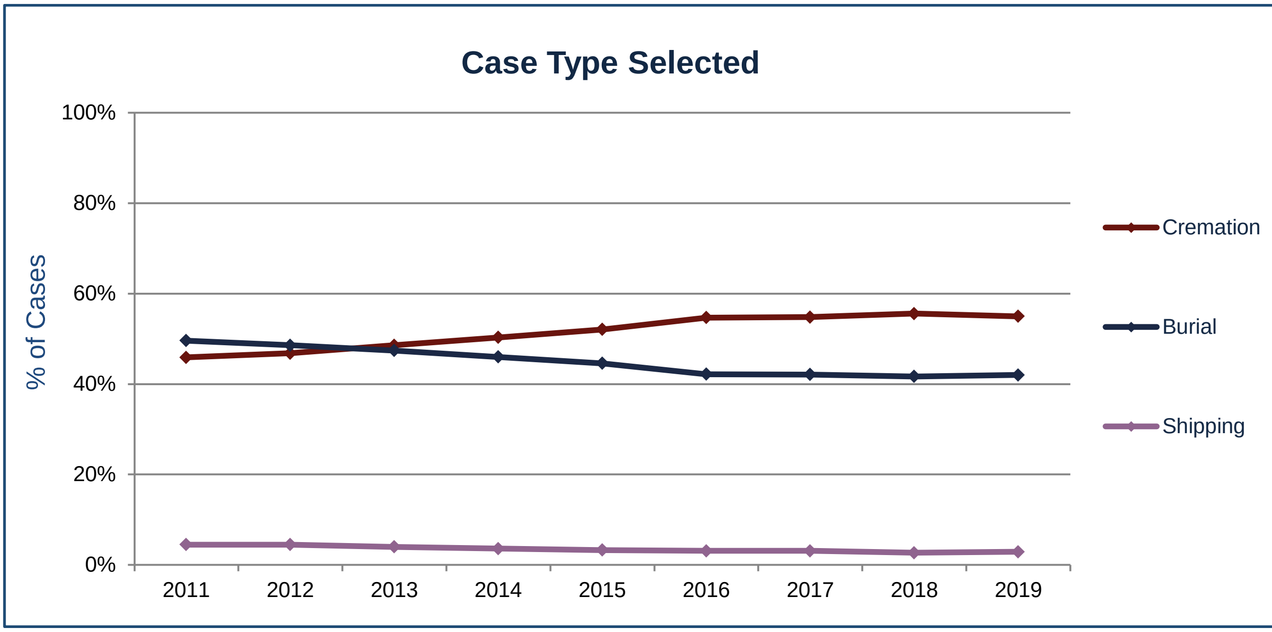
Section 6A

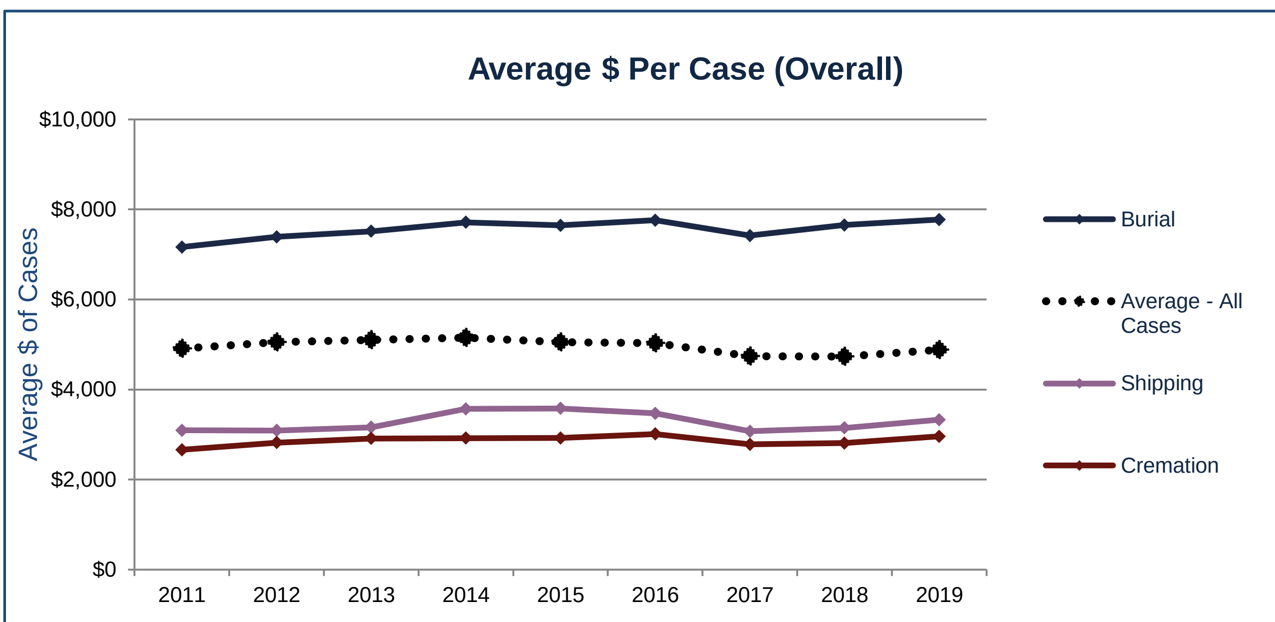
Historical Trending: Sales Trends
2011 - 2019

Section 6A: Historical Trending – Sales Trends

Sales Analysis

By Year and Case Type

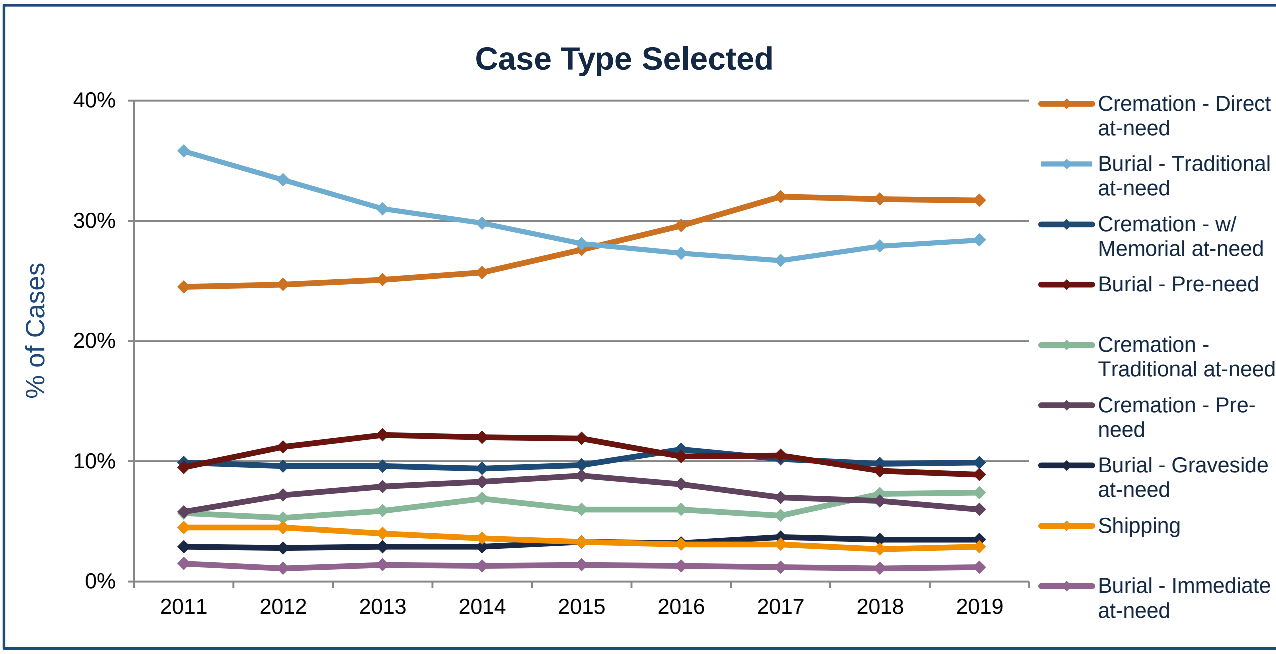


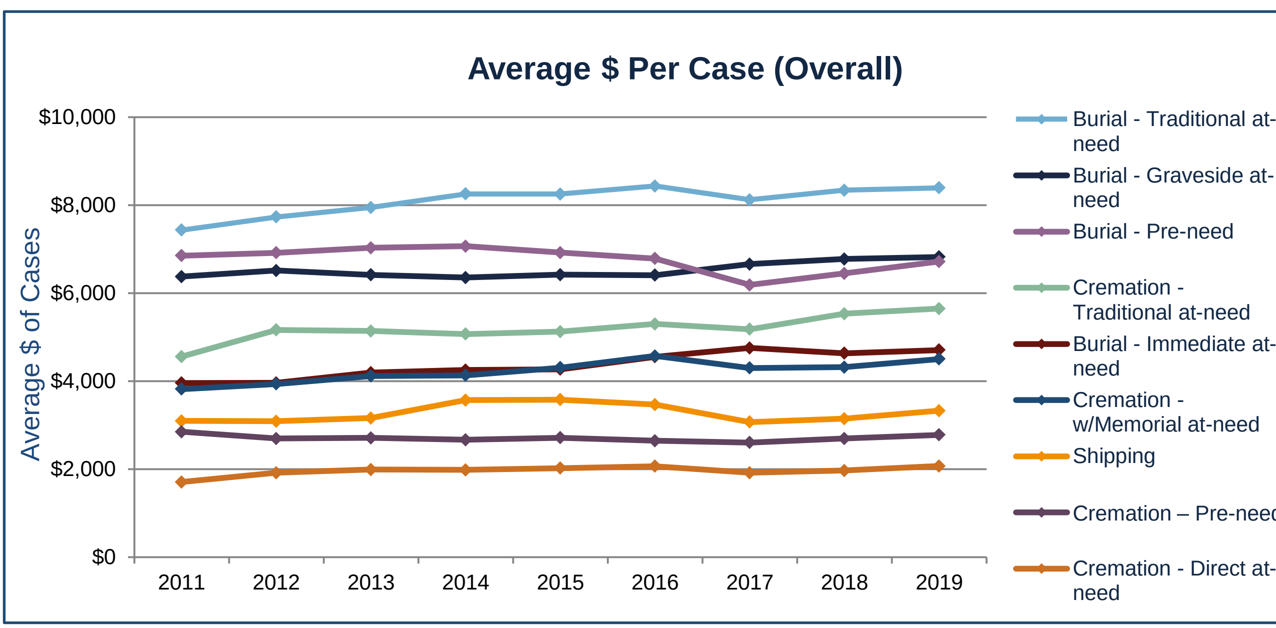


Section 6A: Historical Trending – Sales Trends

Sales Analysis

By Year and Case Type

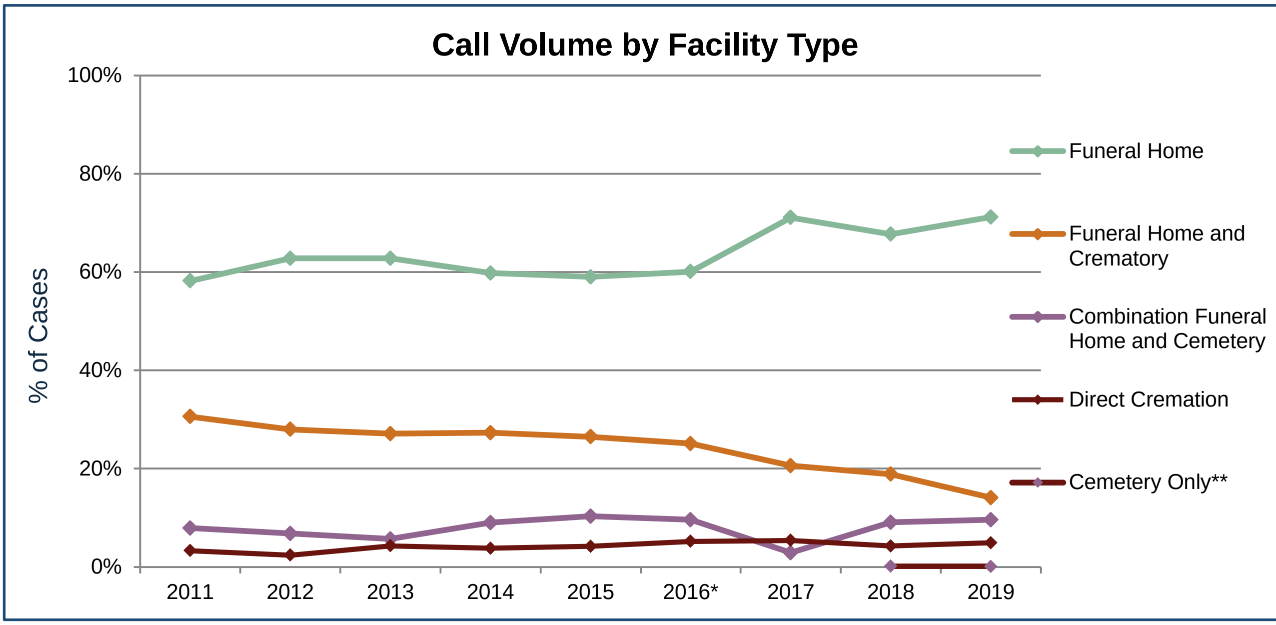




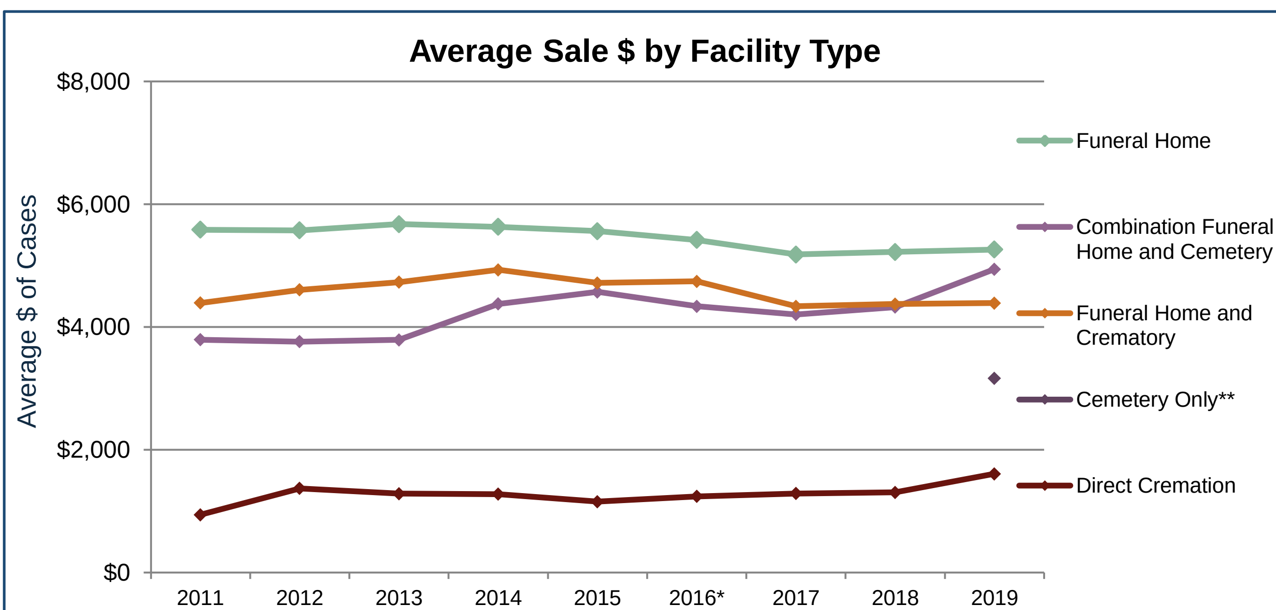
Section 6A: Historical Trending – Sales Trends

Sales Analysis

By Year and Market Factor



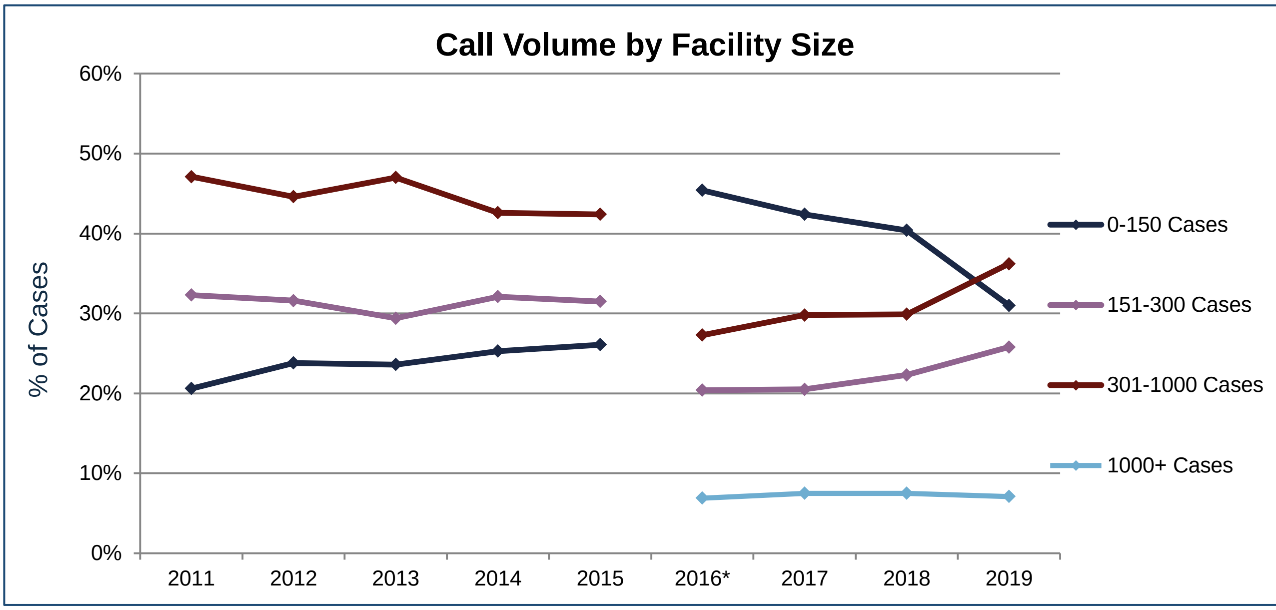
**Data parameters updated from 2016 per JCG.*
***Insufficient sales data available prior to 2019.*

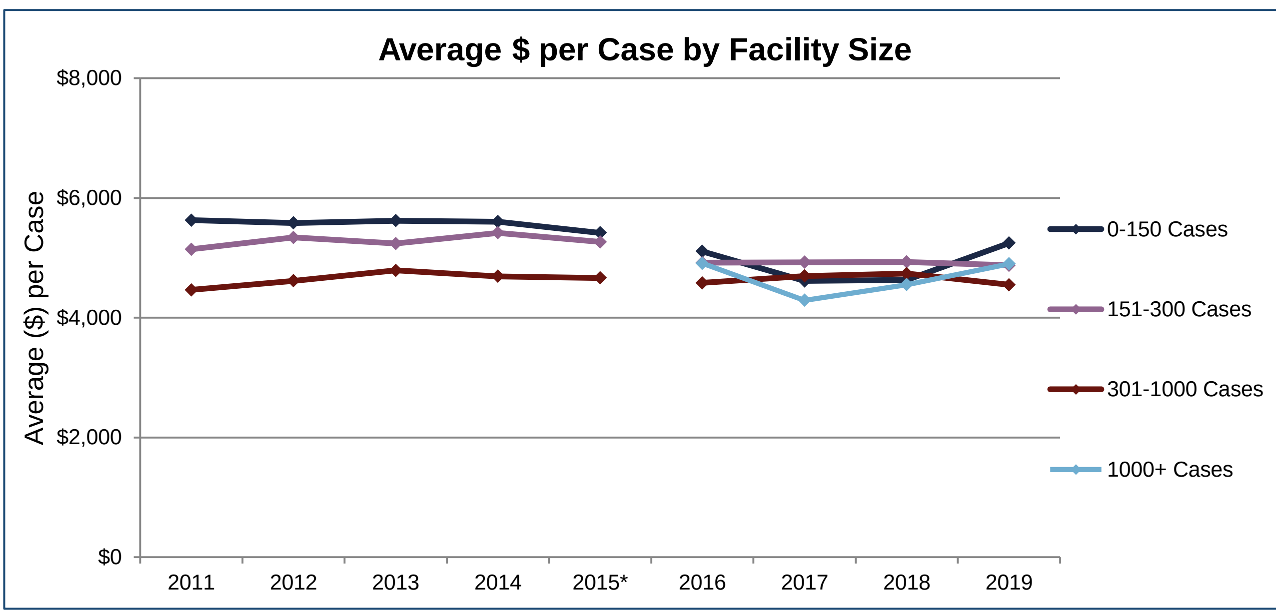


Section 6A: Historical Trending – Sales Trends

Sales Analysis

By Year and Market Factor

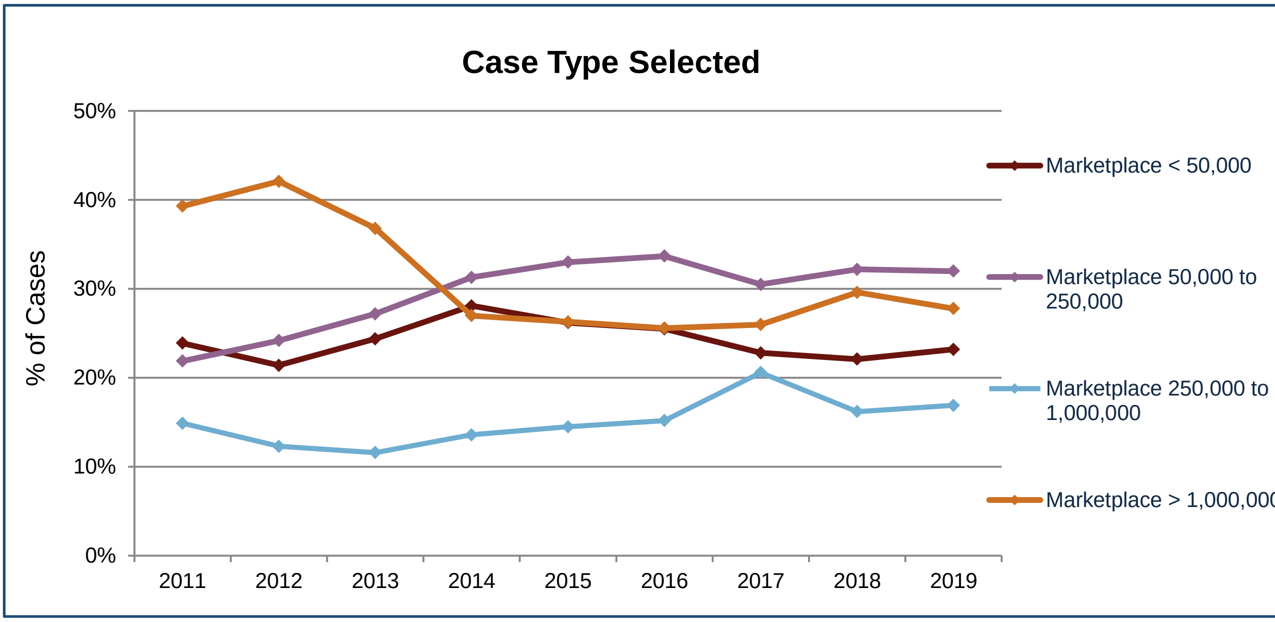


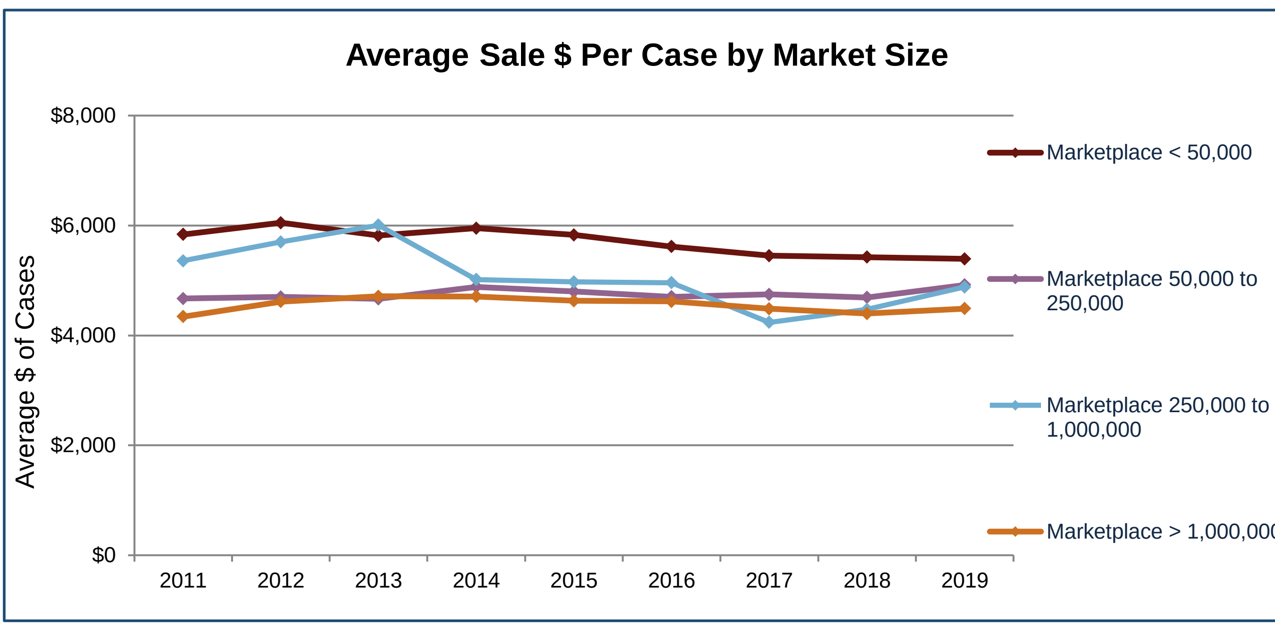


Section 6A: Historical Trending – Sales Trends

Sales Analysis

By Year and Market Factor

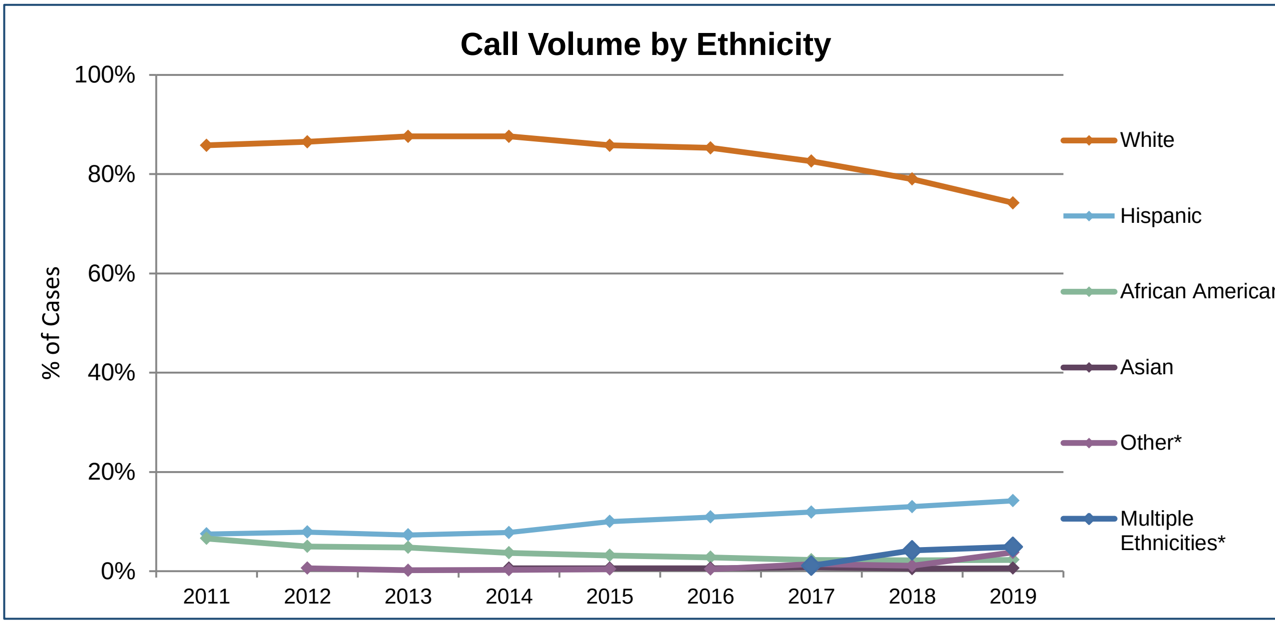


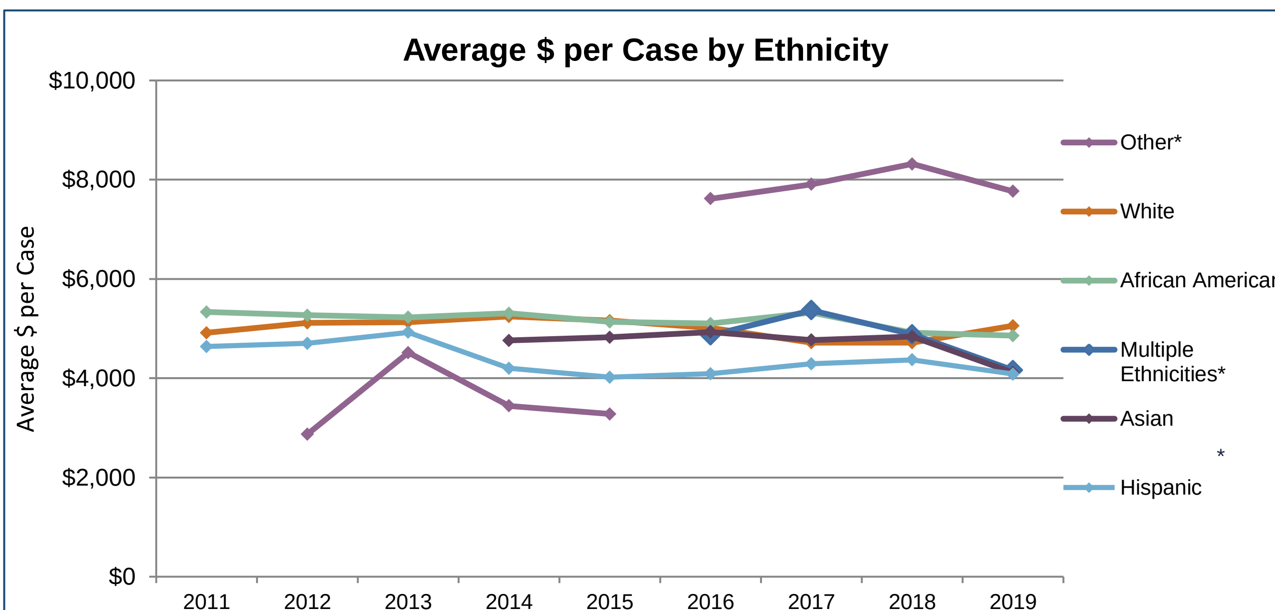


Section 6A: Historical Trending – Sales Trends

Sales Analysis

By Year and Market Factor



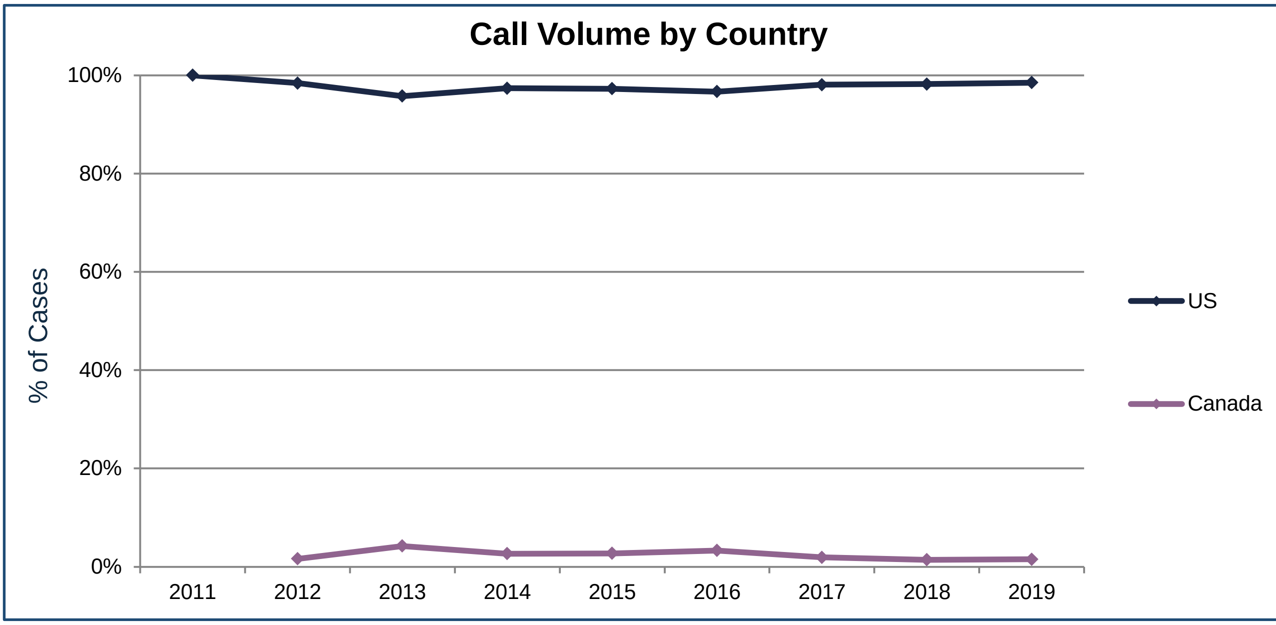


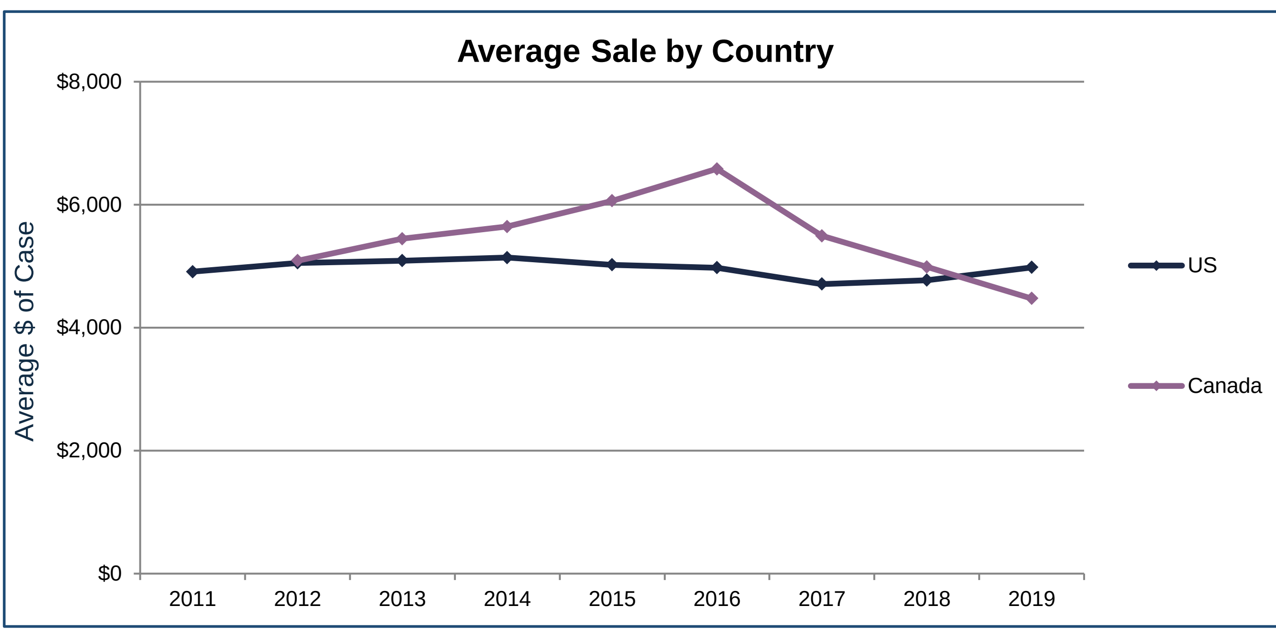
**The number of respondents identifying as "Multiple ethnicities" or "Other" has increased from less than 1% in 2016 to nearly 9% in 2019. This is likely reflecting a revised interpretation of ethnic diversity and family heritage within the population. Prior to 2016 those identifying as multiple ethnicities were included in the category "Other."*

Section 6A: Historical Trending – Sales Trends

Sales Analysis

By Year and Region

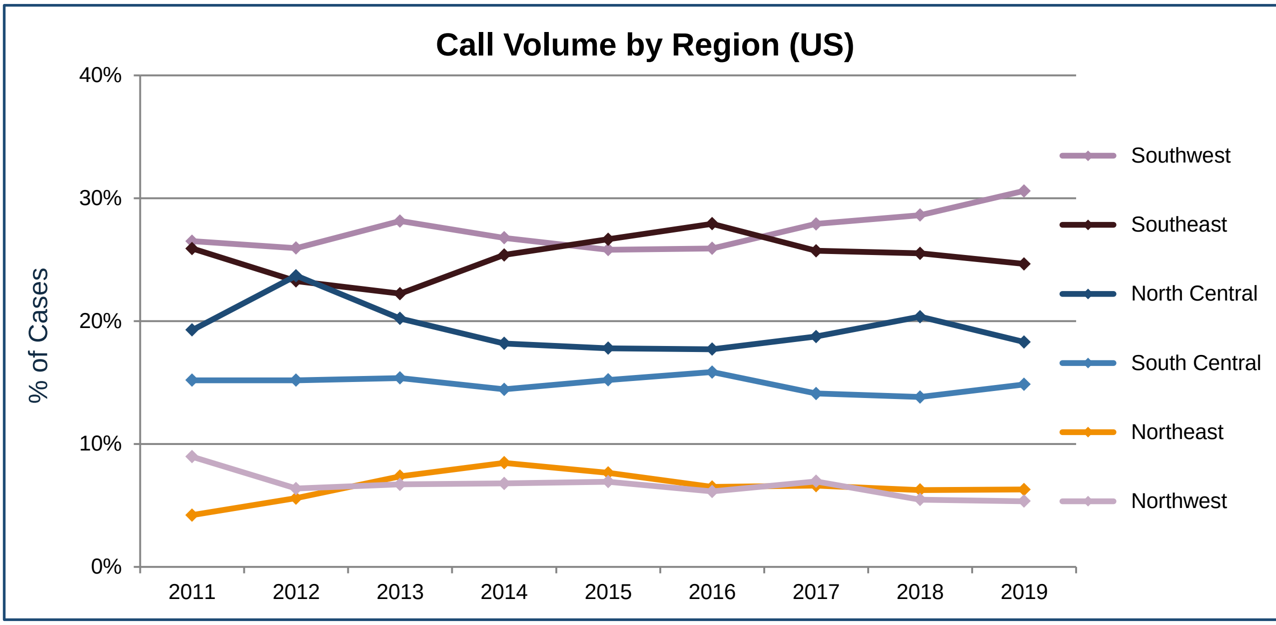


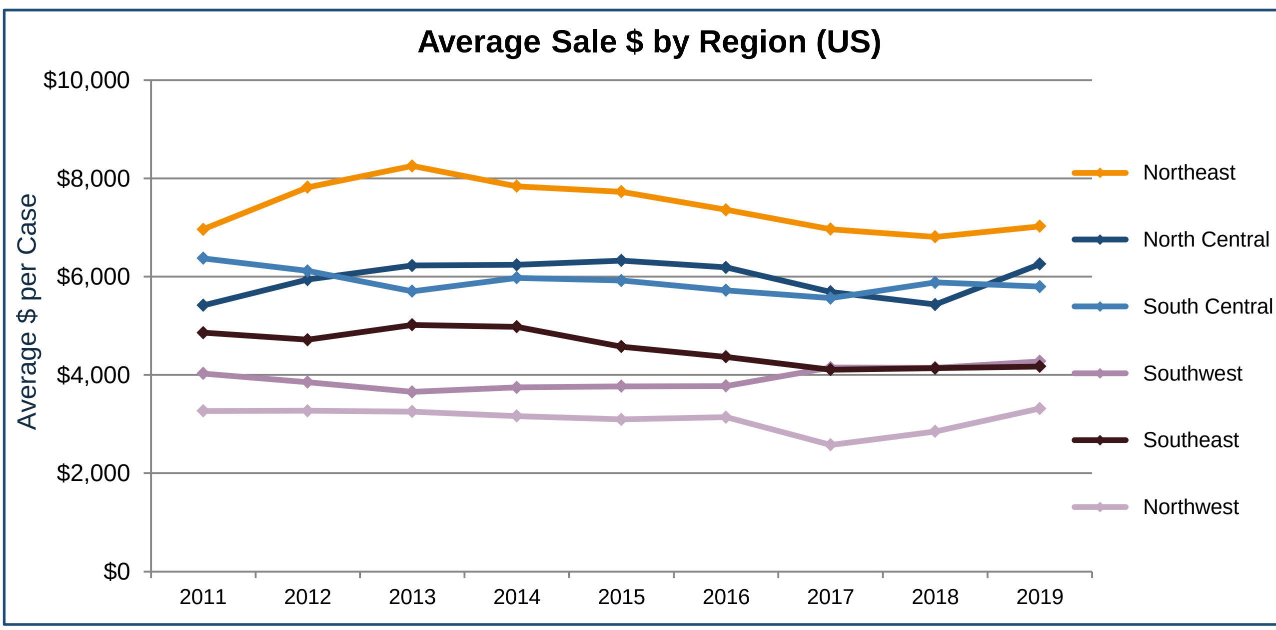


Section 6A: Historical Trending – Sales Trends

Sales Analysis

By Year and Region





Section 6B

Historical Trending: Sales Data
2011 - 2019

Section 6B: Historical Trending – Sales Data

Sales Analysis Sample

Counts of Sales Records by Year and Case Type

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Number of Sales Records	24,069	34,914	42,127	64,945	80,814	92,560	109,434	128,459	130,182

	Year								
Primary Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial	11,931	16,975	19,969	29,900	36,051	39,068	46,093	53,504	54,737
Cremation	11,054	16,352	20,475	32,689	42,078	50,615	59,955	71,452	71,645
Shipping	1,084	1,587	1,683	2,356	2,685	2,877	3,386	3,503	3,800
Total	**24,069**	**34,914**	**42,127**	**64,945**	**80,814**	**92,560**	**109,434**	**128,459**	**130,182**

	Year								
Secondary Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
At-need Burial	9,649	13,049	14,847	22,100	26,396	29,404	34,602	41,720	43,118
At-need Cremation	9,654	13,854	17,127	27,320	34,984	43,120	52,246	62,794	63,849
At-need Shipping	1,084	1,587	1,683	2,356	2,685	2,877	3,386	3,503	3,800
Pre-need Burial	2,282	3,926	5,122	7,800	9,655	9,664	11,491	11,784	11,619
Pre-need Cremation	1,400	2,498	3,348	5,369	7,094	7,495	7,709	8,658	7,796
Total	**24,069**	**34,914**	**42,127**	**64,945**	**80,814**	**92,560**	**109,434**	**128,459**	**130,182**

	Year								
Standard Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial - Graveside at-need	686	993	1,227	1,863	2,632	3,004	4,078	4,476	4,537
Burial - Immediate at-need	355	390	572	869	1,094	1,174	1,309	1,394	1,619
Burial - Pre-need	2,282	3,926	5,122	7,800	9,655	9,664	11,491	11,784	11,619
Burial - Traditional at-need	8,608	11,666	13,048	19,368	22,670	25,226	29,251	35,850	36,962
Cremation - Direct at-need	5,898	8,639	10,571	16,720	22,298	27,394	35,012	40,891	41,281
Cremation - Pre-need	1,400	2,498	3,348	5,369	7,094	7,495	7,709	8,658	7,796
Cremation - Traditional at-need	1,377	1,854	2,499	4,482	4,858	5,567	6,038	9,322	9,698
Cremation - w/Memorial at-need	2,379	3,361	4,057	6,118	7,828	10,159	11,196	12,581	12,870
Shipping	1,084	1,587	1,683	2,356	2,685	2,877	3,386	3,503	3,800
Total	**24,069**	**34,914**	**42,127**	**64,945**	**80,814**	**92,560**	**109,434**	**128,459**	**130,182**

Section 6B: Historical Trending – Sales Data

Sales Analysis Sample

Percentages of Sales Records by Year and Case Type

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Number of Sales Records	24,069	34,914	42,127	64,945	80,814	92,560	109,434	128,459	130,182

	Year								
Primary Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial	49.6%	48.6%	47.4%	46.0%	44.6%	42.2%	42.1%	41.7%	42.0%
Cremation	45.9%	46.8%	48.6%	50.3%	52.1%	54.7%	54.8%	55.6%	55.0%
Shipping	4.5%	4.5%	4.0%	3.6%	3.3%	3.1%	3.1%	2.7%	2.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

	Year								
Secondary Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
At-need Burial	40.1%	37.4%	35.2%	34.0%	32.7%	31.8%	31.6%	32.5%	33.1%
At-need Cremation	40.1%	39.7%	40.7%	42.1%	43.3%	46.6%	47.7%	48.9%	49.0%
At-need Shipping	4.5%	4.5%	4.0%	3.6%	3.3%	3.1%	3.1%	2.7%	2.9%
Pre-need Burial	9.5%	11.2%	12.2%	12.0%	11.9%	10.4%	10.5%	9.2%	8.9%
Pre-need Cremation	5.8%	7.2%	7.9%	8.3%	8.8%	8.1%	7.0%	6.7%	6.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

	Year								
Standard Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial - Graveside at-need	2.9%	2.8%	2.9%	2.9%	3.3%	3.2%	3.7%	3.5%	3.5%
Burial - Immediate at-need	1.5%	1.1%	1.4%	1.3%	1.4%	1.3%	1.2%	1.1%	1.2%
Burial - Pre-need	9.5%	11.2%	12.2%	12.0%	11.9%	10.4%	10.5%	9.2%	8.9%
Burial - Traditional at-need	35.8%	33.4%	31.0%	29.8%	28.1%	27.3%	26.7%	27.9%	28.4%
Cremation - Direct at-need	24.5%	24.7%	25.1%	25.7%	27.6%	29.6%	32.0%	31.8%	31.7%
Cremation - Pre-need	5.8%	7.2%	7.9%	8.3%	8.8%	8.1%	7.0%	6.7%	6.0%
Cremation - Traditional at-need	5.7%	5.3%	5.9%	6.9%	6.0%	6.0%	5.5%	7.3%	7.4%
Cremation - w/Memorial at-need	9.9%	9.6%	9.6%	9.4%	9.7%	11.0%	10.2%	9.8%	9.9%
Shipping	4.5%	4.5%	4.0%	3.6%	3.3%	3.1%	3.1%	2.7%	2.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Section 6B: Historical Trending – Sales Data

Sales Analysis Sample

Average Sales by Year and Case Type

	Year								
Average $ per Case	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Average - All Cases	$4,910	$5,053	$5,103	$5,151	$5,051	$5,028	$4,742	$4,734	$4,881

	Year								
Primary Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial	$7,161	$7,389	$7,513	$7,714	$7,644	$7,757	$7,416	$7,653	$7,773
Cremation	$2,660	$2,819	$2,913	$2,920	$2,923	$3,010	$2,780	$2,810	$2,957
Shipping	$3,094	$3,089	$3,161	$3,569	$3,580	$3,468	$3,071	$3,145	$3,328
Total	**$4,910**	**$5,053**	**$5,103**	**$5,151**	**$5,051**	**$5,028**	**$4,742**	**$4,734**	**$4,881**

	Year								
Secondary Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
At-need Burial	$7,233	$7,530	$7,679	$7,941	$7,907	$8,075	$7,824	$8,009	$8,061
At-need Cremation	$2,632	$2,842	$2,952	$2,970	$2,965	$3,074	$2,805	$2,824	$2,978
At-need Shipping	$3,094	$3,089	$3,161	$3,569	$3,580	$3,468	$3,071	$3,145	$3,328
Pre-need Burial	$6,853	$6,921	$7,033	$7,068	$6,925	$6,788	$6,189	$6,451	$6,721
Pre-need Cremation	$2,847	$2,694	$2,709	$2,665	$2,714	$2,643	$2,605	$2,696	$2,778
Total	**$4,910**	**$5,053**	**$5,103**	**$5,151**	**$5,051**	**$5,028**	**$4,742**	**$4,734**	**$4,881**

	Year								
Standard Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial - Graveside at-need	$6,376	$6,515	$6,419	$6,356	$6,421	$6,409	$6,662	$6,776	$6,825
Burial - Immediate at-need	$3,958	$3,963	$4,195	$4,251	$4,272	$4,556	$4,754	$4,633	$4,709
Burial - Pre-need	$6,853	$6,921	$7,033	$7,068	$6,925	$6,788	$6,189	$6,451	$6,721
Burial - Traditional at-need	$7,437	$7,735	$7,950	$8,259	$8,255	$8,437	$8,124	$8,342	$8,397
Cremation - Direct at-need	$1,704	$1,918	$1,988	$1,982	$2,022	$2,065	$1,918	$1,968	$2,070
Cremation – Pre-need	$2,847	$2,694	$2,709	$2,665	$2,714	$2,643	$2,605	$2,696	$2,778
Cremation - Traditional at-need	$4,559	$5,166	$5,141	$5,072	$5,127	$5,302	$5,179	$5,535	$5,649
Cremation - w/Memorial at-need	$3,819	$3,935	$4,117	$4,132	$4,308	$4,573	$4,300	$4,317	$4,502
Shipping	$3,094	$3,089	$3,161	$3,569	$3,580	$3,468	$3,071	$3,145	$3,328
Total	**$4,910**	**$5,053**	**$5,103**	**$5,151**	**$5,051**	**$5,028**	**$4,742**	**$4,734**	**$4,881**

Section 6B: Historical Trending – Sales Data

Counts of Sales Records

By Year and Market Factor

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Number of Sales Records	24,069	34,914	42,127	64,945	80,814	92,560	109,434	128,459	130,182

	Year								
Facility Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Combination Funeral Home and Cemetery	1,887	2,342	2,374	5,849	8,247	10,076	11,011	10,917	12,031
Direct Cremation	795	830	1,820	2,490	3,365	5,442	5,853	5,125	6,176
Funeral Home	13,907	21,756	26,298	38,680	47,404	72,360	82,275	81,653	88,992
Funeral Home and Crematory	7,313	9,705	11,355	17,697	21,321	23,091	24,853	22,742	17,662
Cemetery Only								42	66
Total	**23,902**	**34,633**	**41,847**	**64,716**	**80,337**	**86,400**	**106,425**	**121,031**	**124,927**

	Year								
Facility Call Volume	**2011**	**2012**	**2013**	**2014**	**2015**	**2016***	**2017**	**2018**	**2019**
Up to 150 Cases	4,920	8,271	9,861	16,374	20,967	42,022	46,400	51,897	40,356
151 to 300 Cases	7,721	10,973	12,326	20,778	25,298	18,882	22,434	28,646	33,587
301-1000((+) Cases*	11,261	15,466	19,672	27,564	34,072	25,269	32,611	38,409	47,126
Over 1000 Cases						6,387	8,208	9,634	9,243
Total	**23,902**	**34,710**	**41,859**	**64,716**	**80,337**	**92,560**	**109,434**	**128,459**	**130,182**

	Year								
Market Size	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Under 50,000	5,708	7,429	10,196	18,189	21,066	21,963	24,571	27,600	29,283
50,000 to 250,000	5,244	8,416	11,395	20,255	26,543	28,955	32,861	40,228	40,363
250,000 to 1,000,000	3,555	4,265	4,861	8,816	11,622	13,091	22,155	20,223	21,347
Over 1,000,000	9,395	14,600	15,407	17,456	21,106	21,981	28,031	37,027	34,996
Total	**23,902**	**34,710**	**41,859**	**64,716**	**80,337**	**85,990**	**107,618**	**125,078**	**125,989**

	Year								
Ethnicity	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
White	20,515	30,014	36,670	56,687	68,626	71,800	81,804	88,939	84,679
Hispanic	1,803	2,757	3,062	5,062	8,007	9,182	11,746	14,643	16,219
African American	1,584	1,732	2,024	2,393	2,553	2,360	2,243	2,486	2,650
Asian				372	508	535	777	589	645
Other*		207	103	202	288	295	1,363	1,190	4,323
Multiple Ethnicities*							1,115	4,675	5,607
Total	**23,902**	**34,710**	**41,859**	**64,716**	**79,982**	**84,172**	**99,048**	**112,522**	**114,123**

Section 6B: Historical Trending – Sales Data

Percentages of Sales Records

By Year and Market Factor

Sales Records Analyzed	2011	2012	2013	2014	2015	2016	2017	2018	2019
Number of Sales Records	24,069	34,914	42,127	64,945	80,814	92,560	109,434	128,459	130,182

Facility Type	2011	2012	2013	2014	2015	2016	2017	2018	2019
Combination Funeral Home and Cemetery	7.9%	6.8%	5.7%	9.0%	10.3%	9.6%	2.9%	9.1%	9.6%
Direct Cremation	3.3%	2.4%	4.3%	3.8%	4.2%	5.2%	5.4%	4.2%	4.9%
Funeral Home	58.2%	62.8%	62.8%	59.8%	59.0%	60.1%	71.1%	67.7%	71.2%
Funeral Home and Crematory	30.6%	28.0%	27.1%	27.3%	26.5%	25.1%	20.6%	18.9%	14.1%
Cemetery Only								0.1%	0.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Facility Call Volume	2011	2012	2013	2014	2015	2016*	2017	2018	2019
Up to 150 Cases	20.6%	23.8%	23.6%	25.3%	26.1%	45.4%	42.4%	40.4%	31.0%
151 to 300 Cases	32.3%	31.6%	29.4%	32.1%	31.5%	20.4%	20.5%	22.3%	25.8%
301-1000(+) Cases*	47.1%	44.6%	47.0%	42.6%	42.4%	27.3%	29.8%	29.9%	36.2%
Over 1000 Cases						6.9%	7.5%	7.5%	7.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Market Size	2011	2012	2013	2014	2015	2016	2017	2018	2019
Under 50,000	23.9%	21.4%	24.4%	28.1%	26.2%	25.5%	22.8%	22.1%	23.2%
50,000 to 250,000	21.9%	24.2%	27.2%	31.3%	33.0%	33.7%	30.5%	32.2%	32.0%
250,000 to 1,000,000	14.9%	12.3%	11.6%	13.6%	14.5%	15.2%	20.6%	16.2%	16.9%
Over 1,000,000	39.3%	42.1%	36.8%	27.0%	26.3%	25.6%	26.0%	29.6%	27.8%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Ethnicity	2011	2012	2013	2014	2015	2016	2017	2018	2019
White	85.8%	86.5%	87.6%	87.6%	85.8%	85.3%	82.6%	79.0%	74.2%
Hispanic	7.5%	7.9%	7.3%	7.8%	10.0%	10.9%	11.9%	13.0%	14.2%
African American	6.6%	5.0%	4.8%	3.7%	3.2%	2.8%	2.3%	2.2%	2.3%
Asian				0.6%	0.6%	0.6%	0.8%	0.5%	0.6%
Other		0.6%	0.2%	0.3%	0.4%	0.4%	1.4%	1.1%	3.8%
Multiple Ethnicities							1.1%	4.2%	4.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Section 6B: Historical Trending – Sales Data

Average Sales

By Year and Market Factor

	Year								
Average $ per Case	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Average - All Cases	$4,910	$5,053	$5,103	$5,151	$5,051	$5,028	$4,742	$4,734	$4,881

	Year								
Facility Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Combination Funeral Home and Cemetery	$3,792	$3,760	$3,790	$4,376	$4,571	$4,335	$4,204	$4,323	$4,939
Direct Cremation	$938	$1,368	$1,284	$1,276	$1,153	$1,239	$1,285	$1,304	$1,606
Funeral Home	$5,584	$5,572	$5,674	$5,629	$5,561	$5,416	$5,180	$5,221	$5,260
Funeral Home and Crematory	$4,391	$4,605	$4,728	$4,930	$4,715	$4,742	$4,335	$4,371	$4,389
Cemetery Only						n/a	n/a	n/a	$3,162
Total	**$4,923**	**$5,078**	**$5,119**	**$5,155**	**$5,050**	**$4,948**	**$4,764**	**$4,840**	**$4,944**

	Year								
Facility Call Volume	**2011**	**2012**	**2013**	**2014**	**2015**	**2016***	**2017**	**2018**	**2019**
Up to 150 Cases	$5,628	$5,584	$5,620	$5,604	$5,417	$5,108	$4,613	$4,632	$5,247
151 to 300 Cases	$5,143	$5,341	$5,239	$5,417	$5,265	$4,918	$4,927	$4,931	$4,876
301-1000Cases	$4,464	$4,617	$4,791	$4,691	$4,666	$4,581	$4,698	$4,737	$4,549
Over 1000 Cases						$4,907	$4,292	$4,552	$4,900
Total	**$4,923**	**$5,076**	**$5,118**	**$5,155**	**$5,050**	**$4,939**	**$4,703**	**$4,689**	**$4,881**

	Year								
Market Size	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Under50,000	$5,838	$6,051	$5,819	$5,951	$5,829	$5,618	$5,450	$5,424	$5,393
50,000 to 250,000	$4,672	$4,699	$4,664	$4,884	$4,799	$4,703	$4,746	$4,692	$4,920
250,000 to 1,000,000	$5,359	$5,702	$6,007	$5,018	$4,974	$4,959	$4,237	$4,474	$4,882
Over 1,000,000	$4,341	$4,615	$4,711	$4,709	$4,631	$4,619	$4,485	$4,397	$4,488
Total	**$4,923**	**$5,076**	**$5,118**	**$5,155**	**$5,050**	**$4,955**	**$4,734**	**$4,750**	**$4,930**

	Year								
Ethnicity	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
White	$4,916	$5,115	$5,130	$5,243	$5,159	$5,013	$4,714	$4,715	$5,056
Hispanic	$4,638	$4,703	$4,926	$4,199	$4,020	$4,089	$4,291	$4,371	$4,083
African American	$5,332	$5,268	$5,228	$5,309	$5,134	$5,102	$5,322	$4,917	$4,856
Asian				$4,759	$4,826	$4,930	$4,771	$4,840	$4,114
Other*		$2,872	$4,515	$3,444	$3,278	$7,616	$7,907	$8,317	$7,764
Multiple Ethnicities*						$4,864	$5,369	$4,881	$4,160
Total	**$4,923**	**$5,076**	**$5,118**	**$5,155**	**$5,035**	**$4,909**	**$4,728**	**$4,729**	**$4,914**

Section 6B: Historical Trending – Sales Data

Counts of Sales Records

By Year and Region

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Number of Sales Records	24,069	34,914	42,127	64,945	80,814	92,560	109,685	128,459	130,182

	Year								
Country	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US	24,069	34,356	40,350	63,230	78,620	89,496	106,092	119,611	120,161
Canada		558	1,777	1,715	2,194	3,064	2,080	1,747	1,838
Total	**24,069**	**34,914**	**42,127**	**64,945**	**80,814**	**92,560**	**108,172**	**121,769**	**121,999**

	Year								
Region	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US									
North Central	4,606	8,088	8,101	11,449	13,901	14,838	19,738	24,164	21,760
Northeast	1,004	1,905	2,951	5,329	5,965	5,445	6,946	7,413	7,480
Northwest	2,140	2,175	2,688	4,271	5,405	5,132	7,322	6,495	6,343
South Central	3,627	5,184	6,156	9,098	11,880	13,282	14,843	16,403	17,649
Southeast	6,191	7,943	8,910	15,989	20,828	23,391	27,091	30,295	29,318
Southwest	6,334	8,857	11,276	16,865	20,164	21,709	29,382	33,986	36,367
Total	**23,902**	**34,152**	**40,082**	**63,001**	**78,143**	**83,797**	**105,322**	**118,756**	**118,917**

	Year								
Region	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Canada									
North Central					355	1,250	*	*	109
Northwest		558	1,777	1,715	1,839	1,814	1,941	1,382	1,015
Total		**558**	**1,777**	**1,715**	**2,194**	**3,064**	**1,941**	**1,382**	**1,124**

Section 6B: Historical Trending – Sales Data

Percentages of Sales Records

By Year and Region

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Number of Sales Records	24,069	34,914	42,127	64,945	80,814	92,560	109,685	128,459	130,182

	Year								
Country	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US	100%	98%	96%	97%	97%	97%	98%	98%	98%
Canada		2%	4%	3%	3%	3%	2%	1%	2%
Total	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**

	Year								
Region	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US									
North Central	19%	24%	20%	18%	18%	18%	19%	20%	18%
Northeast	4%	6%	7%	8%	8%	6%	7%	6%	6%
Northwest	9%	6%	7%	7%	7%	6%	7%	5%	5%
South Central	15%	15%	15%	14%	15%	16%	14%	14%	15%
Southeast	26%	23%	22%	25%	27%	28%	26%	26%	25%
Southwest	26%	26%	28%	27%	26%	26%	28%	29%	31%
Total	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**

	Year								
Region	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Canada									
North Central					16%	41%			10%
Northwest		100%	100%	100%	84%	59%	100%	100%	90%
Total		**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**

Section 6B: Historical Trending – Sales Data

Average Sales

By Year and Region

	Year								
Average $ per Case	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Average – All Cases	$4,910	$5,053	$5,103	$5,151	$5,051	$5,028	$4,742	$4,734	$4,881

	Year								
Country	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US	$4,910	$5,053	$5,088	$5,137	$5,022	$4,975	$4,708	$4,770	$4,980
Canada		$5,088	$5,445	$5,643	$6,063	$6,581	$5,493	$4,987	$4,474
Total	**$4,910**	**$5,053**	**$5,103**	**$5,151**	**$5,051**	**$5,028**	**$4,723**	**$4,769**	**$4,971**

	Year								
Region	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US									
North Central	$5,415	$5,941	$6,228	$6,241	$6,327	$6,188	$5,690	$5,432	$6,256
Northeast	$6,963	$7,819	$8,252	$7,838	$7,728	$7,361	$6,966	$6,809	$7,025
Northwest	$3,266	$3,272	$3,253	$3,164	$3,096	$3,140	$2,576	$2,851	$3,316
South Central	$6,374	$6,117	$5,703	$5,977	$5,922	$5,724	$5,562	$5,882	$5,798
Southeast	$4,861	$4,715	$5,019	$4,981	$4,576	$4,367	$4,108	$4,136	$4,172
Southwest	$4,031	$3,854	$3,654	$3,747	$3,768	$3,776	$4,149	$4,147	$4,277
Total	**$4,923**	**$5,076**	**$5,104**	**$5,142**	**$5,022**	**$4,871**	**$4,703**	**$4,737**	**$4,986**

	Year								
Region	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Canada									
North Central					$8,453	$7,835	*	*	$6,295
Northwest		$5,088	$5,445	$5,643	$5,601	$5,717	$5,631	$5,263	$4,737
Total		**$5,088**	**$5,445**	**$5,643**	**$6,063**	**$6,581**	**$5,631**	**$5,263**	**$4,882**

**Insufficient data for trending by region*

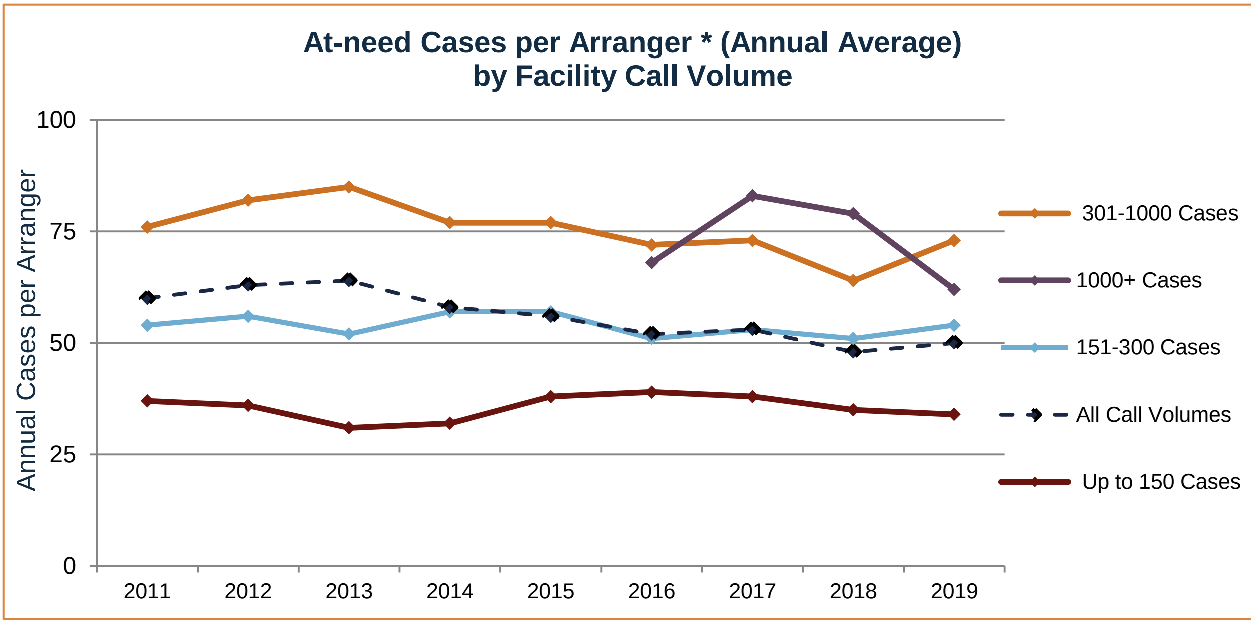
Section 6C

Historical Trending: Cases per Arranger
2011 - 2019

Section 6C: Historical Trending – Cases per Arranger

Arranger Analysis

At Need Cases per Arranger* by Year and Call Volume**



At Need Cases per Arranger*

Call Volume**	2011	2012	2013	2014	Year 2015	2016**	2017	2018	2019
All Call Volumes	**60**	**63**	**64**	**58**	**56**	**52**	**53**	**48**	**50**
Call Volume Up to 150	*37*	*36*	*31*	*32*	*38*	39	38	35	34
Call Volume 151-300	*54*	*56*	*52*	*57*	*57*	51	53	51	54
Call Volume 301-1000	*76*	*82*	*85*	*77*	*77*	72	73	64	73
Call Volume 1000+						68	83	79	62

* Arrangers with fewer than 12 cases per year are excluded from this analysis.
** Prior to 2016 facility call volume was self-reported; facility call volume 2016 and later are determined according to reported cases.

Section 6D

Historical Trending: Sales Components
2011 - 2019

Section 6D: Historical Trending – Sales Components

Sales Analysis Sample

Counts of Sales Records by Product – Burials

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Number of Sales Records	11,931	16,975	19,969	29,898	36,051	39,068	46,093	44,094	45,740
Average $ per Case (Before Tax Total)	$7,161	$7,389	$7,513	$7,714	$7,644	$7,757	$7,416	$7,653	$7,773

	Year								
Number of Cases	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Service Fee	11,921	16,963	19,952	29,871	36,035	39,026	45,772	43,800	45,237
Casket	11,178	15,952	18,764	27,372	32,977	35,968	40,469	39,129	40,835
Outer Burial Container	5,983	8,506	10,088	14,311	16,223	17,768	17,820	17,652	17,920
Urns & Keepsakes	211	202	175	291	354	494	801	782	840
Alt. Container	121	197	235	573	854	689	720	877	782
Memorial Products	8,670	12,442	13,649	20,418	23,353	25,349	26,482	24,317	23,689
Cemetery	356	727	990	1,859	2,405	2,224	2,301	2,058	2,716
Monument	190	538	644	820	950	1,133	931	903	648
Flowers	2,998	4,873	4,635	8,053	11,025	10,997	13,110	11,086	11,197
Discounts	3,796	4,819	5,593	10,126	13,630	14,144	17,501	16,716	18,771

	Year								
Average $ per Case	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Service Fee	$4,262	$4,348	$4,443	$4,690	$4,731	$4,807	$4,839	$4,936	$5,079
Casket	$2,409	$2,533	$2,624	$2,697	$2,723	$2,715	$2,663	$2,697	$2,694
Outer Burial Container	$1,205	$1,224	$1,252	$1,327	$1,341	$1,404	$1,368	$1,446	$1,469
Urns & Keepsakes	$317	$362	$418	$456	$410	$378	$291	$568	$435
Alt. Container	$486	$292	$335	$775	$456	$572	$693	$700	$862
Memorial Products	$202	$194	$198	$211	$206	$213	$203	$217	$215
Cemetery	$2,215	$1,548	$1,119	$1,084	$1,092	$1,055	$1,120	$1,168	$1,046
Monument	$494	$478	$496	$556	$585	$776	$869	$733	$697
Flowers	$326	$324	$336	$340	$349	$358	$384	$391	$410
Discounts	$1,100	$1,160	$1,280	$1,456	$1,611	$1,631	$1,741	$1,747	$1,891

Section 6D: Historical Trending – Sales Components

Sales Analysis Sample

Counts of Sales Records by Product – Cremations

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Number of Sales Records	11,054	16,352	20,475	32,688	42,078	50,614	59,955	64,086	65,842
Average $ per Case (Before Tax Total)	$2,660	$2,819	$2,913	$2,920	$2,923	$3,010	$2,884	$2,810	$2,957

	Year								
Number of Cases	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Service Fee	11,049	16,340	20,467	32,671	42,058	50,584	59,578	63,794	64,965
Casket	2,355	3,356	4,466	7,103	9,332	14,276	15,322	15,021	18,009
Outer Burial Container	200	334	368	758	778	785	910	1,252	1,894
Urns & Keepsakes	5,783	9,381	12,550	18,635	23,215	27,983	27,577	28,486	29,748
Alt. Container	5,534	8,417	11,950	19,657	25,421	28,150	29,478	30,811	30,066
Memorial Products	3,755	6,130	7,409	11,318	13,058	15,319	14,880	14,519	14,978
Cemetery	109	126	191	494	685	746	635	652	767
Monument	46	117	133	252	307	489	367	297	244
Flowers	1,181	1,903	1,868	3,471	4,558	4,744	5,467	4,711	5,341
Discounts	3,280	4,196	5,335	9,828	13,015	15,223	19,938	22,523	25,090

	Year								
Average $ per Case	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Service Fee	$2,395	$2,514	$2,576	$2,627	$2,619	$2,734	$2,610	$2,654	$2,899
Casket	$778	$836	$848	$794	$749	$609	$640	$637	$581
Outer Burial Container	$389	$395	$403	$418	$442	$463	$445	$456	$331
Urns & Keepsakes	$255	$279	$283	$293	$291	$279	$276	$279	$278
Alt. Container	$159	$174	$185	$205	$206	$206	$207	$220	$232
Memorial Products	$220	$197	$215	$216	$205	$213	$211	$215	$235
Cemetery	$1,284	$804	$707	$690	$651	$656	$797	$844	$748
Monument	$409	$403	$519	$603	$658	$918	$1,013	$889	$1,120
Flowers	$263	$265	$267	$262	$281	$291	$307	$322	$330
Discounts	$936	$1,086	$1,078	$1,090	$1,065	$1,133	$1,147	$1,089	$1,390

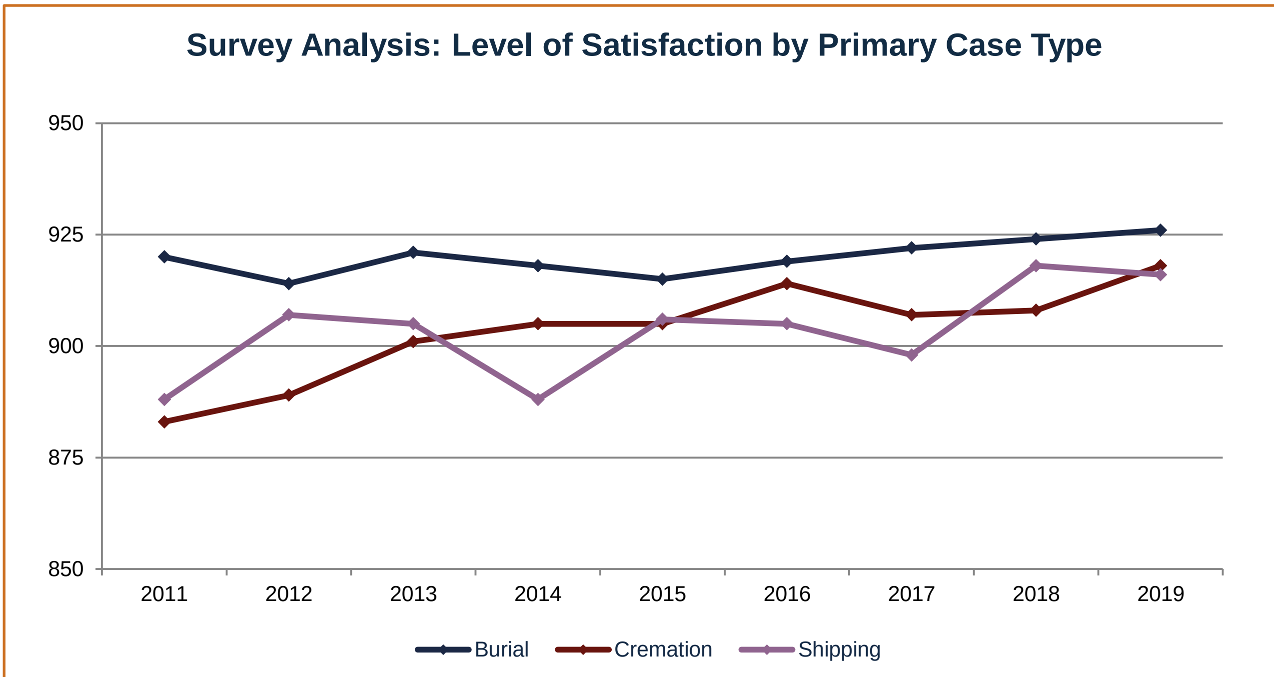
Section 6E

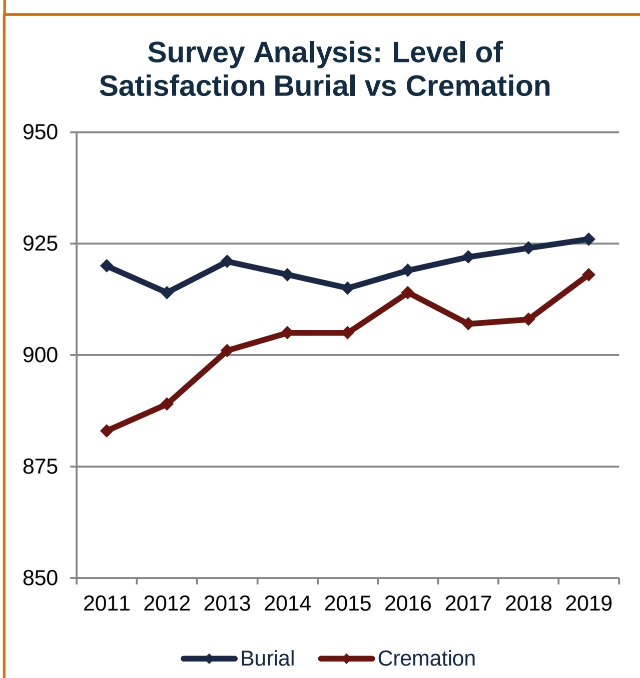
Historical Trending: Survey Results/Graphs
2011 - 2019

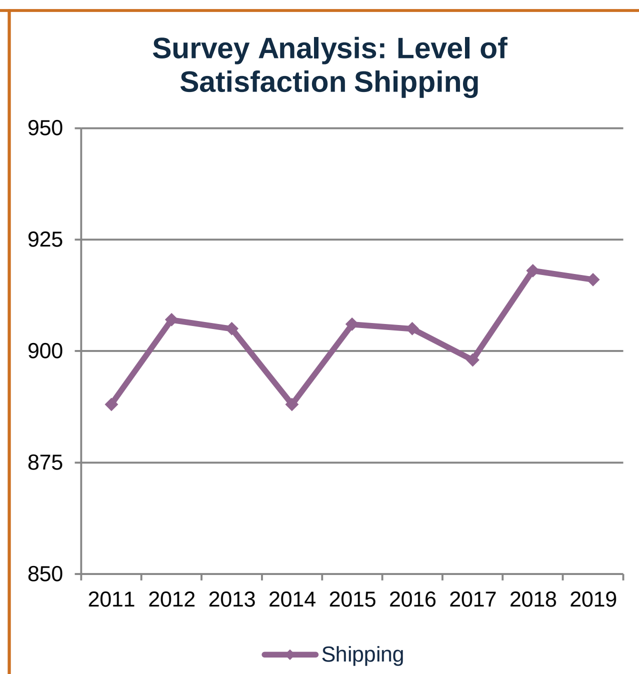
Section 6E: Historical Trending – Survey Results/Graphs

Survey Analysis: Level of Satisfaction

By Year and Case Type



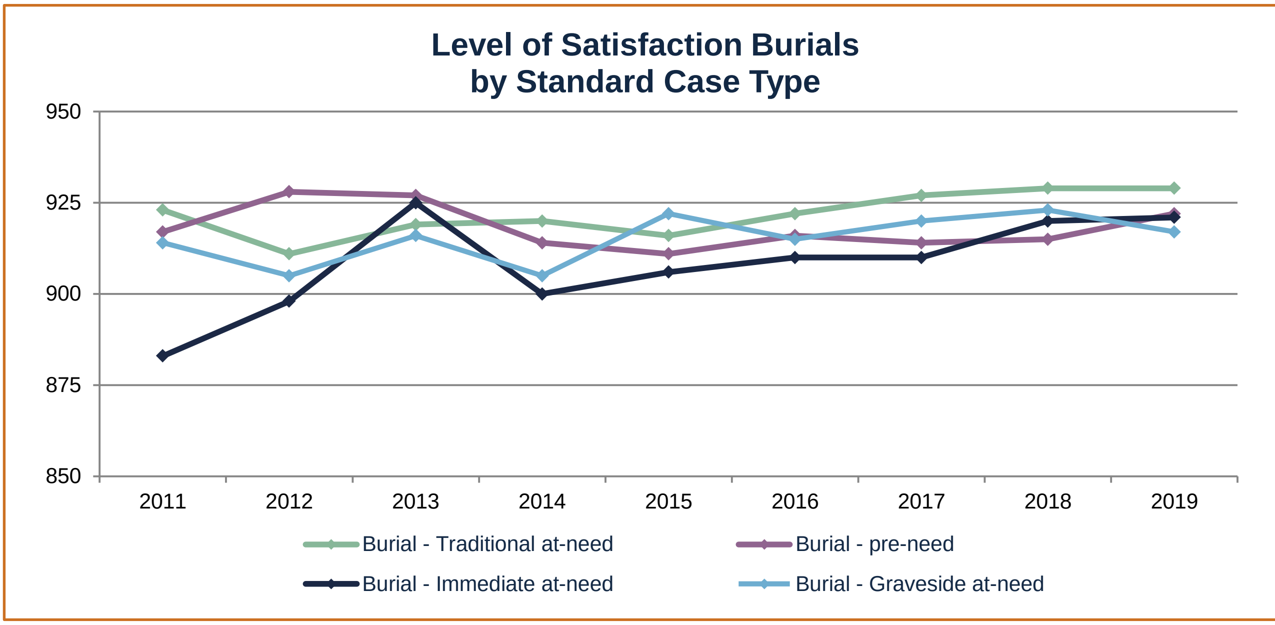


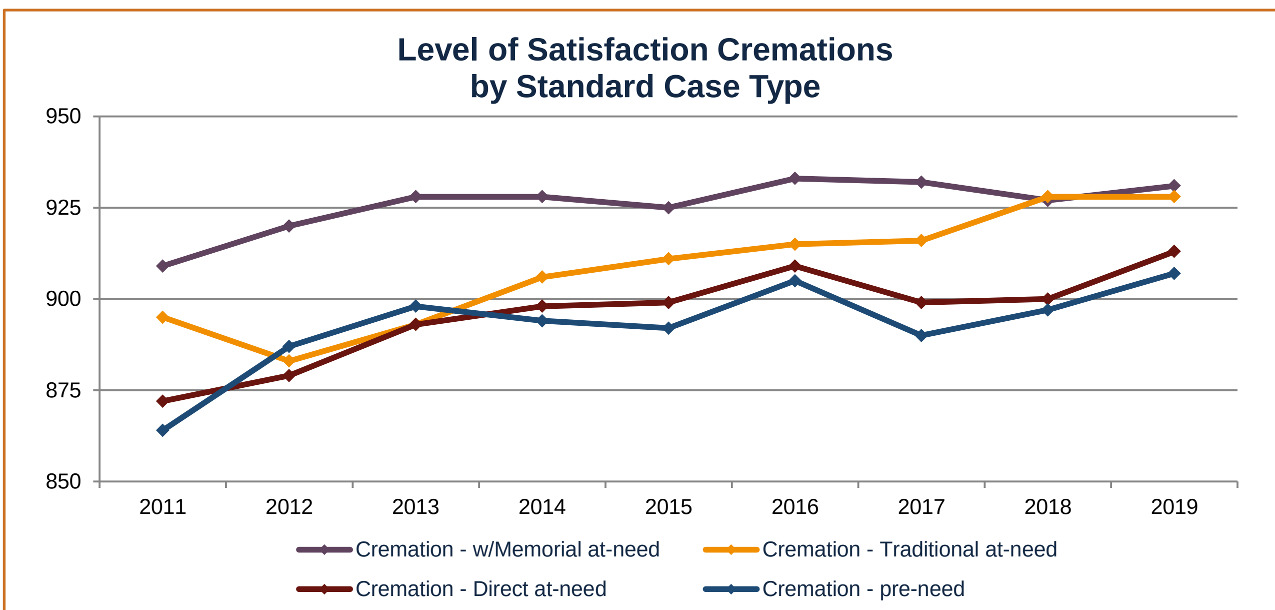


Section 6E: Historical Trending – Survey Results/Graphs

Survey Analysis: Level of Satisfaction

By Year and Case Type

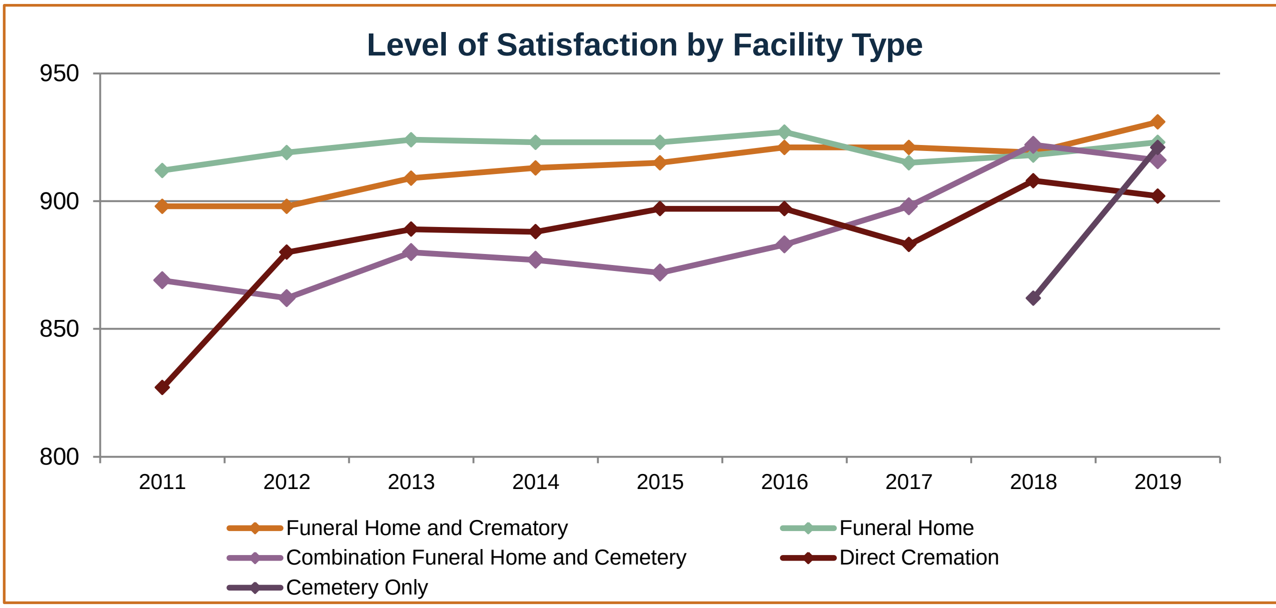


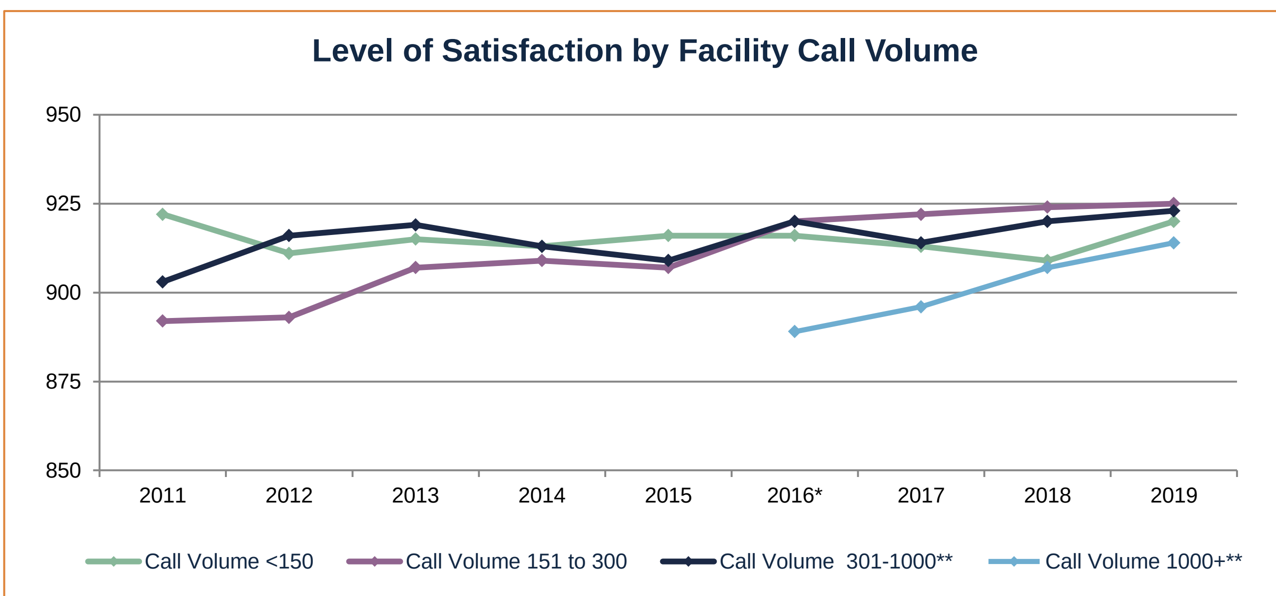


Section 6E: Historical Trending – Survey Results/Graphs

Survey Analysis: Level of Satisfaction

By Year and Market Factor

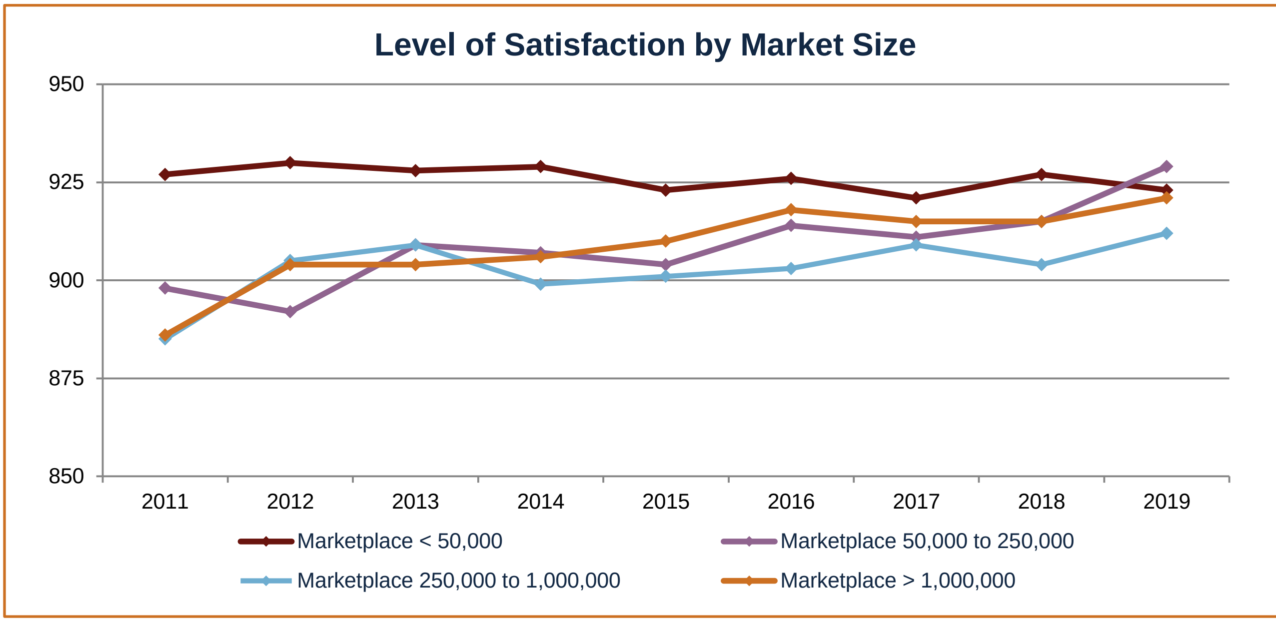


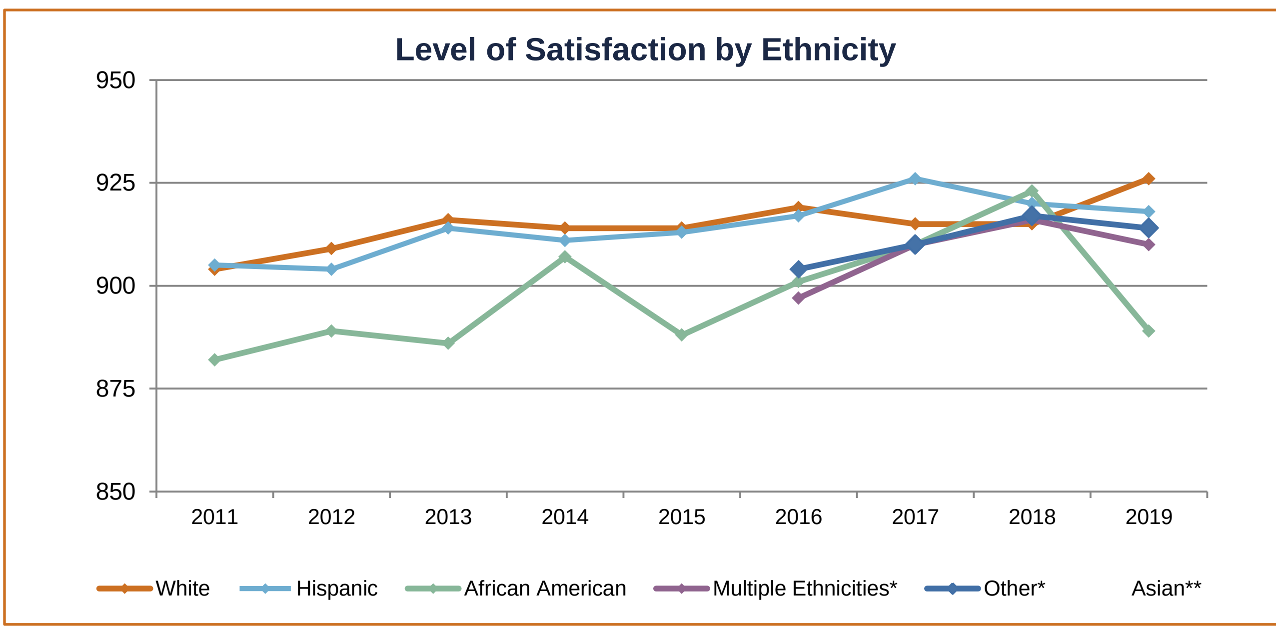


Section 6E: Historical Trending – Survey Results/Graphs

Survey Analysis: Level of Satisfaction

By Year and Market Factor





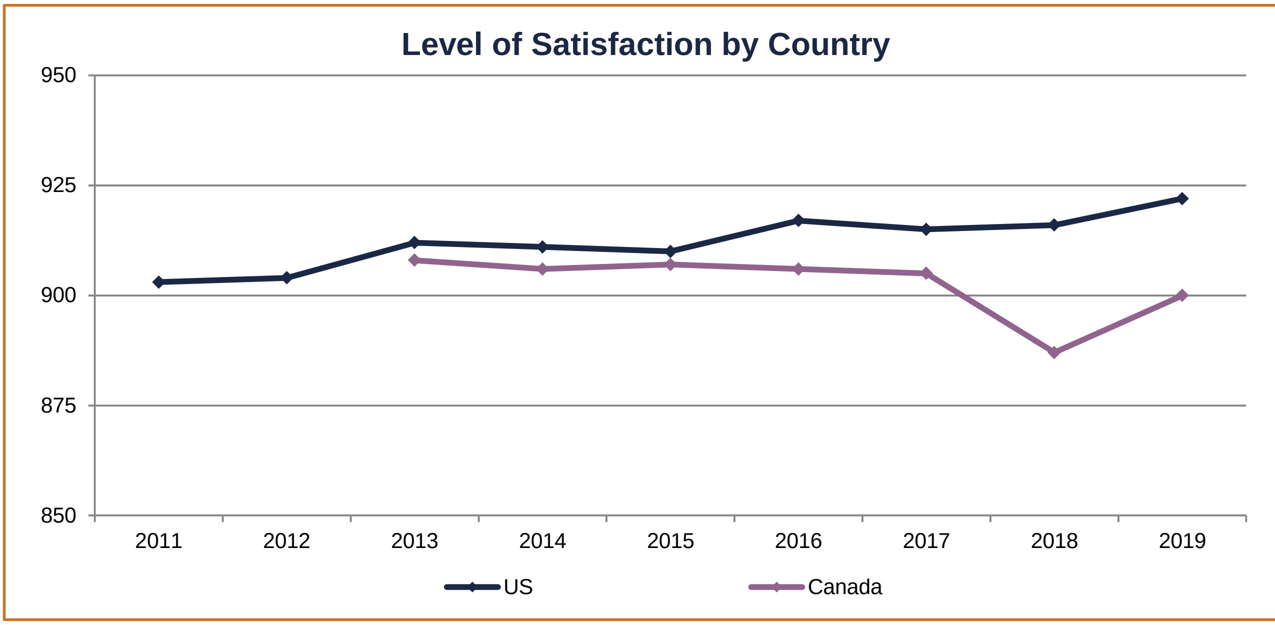
**Prior to 2016 those identifying multiple ethnicities were included in the combined category "Other" and represented less than 1% of survey respondents.*

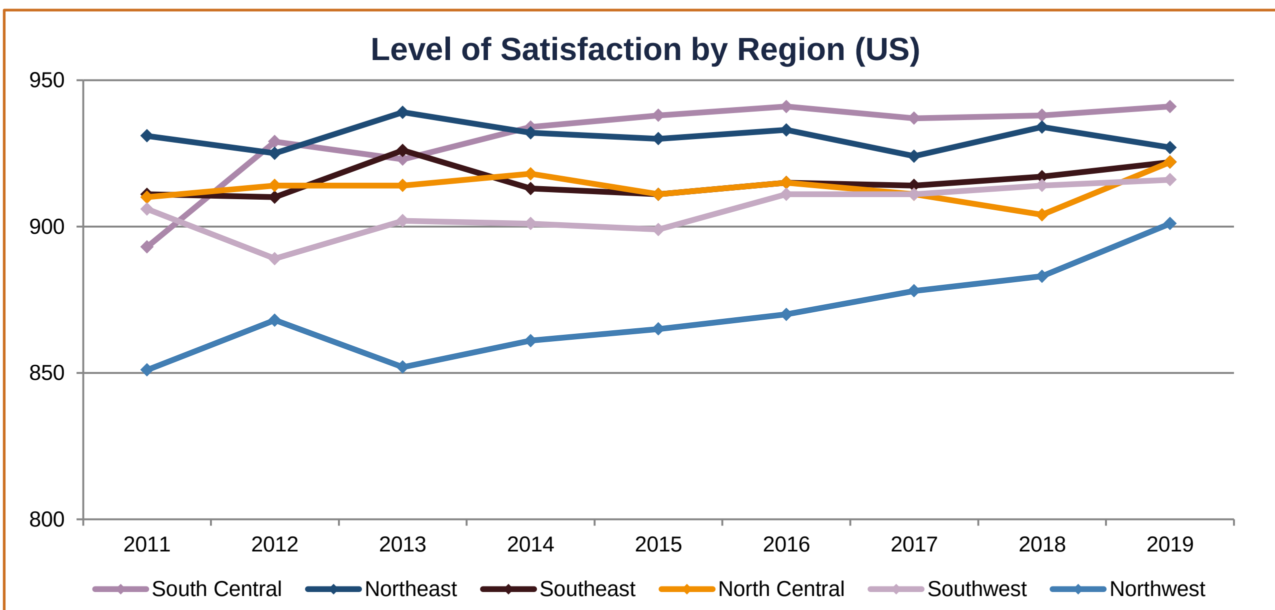
***Insufficient data for trending .*

Section 6E: Historical Trending – Survey Results/Graphs

Survey Analysis: Level of Satisfaction

By Region

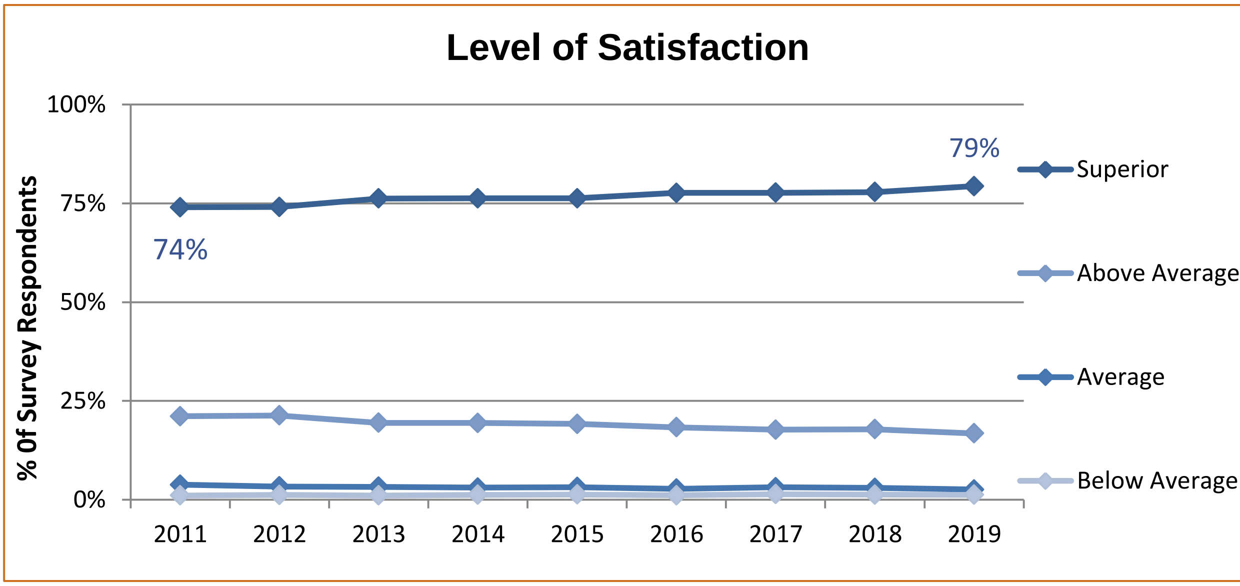


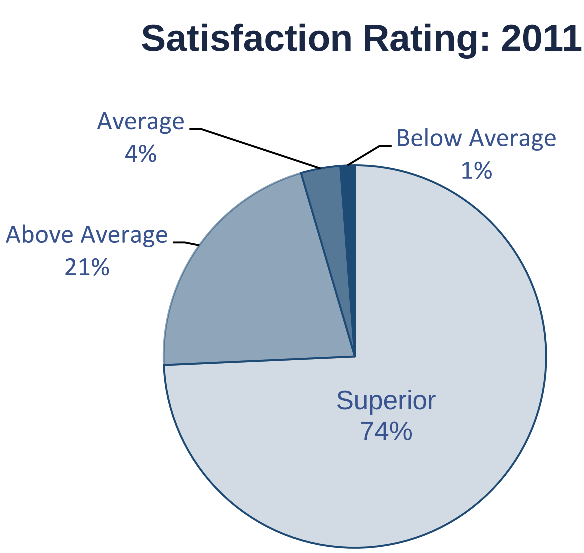


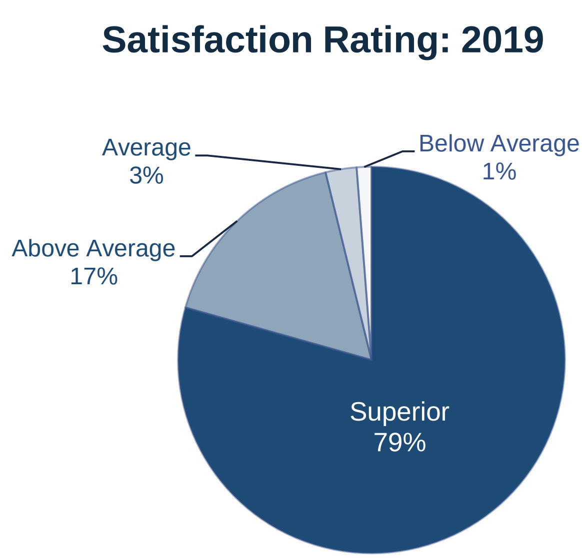
Section 6E: Historical Trending – Survey Results/Graphs

Survey Analysis

Satisfaction by Year







Section 6F

Historical Trending: Survey Results/Data
2011 - 2019

Section 6F: Historical Trending – Survey Results/Data

Survey Analysis

Satisfaction Index by Year and Case Type Selected

	Year								
Survey Responses Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Number of Survey Responses	6,069	10,979	12,773	20,233	25,410	25,443	26,243	28,963	28,262
Satisfaction Index	903	904	912	911	910	916	914	916	922

	Year								
Primary Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial	920	914	921	918	915	919	922	924	926
Cremation	883	889	901	905	905	914	907	908	918
Shipping	888	907	905	888	906	905	898	918	916

	Year								
Secondary Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
At-need Burial	921	911	919	919	916	921	925	928	927
At-need Cremation	887	889	901	907	908	916	911	910	920
At-need Shipping	888	907	905	888	906	905	898	918	916
Pre-need Burial	917	928	927	914	911	916	914	915	922
Pre-need Cremation	864	887	898	894	892	905	890	897	907
Total									

	Year								
Standard Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial - Graveside at-need	914	905	916	905	922	915	920	923	917
Burial - Immediate at-need	883	898	925	900	906	910	910	920	921
Burial - pre-need	917	928	927	914	911	916	914	915	922
Burial - Traditional at-need	923	911	919	920	916	922	927	929	929
Cremation - Direct at-need	872	879	893	898	899	909	899	900	913
Cremation - pre-need	864	887	898	894	892	905	890	897	907
Cremation - Traditional at-need	895	883	893	906	911	915	916	928	928
Cremation - w/Memorial at-need	909	920	928	928	925	933	932	927	931
Shipping	888	907	905	888	906	905	898	918	916

Section 6F: Historical Trending – Survey Results/Data

Survey Index

By Year and Market Factor

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Number of Sales Records	6,069	10,979	12,773	20,233	25,410	25,443	26,243	28,963	28,262
Satisfaction Index	903	904	912	911	910	916	914	916	922

	Year								
Facility Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Combination Funeral Home and Cemetery	869	862	880	877	872	883	898	922	916
Direct Cremation	827	880	889	888	897	897	883	908	902
Funeral Home	912	919	924	923	923	927	915	918	923
Funeral Home and Crematory	898	898	909	913	915	921	921	919	931
Cemetery Only								862	921

	Year								
Facility Call Volume	**2011**	**2012**	**2013**	**2014**	**2015**	**2016***	**2017**	**2018**	**2019**
0-150 Cases	922	911	915	913	916	916	913	909	920
151 to 300 Cases	892	893	907	909	907	920	922	924	925
301-1000Cases	903	916	919	913	909	920	914	920	923
Over 1000 Cases						889	896	907	914

	Year								
Market Size	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Under 50,000	927	930	928	929	923	926	921	927	923
50,000 to 250,000	898	892	909	907	904	914	911	915	929
250,000 to 1,000,000	885	905	909	899	901	903	909	904	912
Over 1,000,000	886	904	904	906	910	918	915	915	921

	Year								
Ethnicity	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
White	904	909	916	914	914	919	915	915	926
Hispanic	905	904	914	911	913	917	926	920	918
African American	882	889	886	907	888	901	910	923	889
Asian*		855	870	860	843	872	807	908	937
Multi						897	910	916	910
Other		933	888	938	881	904	910	917	914

Section 6E: Historical Trending – Survey Results/Data

Satisfaction Index

By Year and Region

	Year								
Survey Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Number of Sales Records	6,069	10,979	12,773	20,233	25,410	25,443	26,243	28,963	28,262
Satisfaction Index	903	904	912	911	910	916	914	916	922

	Year								
Country	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US	903	904	912	911	910	917	915	916	922
Canada			908	906	907	906	905	887	900

	Year								
Region	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US									
North Central	910	914	914	918	911	915	911	904	922
Northeast	931	925	939	932	930	933	924	934	927
Northwest	851	868	852	861	865	870	878	883	901
South Central	893	929	923	934	938	941	937	938	941
Southeast	911	910	926	913	911	915	914	917	922
Southwest	906	889	902	901	899	911	911	914	916

	Year								
Region	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Canada									
North Central*					908	906	*	*	895
Northwest		891	908	906	907	905	867	894	899

*insufficient data for trending by region

Section 7

Historical Trending: Canada/US
2011 - 2019

Section 7A

Historical Trending: Canada/US Data
2011 - 2019

Section 7A: Historical Trending – Canada/US Data

Sales Analysis Sample

Sales Records by Year and Case Type Selected

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US	24,069	34,356	40,350	63,227	78,620	89,495	105,841	119,611	120,161
Canada		558	1777	1,715	2,194	3,064	2,080	1,747	1,838

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US									
Burial	11,931	16,821	19,477	29,425	35,278	37,726	45,038	42,749	51,696
Cremation	11,054	15,960	19,257	31,516	40,696	48,931	37,503	60,961	64,968
Shipping	1,084	1,575	1,616	2,286	2,646	2,838	3,300	3,278	3,497
Canada									
Burial		154	492	473	773	1,342	470	384	405
Cremation		392	1,218	1,172	1,382	1,683	1,551	1,325	1,410
Shipping		12	67	70	39	39	59	32	23

	Year								
Disposition by Case Type	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US									
Burial	50%	49%	48%	47%	45%	42%	43%	40%	43%
Cremation	46%	46%	48%	50%	52%	55%	54%	57%	54%
Shipping	5%	5%	4%	4%	3%	3%	3%	3%	3%
Canada									
Burial	28%	28%	28%	35%	44%	23%	28%	22%	22%
Cremation	70%	69%	68%	63%	55%	75%	70%	76%	77%
Shipping	2%	4%	4%	2%	1%	3%	2%	2%	1%

Section 7A: Historical Trending – Canada/US Data

Sales Analysis Sample

Sales Records by Year and Case Type Selected

	Year								
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US	24,069	34,356	40,350	63,227	78,620	89,495	105,841	119,611	120,161
Canada		558	1777	1,715	2,194	3,064	2,080	1,747	1,838

Disposition by Case Type					**Year**				
Burial	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US									
Burial - Traditional At Need	36%	34%	32%	30%	28%	27%	28%	26%	29%
Burial - Pre Need	9%	11%	12%	12%	12%	11%	11%	9%	9%
Burial - Graveside At Need	3%	3%	3%	3%	3%	3%	4%	4%	4%
Burial - Immediate At Need	1%	1%	1%	1%	1%	1%	1%	1%	1%
Canada									
Burial - Traditional At Need		20%	19%	18%	24%	34%	15%	14%	15%
Burial - Pre Need		6%	8%	8%	9%	7%	7%	6%	5%
Burial - Graveside At Need		2%	2%	2%	2%	2%	2%	2%	2%
Burial - Immediate At Need		0.0%	0.1%	0.1%	0.5%	1.5%	0.1%	0.2%	0.2%

Disposition by Case Type					**Year**				
Cremation	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US									
Cremation - Direct At Need	25%	25%	25%	26%	28%	30%	33%	35%	31%
Cremation - w/Memorial At Need	10%	9%	9%	9%	9%	11%	10%	10%	10%
Cremation - Traditional At Need	6%	5%	6%	7%	6%	6%	6%	5%	7%
Cremation - Pre Need	6%	7%	8%	8%	9%	8%	7%	6%	6%
Canada									
Cremation - Direct At Need		29%	28%	29%	27%	27%	37%	41%	48%
Cremation - w/Memorial At Need		24%	24%	21%	19%	16%	20%	18%	16%
Cremation - Traditional At Need		4%	5%	5%	4%	4%	4%	4%	3%
Cremation - Pre Need		14%	12%	13%	13%	9%	15%	13%	9%

Section 7A: Historical Trending – Canada/US Data

Sales Analysis Sample

Sales Records by Year and Case Type Selected

	Year								
Average Sale $ per Case	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US	$4,910	$5,053	$5,088	$5,137	$5,022	$4,975	$4,715	$4,741	$4,980
Canada		$5,088	$5,445	$5,643	$6,063	$6,581	$5,493	$4,987	$4,474

Primary Case Type	Year								
Average Sale $ per Case	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial									
US	$7,233	$7,521	$7,648	$7,919	$7,875	$8,021	$7,791	$7,655	$7,816
Canada		$8,486	$8,911	$9,411	$9,309	$9,426	$9,803	$8,965	$8,301
Cremation									
US	$2,632	$2,817	$2,874	$2,922	$2,919	$3,029	$2,756	$2,782	$3,015
Canada		$3,907	$4,208	$4,308	$4,366	$4,402	$4,329	$3,882	$3,364
Shipping									
US	$3,094	$3,094	$3,145	$3,574	$3,583	$3,459	$3,070	$3,159	$3,355
Canada		$2,469	$3,536	$3,417	$3,379	$4,129	$2,342	$2,967	$4,722

Secondary Case Type	Year								
Average Sale $ per Case	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial									
At Need Burial									
US	$7,233	$7,521	$7,648	$7,919	$7,875	$8,021	$7,786	$8,025	$8,121
Canada		$8,486	$8,911	$9,411	$9,309	$9,426	$9,803	$8,944	$8,096
Pre Need Burial									
US	$6,853	$6,914	$6,995	$7,036	$6,884	$6,733	$6,143	$6,406	$6,684
Canada		$7,738	$8,431	$8,943	$8,911	$9,392	$9,239	$9,019	$9,070
Cremation									
At Need Cremation									
US	$2,632	$2,817	$2,874	$2,922	$2,919	$3,029	$2,761	$2,801	$3,036
Canada		$3,907	$4,208	$4,308	$4,366	$4,402	$4,329	$3,832	$3,351
Pre Need Cremation									
US	$2,847	$2,657	$2,608	$2,595	$2,643	$2,584	$2,459	$2,629	$2,828
Canada		$3,844	$4,179	$4,306	$4,428	$4,221	$4,460	$4,121	$3,454

Section 7A: Historical Trending – Canada/US Data

Sales Analysis Sample

Sales Records by Year and Case Type Selected

					Year				
Sales Records Analyzed	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
US	24,069	34,356	40,350	63,227	78,620	89,495	105,841	119,611	120,182
Canada		558	1777	1,715	2,194	3,064	2,080	1,747	1,838

					Year				
Average Sale $ per Case	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Burial									
Burial - Graveside At Need									
US	$6,376	$6,515	$6,415	$6,342	$6,420	$6,396	$6,660	$6,820	$6,926
Canada		$6,442	$6,582	$7,145	$6,463	$7,018	$7,261	$6,208	$5,273
Burial - Immediate At Need									
US	$3,958	$3,963	$4,196	$4,255	$4,260	$4,491	$4,757	$4,678	$4,728
Canada			$3,600	$5,096	$5,566	$6,200	$3,896	$4,287	$4,952
Burial - Pre Need									
US	$6,853	$6,914	$6,995	$7,036	$6,884	$6,733	$6,125	$6,406	$6,684
Canada		$7,738	$8,431	$8,943	$8,911	$9,392	$9,239	$9,019	$9,070
Burial - Traditional At Need									
US	$7,437	$7,726	$7,920	$8,237	$8,222	$8,383	$8,090	$8,356	$8,448
Canada		$8,669	$9,125	$9,659	$9,654	$9,714	$10,111	$9,354	$8,575
Cremation									
Cremation - Direct At Need									
US	$1,704	$1,904	$1,958	$1,961	$2,002	$2,037	$1,892	$1,959	$2,110
Canada		$2,674	$2,595	$2,664	$2,760	$2,975	$2,921	$2,683	$2,436
Cremation - Pre Need									
US	$2,847	$2,657	$2,608	$2,595	$2,643	$2,584	$2,498	$2,629	$2,828
Canada		$3,844	$4,179	$4,306	$4,428	$4,221	$4,460	$4,121	$3,454
Cremation - Traditional At Need									
US	$4,559	$5,150	$5,069	$5,024	$5,083	$5,262	$5,127	$5,505	$5,662
Canada		$6,399	$7,055	$7,519	$7,686	$7,343	$7,871	$6,733	$6,795
Cremation - w/Memorial At Need									
US	$3,819	$3,894	$3,959	$4,026	$4,213	$4,494	$4,225	$4,275	$4,538
Canada		$4,948	$5,483	$5,837	$5,966	$6,117	$6,198	$5,755	$5,382

Section 7B - 7C

7B Sales Analysis, Products – Canada / US

7C Relationship between Sales & Survey Data – Canada / US

Section 7B: Sales Analysis, Products – Canada/US

2019 Average $	Burial		Cremation		Shipping	
	US	Canada	US	Canada	US	Canada
Service Fee	$5,129	$4,557	$2,978	$2,613	$2,580	$2,937
Casket	$2,702	$2,960	$594	$457	$2,136	$2,158
Outer Burial Container	$1,472	$685	$328	$268	$1,192	$340
Urns & Keepsakes	$390	$632	$277	$400	$244	$424
Alt. Container	$868	$535	$236	$467	$239	$335
Memorial Products	$216	$189	$234	$202	$201	$138
Cemetery	$1,040	$1,247	$664	$1,202	$760	$1,904
Monument	$689	$969	$1,147	$429	$1,345	n/a
Flowers	$414	$310	$334	$217	$363	$199
Discounts	$1,909	$603	$1,387	$375	$1,164	$145

Section 7C: Relationship Between Sales & Survey Data – Canada/US

Satisfaction and Average Sale Correlation (r)

2019 Overall 0.15

By Primary Case Type	Burial		Cremation	
US	0.13		0.12	
Canada	-0.23		-0.09	
By Secondary Case Type	At-need	Pre-need	At-need	Pre-need
US	0.07	0.16	0.14	0.08
Canada	-0.26	n/a	-0.10	n/a

Section 7D

Survey Analysis – Canada / US
2011 - 2019

Section 7D: Survey Analysis – Canada/US

Survey Responses
by Year and Region

Survey Responses	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Year								
US	6,279	11,222	12,784	20,312	25,364	25,241	24,677	28,347	27,016
Canada		72	195	297	559	763	137	462	436

Satisfaction Index
by Year and Region

Country	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Year								
US	903	904	912	911	910	917	915	916	922
Canada			908	906	907	906	905	887	900

Region (Canada)	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Year								
Canada									
North Central					908	906	*	*	895
Northwest		891	908	906	907	905	905	887	899

*insufficient data for trending by region

Likelihood to Recommend
by Year and Region

Country	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Year								
US	8.7	9.2	9.3	9.4	9.4	9.5	9.4	9.5	9.5
Canada		9.3	9.5	9.6	9.5	9.5	9.3	9.5	9.5

Appendix

Statistical Terminology

Appendix: Statistical Terminology

Statistical Significance

To determine whether results were true differences or a result of chance, significance testing was performed at the 95% confidence level (i.e. probability, or p = 0.05).

Where a statistically “significant” difference is noted (i.e., probability, or p=0.05), there is a 95% chance the resulting difference is an accurate reflection of a true change in the industry or industry segment as a whole, and not likely attributable to the biases and experience of this particular selection of respondents.

Percentage Point vs Percentage Change

Percentage change is the calculation of the relative difference between two values.

- For example, if overall sales is $5,000 in one year and $5200 in the next, the percentage change in sales is calculated as ($5,200-$5,000)/$5,000 = 4.0%

Percentage point difference is the calculation of the difference between two percentages.

- For example, 54.5%-52.0% is a difference of 2.5 percentage points.

Appendix: Statistical Analysis

Correlation

Regression analysis can be used to determine the impact or independence of individual factors.

The correlation coefficient, denoted by the letter "R", indicates whether there is a systematic relationship between two variables, e.g., whether firms with higher satisfaction ratings have higher sales.

A correlation can be either positive or negative and can take on any value between -1 and 1. A correlation value of zero (R = 0) indicates no relationship between two variables while a correlation of one (R = +1 or R = -1) indicates a perfect relationship between two variables.

A positive correlation (+R) indicates that a high value of one variable is associated with a high value of another variable so that as one increases the other does also. A negative correlation (-R) indicates that a high value of one variable is associated with a low value of another variable; as one increases, the other decreases.

The coefficient of determination, denoted by R^2, defines the strength of the relationship between two factors. R^2 is always between 0 and 1 (inclusive).

- High R^2 values (near 1) indicate a strong relationship where changes in one factor can be used to predict changes in the other.
- Low R^2 values (near 0) indicate a weak relationship in which the factors change independently and changes in one factor cannot be used to predict changes in another.

Correlation does not indicate causation. For example, higher satisfaction ratings do not necessarily cause higher sales, or vice versa, only whether a relationship is present., i.e., When families are spending more we also see that they are more satisfied. Both factors may be responding to a separate factor in the same way.

Appendix: Statistical Analysis

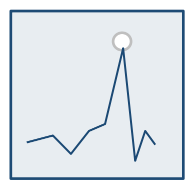
Evaluating Historical Trends

Historical trends allow the evaluation and monitoring of measurements over a period of time in order to interpret them in a relative context:

- Are some values significantly larger or smaller than others?
- Is there a recognizable pattern, where several consecutive measures change in the same direction, for example increasing or decreasing year over year?
- Are the increases similar in size, or are they getting larger, i.e., the trend is increasing (or decreasing) at rapid rate, or smaller, i.e., the trend is increasing (or decreasing), but slowly, a little bit at a time?

Some variation between evaluations is normal and expected and appears as an irregular series of ups and downs. Different input based on different experiences and interpretations of those experiences leads to different responses. Statistical analysis of the data allows us to determine if those differences, whether year to year or factor to factor, are minor - a result of the sampling process and within the parameters of normal and expected, or whether they indicate a significant change that is the result of an outside influence or special cause, such as a concerted effort to enact a change, or a change in demographics, economics, cultural acceptance or social dynamics (to name just a few).

With eight years of Performance Tracker ™ history, the trends within the industry can be evaluated to distinguish the normal and reasonably expected variations from those with a significant special cause. These are trends that exhibit patterns likely to occur on their own through random chance.

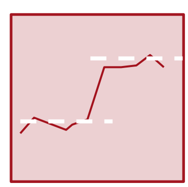


Extreme Value

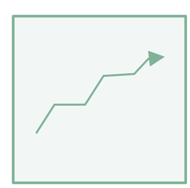
Decreasing Trend

Among the indicators a special cause or outside factor is at work:

- An extreme point, significantly different (higher or lower) than others around it.
- Several (5 to 6 or more) consecutive measurements all moving in the same direction, either several increasing in a row or several consecutive decreasing points.
- A shift in the mean, where the pattern is at one level for several measures then "hops" to another level where it remains for several more.
- A "sawtooth" pattern where a high point is followed by a low point, by a high, then low for several repetitions.



Shift in the Mean



Increasing Trend

Significant patterns from the 2011-2018 analysis are summarized and interpreted in Section 5A – 5C.

Complete trends for Sales and Survey data follow in Section 6.

Repetitive "Sawtooth"