

# DIVISION OF CEMETERIES

STATE OF NEW YORK  
DEPARTMENT OF STATE

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GOVERNOR

CEMETERY BOARD

ROSSANA ROSADO  
SECRETARY OF STATE  
CHAIR

LETITIA JAMES  
ATTORNEY GENERAL

DR. HOWARD A. ZUCKER  
COMMISSIONER OF HEALTH

## DEPARTMENT OF STATE - DIVISION OF CEMETERIES

### MEMORANDUM

**TO:** New York State Cemetery Board

**FROM:** Brendon Stanton, Investigator

**SUBJECT:** Vestal Park Cemetery Association, #04-040

**RE:** Application for Approval of a Columbarium

**DATE:** September 23, 2020

#### Exhibits

- a) Report from Division Senior Accountant Andrew Hickey
- b) Application from Vestal Park Cemetery Association
- c) Vestal Park Cemetery Association meeting minutes
- d) Columbarium proposal
- e) Photographs of required signage
- f) Map of proposed site

#### Introduction and Recommendation

The Vestal Park Association of the town of Vestal, Broome County, has applied for Cemetery Board approval for the installation of a 64-niche columbarium unit. The cemetery currently has no columbarium units on the grounds and considers this to be a viable project since the demand for interment of cremated remains is steadily increasing.

I recommend approval of this application.

#### The Cemetery

Vestal Park Cemetery is a small rural cemetery set on approximately 8 acres in the town of Vestal. Of these 8 acres, 2.5 are remaining for sale. The cemetery is surrounded by a neighborhood, and it would likely be prohibitively expensive to expand. The placement of this columbarium would still leave plenty of space for future lot sales, as it only occupies six existing



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graves. Additionally, there are few opportunities to purchase columbarium niches in Broome County, and their availability will likely attract new customers to the cemetery.

### **Compliance with 19 NYCRR Section 201.11**

The cemetery has demonstrated compliance with 19 NYCRR Section 201.11. Specifically:

1. *Whether the proposed construction has the approval of the corporation's lot owners, obtained at a special or regular meeting.*  
The cemetery board held a special meeting of its officers and directors on August 4, 2020, at which the proposal to install a columbarium was approved. A copy of the meeting minutes is attached (Exhibit C).
2.
  - a. *The name of the licensed architect or engineer and the estimated total costs of construction, including land to be appropriated, landscaping, embellishments and other features.*  
This is a pre-assembled Kyber 60-niche granite columbarium supplied by the Hardy-Doric Corporation of Chelmsford, MA. (Exhibit D). The estimated total cost of the project is \$26,650.00, allocated as follows: \$20,750.00 for the unit, \$1,500.00 for shipping, \$3,000.00 for the foundation, and \$1,400.00 for installation. There will be a permanent maintenance allocation of \$6,400.00 when the niches are sold, and the cemetery estimates \$1,000.00 in marketing costs, bringing the Division's calculated total cost to \$34,050.00. No registered architect or professional engineer is involved in the project.
  - b. *A map or sketch indicating the location of the building, together with a general description including the number of crypts and niches.*  
Included is a cemetery map with the proposed location, and a sketch of the unit (Exhibit F).
  - c. *Whether the proposed construction is the complete structure or whether units are to be added later. If future units are contemplated, the extent of such commitment or plan.*  
There are currently no plans to install additional units.
3. *The source of funds to pay for the construction and terms of payment.*  
Please see the attached report of Division Senior Accountant Andrew Hickey (Exhibit A) for more detail on the source of the funds. The cemetery will pay for this project entirely with general funds, which total \$1.33 million.
4. *An estimate of the trust funds and the current maintenance funds required to maintain and preserve the facility, covering the year-to-year maintenance and long-term preservation.*  
The year-to-year or long-term maintenance required to maintain the columbarium is minimal. See attached report of Division Senior Accountant Andrew Hickey (Exhibit A) for financial analysis.
5. *An estimate of the cumulative total revenues from sales based on the projected selling prices.*  
See attached report of Division Senior Accountant Andrew Hickey (Exhibit A) for financial analysis.
6. *A full disclosure to the extent outstanding certificates of indebtedness or land shares are to participate in the sales proceeds.*

The cemetery has no outstanding certificates of indebtedness or land shares.

7. *The projected disposition of the total estimated sales revenues, including but not limited to the amounts to be allocated for: (A) permanent maintenance and current maintenance funds; (B) supplemental trust or special funds; (C) estimated selling expenses, including disclosure of promotional plans; (D) recovery of construction costs; (E) general fund use or retention; and (F) building operation*

See attached report of Division Senior Accountant Andrew Hickey (Exhibit A) for financial analysis.

8. (A) *A copy of the drawing required by paragraph (B) of this subdivision along with an indication of the location of the proposed building, and a statement that the notices required by such paragraph have been posted in accordance with its provisions.*

The cemetery has posted notices at each entrance of the cemetery, as well as the proposed location of the columbarium (Exhibit D). These notices were posted on August 16, 2020. The above-mentioned notices allow for public comments to be accepted through October 16, 2020. To date, the cemetery has not received any public comment as a result of the notices.

### **Recommendation**

This columbarium project appears to be both necessary and proper for the Vestal Park Cemetery Association. Adding this product to their cemetery will allow the association to access a new market. It appears to be a financial positive for the cemetery, and several visitors and lot owners have mentioned interest in this product. For these reasons, I recommend approval of this application.

# Exhibit A

# DIVISION OF CEMETERIES

STATE OF NEW YORK  
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COMMISSIONER OF HEALTH

**TO:** New York State Cemetery Board

**FROM:** Andrew Hickey, Senior Accountant

**SUBJECT:** Vestal Park Cemetery, Broome County, 04-040

**DATE:** September 23, 2020

## SCHEDULES:

- 1) A Four-year Income and Expenses
- 2) A1 Four-year Balance Sheet and cost per acre
- 3) B1 Return on Investment and Project Costs

**SUMMARY:** Vestal Park Cemetery (the Cemetery) filed an application for the installation of a 64 double niche columbarium unit. This project would be its first columbarium unit. Cemetery trustees believe the increasing rate of cremation, as well as several visitors and lot owners have mentioned interest in this burial option, show the importance of obtaining this columbarium. The Cemetery performs approximately 12 cremation burials a year (Schedule A). The Trustees believe these figures will increase based on the upward trend in cremations and planned marketing of the proposed columbarium. Cemetery columbarium marketing plans include distribution of information packets to local funeral directors as well as utilizing print media and the Cemetery's website. The Cemetery is one of the larger cemeteries in Broome County and its Trustees strongly believe the income generated from the sale of niches and future inurnments should improve the cemetery's long-term viability as well as provide an important valued service to the local community.

**Background:** The Cemetery has experienced operating surpluses over the last four years (Schedule A).

Yearly lot sales and burial income have been relatively steady. The Cemetery, on average over last four years, performed 19 full body burials and 12 cremation burials. The trustees do not believe lot sales declines in 2019 are indicative of future results. Additionally, they believe the columbarium, related interest in this new service and associated marketing will enhance future revenues.

Dividend and interest income provide substantial funding to the cemetery operations.

Average annual expenses per acre, of approximately \$10,000 (Schedule A1), appear to be on the higher side of industry norms. In the most recent two years, maintenance costs represented approximately 60% of total costs. This expense is based on the recent maintenance service agreement with an external vendor. The Trustees assert they made substantial efforts to locate a cheaper vendor before approving this agreement and strongly believe it is the most cost efficient and effective option. Furthermore, the trustees have taken steps to materially reduce other current operating costs (e.g., insurance, supplies and labor), including the sale of equipment and vehicles. The Trustees indicated the columbarium will not result, other than periodic cleaning, in additional annual operating expenditures.



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Asset levels (Sch. A1) have remained relatively constant over the last four years. The Cemetery's general funds, as of October 31, 2019, total \$1,339,297 and permanent maintenance funds total \$372,925. The Cemetery is current in all filings with the Division and there are no trust fund deficits. The Cemetery trustees have adopted a conflict of interest policy. The Cemetery is consistently well-maintained.

#### **FINANCING – RETURN ON INVESTMENT:**

The columbarium project's estimated cost is \$34,050.00 (Schedule B-1) and will be funded exclusively from the general fund (no external financing necessary). These general funds totaled \$1,339,297 as of October 31, 2019 (Schedule A1) and the expense of the project will have only nominal impact on the financial levels of the Cemetery.

Based on the Trustees' projections, the 64 niches will be all sold in 5.3 years. Although the current number of cremation burials performed would indicate a longer period to sell all 64 niches, the number of cremation burials will probably increase based on marketing of the Cemetery's new columbarium. Evening assuming the actual timeframe exceeds the estimated 5.3 years to sell out, the relatively low cost of the project, estimated positive return on investment, increasing cremation burials trends, and planned marketing of columbarium should all help ensure a timely financial return on this investment. Furthermore, the Trustees point out there should be good demand as there are very few cemeteries in this geographic area offering columbarium services.

The columbarium project has an estimated positive ROI of 125% ROI (Schedule B1). Cumulative estimated revenues from sales and services total \$82,620. Costs to install, 10% PM allocation and marketing are estimated at \$34,050 and cost of land (lots displaced by the columbarium) is approximately \$6,000.

Projected disposition of gross revenue: PM allocation will be approximately \$6,400 (10% of total projected \$64,000 niche sales) and \$3,500 for approximate # of eventual inurnments (estimated at 100 of 128 @ \$35.00). Remaining disposition of revenue will go to general funds. There will be no allocation to other special funds. Marketing fees are estimated to be \$1,000 and included in the ROI calculation above.

#### **RECOMMENDATION:**

Based on information available to the Division Accountant and the most recent audit and the project application, I recommend approval of the columbarium project.

# Exhibit 1

Schedule A	4 Y/R Income Expense Analysis				
<b>Name</b>	<b>Vestal Park and Cemetery Assoc.</b>				
<b>County</b>	Broome				
<b>Cemetery #</b>	04-040				
<b>Conclusions about revenue</b>					
1) The number of burials, both full and cremation, is steady					
2) Both Lot sale and burial income is steady					
3) Investment earnings are steady and represents approximately 2/3rds of income					
<b>Conclusions about Expenditures and results from operations</b>					
1) Operating expenditures are steadily increasing					
a) Operating expenditures also increased partially due to loss of material volunteer labor prior to 2017.					
b) The cemetery has agreement with a nearby cemetery to provide virtually all maintenance (summer and winter) services.					
2) Trustees believe operating expenditures will start to decrease based on the recently adopted maintenance agreement.					
<b>Features:</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>Four Yr Avg</b>
<b>Size and Inventory</b>					
Acres(total)	7.9	7.9	7.9	7.9	7.9
Acres Developed	5.4	5.3	5.2	5.1	5.3
Acres Developed and Available	2.5	2.6	2.7	2.8	2.7
<b>Burials and Lot Sales</b>					
Burials	10	18	31	17	19.0
Cremations	20	9	12	5	11.5
Total	30	27	43	22	30.5
Lots and grave sales	8	12	23	10	13.3
Lot Sales	\$ 6,500.00	\$ 11,450.00	\$ 25,933.00	\$ 12,365.00	14,062
<b>YEAR</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>Four Yr Avg</b>
<b>Operating Income</b>					
Lot Sales	6,500	11,450	25,933	12,365	\$14,062.00
Interment fees	16,975	16,225	25,900	14,650	\$18,437.50
Additional Charges		3,127			\$781.75
Dividends and Interest	43,943	38,989	38,229	38,596	\$39,939.25
Leaning Monument					
Donations	50	50			\$25.00
<b>Total Revenue</b>	<b>67,468</b>	<b>69,841</b>	<b>90,062</b>	<b>65,611</b>	<b>\$73,245.50</b>
<b>Annual change in operating reveni</b>	<b>-3.40%</b>	<b>-22.45%</b>	<b>37.27%</b>		
<b>Expenses (Disbursements)</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>Four Yr Avg</b>
Salaries	4,158	5,102	9,411	10,891	\$7,390.50
Insurance	1,636	4,172	5,134	4,159	\$3,775.25
Supplies and Equipment	1,977	569	1,282	1,267	\$1,273.75
Utilities	340	364	228	291	\$305.75
P/R Taxes	381	535	889	1,439	\$811.00
Office Expense	3,414	5,303	3,766	3,574	\$4,014.25
Administrative	4,000	4,000	4,000	4,000	\$4,000.00
Burial expense	4,364	5,548	13,858	4,840	\$7,152.50
Lawn Maintenance	38,178	27,175	8,540	0	\$18,473.25
Other Maintenance - Monuments	0				\$0.00
Investment expenses	487	1,033	375	383	\$569.50
					\$0.00
Other -					\$0.00
<b>Total Disbursements</b>	<b>58,935</b>	<b>53,801</b>	<b>47,483</b>	<b>30,844</b>	<b>\$47,765.75</b>
<b>% change in operating expenditur</b>	<b>9.54%</b>	<b>13.31%</b>	<b>53.95%</b>		
<b>Operating Surplus (Loss)</b>	<b>\$ 8,533.00</b>	<b>\$ 16,040.00</b>	<b>\$ 42,579.00</b>	<b>\$ 34,767.00</b>	<b>\$25,479.75</b>

# Exhibit 2

Schedule A1	4 YR Balance Sheet
Name	Vestal Park and Cemetery Assoc.
County	Broome
Cemetery #	04-040

Conclusion on Balance Sheet:

1) Cemetery financial assets have remained relatively steady since 2016

Per acre analysis:

1) Cost to maintain the cemetery seems to be on the higher end of the spectrum

<b>Balance sheet- Financial Assets</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
General fund	\$1,339,297	\$1,240,418	\$1,264,753	\$1,120,774
Permanent Maintenance	\$372,925	\$352,219	\$345,978	\$321,393
Other	\$0	\$0	\$0	\$0
<b>Total Financial assets</b>	<b>\$1,712,222</b>	<b>\$1,592,637</b>	<b>\$1,610,731</b>	<b>\$1,442,167</b>

**Per Acre Analysis**

Total Income Per Developed Acre	\$12,494	\$13,178	\$17,320	\$12,865
Total Expenses Per Developed Acre	\$10,914	\$10,151	\$9,131	\$6,048
Net income(loss) per Developed Acre	\$1,580	\$3,026	\$8,188	\$6,817
<b>Funds Per Developed acre</b>	<b>\$317,078</b>	<b>\$300,498</b>	<b>\$309,756</b>	<b>\$282,778</b>

# Exhibit 3

Schedule B1	Cost and ROI	
Name	Vestal Park and Cemetery Assoc.	
County	Broome	
Cemetery #	04-040	

COSTS to install		Comments
Columbarium Unit	\$19,050.00	See pg 26/32 of initial app
Peaked Roof	\$1,700.00	See pg 26/32 of initial app
Foundation	\$3,000.00	See pg 26/32 of initial app
Shipping	\$1,500.00	See pg 26/32 of initial app
Crane	\$1,400.00	See pg 26/32 of initial app
		See 16 of initial app for that other estimates were obtained
Permanent Maintenance allocation 10%	\$6,400.00	PM allocation 10% of selling price
Marketing, signage, print materials, etc	\$1,000.00	
Other		
Total planned/budgeted costs		\$34,050.00
Cost per niche (64 niches)		\$567.50

Planned Pricing Schedule			
Price per niche (double depth)	\$1,000.00		
Engraving fee - Initial	\$300.00		For first interment for 2nd, add dates, etc \$150 per X 2 Assumes two openings per niche @ \$315/ea
Engraving fee - Subsequent	\$200.00		
Less engraving cost	-\$300.00		
Est. Opening fee (per inurnment) (\$350)	\$630.00		
Gross revenue per niche	\$1,830.00	per unit	\$109,800.00
Less opening cost paid to our contractor	-\$300.00	per unit	-\$18,000.00
Net revenue per niche	\$1,530.00	per unit	\$91,800.00
Less: 10%			-\$9,180.00
90% estimated realization			\$82,620.00
Less total planned/budgeted costs			\$34,050.00
Net Profit realized per niche		\$962.50	
Total anticipated net profit for the			
Anticipated return on columbarium			\$48,570.00

**NOTE: Cost of Land**  
This columbarium unit will be displacing approx 6 currently mapped graves. At our current pricing (\$1000/grave) we would loss approximately 6,000.00

ROI	Revenue	\$76,620.00
	Cost	\$34,050.00
	ROI %	125%

# Exhibit B



# Division of Cemeteries

New York State  
 Department of State  
**DIVISION OF CEMETERIES**  
 One Commerce Plaza  
 99 Washington Avenue  
 Albany, NY 12231-0001  
 Telephone: (518) 474-6226  
 www.dos.ny.gov

## APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

### BASIC INFORMATION

Cemetery Name Vestal Park Cemetery		New York State Cemetery Five Digit ID Number 04 __ 040	
Location of Cemetery: Street Address 316 Main Street			
City Vestal		or Town and Village Vestal	NY Zip Code 13850
Contact Person Name: Dick Snyder		Title Cemetery Superintendent	
Contact Person Mailing Address: 401 Elmhaven Drive, Vestal, NY 13850			
Contact Person's Phone Number: 607-205-5849	Contact Person's Email: 3grand@stny.rr.com	Date Form Completed 8/20/2020	
Cemetery Total Acres: 7.90	Cemetery Developed Acres: 7.90	Cemetery Acres Sold: 5.40	
Number of Current Mausoleum Structures: 0	Number of Current Columbarium Structures: 0		
Does the cemetery have certificates of indebtedness or land shares? (This is not common.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If so, will they participate in the proceeds of this project? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, describe:			

### PROJECT DESCRIPTION

Select one:  
 Mausoleum  Columbarium  Both

Explain the proposed project and why it is in the cemetery's best interest.

The Board of Directors of the Vestal Park and Cemetery Association, Inc. believes that offering options is critical to the cemetery's long-term viability. With the dramatic rise in cremations, the Board, after considerable discussion, has determined that the addition of a columbarium to the existing in-ground cremains area is a prudent course of action. Therefore, the Vestal Park and Cemetery Association intends to install a 64-niche granite columbarium at a total cost of \$26,650. The sole source of funds for the project is the organization's general fund.

# APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

## COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS

State the number and type of proposed niches/ crypts (e.g., 15 indoor crypts, 30 outdoor crypts, 25 indoor glass-front niches, 50 indoor granite-front niches, etc.).  
64 outdoor granite-front niches

Is the proposed construction the complete structure or will units be added later?  Yes  No  
If units will be added later, please describe. You may need additional approval later for such units

Is this part of a prior application?  Yes  No Date of prior application:

State the manufacturer/ brand of the unit:  
Hardy Doric/Kyber

Total existing niches/ crypts: 0 Total number of these still available: N/A

List all permits required to complete this project and attach copies of permits already obtained:  
Temporary-sign permit from the Town of Vestal - see attached

Describe the status of permits that you have not yet obtained:  
N/A

If applicable, state the date on which the cemetery posted the sign required by New York State Cemetery Board regulations:  
(see "Additional Required Documents" on page 3). 8/14/2020

### COST

State the total cost of construction of the project: \$ 26,650.00

What is the source of funding for the project? Indicate the amount from each source.

General Fund: \$ 26,650.00

PM Fund Loan (needs court approval, must submit separate application): \$

Commercial Loan (specify whether the loan is collateralized and, if so, what the collateral is.) \$

No Collateral  Collateral (Describe below):

Other (please explain) \$

# APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

## ADDITIONAL REQUIRED DOCUMENTS

- Minutes or resolution of board or lot owners approving project
- Map of the cemetery with location of project indicated
- Rendering or sketch of the project
- Photo of sign. State regulations require that you post a sign at all entrances to the cemetery, the site of the project and office. The sign must:
  - describe in plain language the proposed mausoleum or columbarium.
  - be posted for at least 60 days to allow for comments from lot owners and the community
  - include a sketch or rendering of the mausoleum or columbarium
  - include an address and telephone number for submission of comments about the project; and
  - include the deadline for submission of comments.

Note: If the project is an addition to an existing mausoleum or columbarium of 250 spaces or fewer, the cemetery does not need to post the sign described above.

- Copy of proposal from vendor/contractor
- Detailed list of all costs associated with the project
- Copy of any permits issued for this project.
- For structures for which local permits are required, provide an architect's or engineer's report
- Does the cemetery file Form 990 or Form 990-EZ with the IRS?
  - If the cemetery files Form 990, attach the Part VII Compensation of Officers, Directors, Trustees for the last four years.
  - If the cemetery files 990-EZ, attach Part VI.
  - If the cemetery files Form 990-N – Electronic Notice (e-Postcard), no additional attachments are required

## REQUIRED SCHEDULES

- Schedule A: summary detailing the last four years of income and expenses and fund balances as reported on your annual reports; use the form found at [www.dos.ny.gov/cmtty/forms.htm](http://www.dos.ny.gov/cmtty/forms.htm)
- Schedule B-1: anticipated annual revenue and expenses from the project and total return on investment; use the form found at [www.dos.ny.gov/cmtty/forms.htm](http://www.dos.ny.gov/cmtty/forms.htm)
- If you are borrowing money to finance the project:
  - If the loan will come from the cemetery's permanent maintenance loan (PM) fund, complete a separate "Application for Approval of a Loan or Grant from a Cemetery's Permanent Maintenance Fund" found at [www.dos.ny.gov/cmtty/forms.htm](http://www.dos.ny.gov/cmtty/forms.htm)
  - If the loan is a commercial loan, attach an amortization schedule



# Division of Cemeteries

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## SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

For any income or expense category where there is a significant increase or decrease in income or expenses, please provide a brief explanation. Not all cemeteries will have income and expenses in all of these categories

Cemetery Name	New York State Cemetery Five Digit ID Number
	—

**YEAR ENDING**                      **12/31/19**                      **12/31/18**                      **12/31/17**                      **12/31/16**

### SIZE AND INVENTORY

Acres-Total	7.90	7.90	7.90	7.90
Acres-Developed and Sold	5.40	5.30	5.20	5.10
Acres-Developed and Unsold	2.50	2.60	2.70	2.80

### BURIALS AND LOT SALES

Burials	30.00	27.00	43.00	22.00
Number of lots (graves, crypts, niches) sold	8.00	12.00	23.00	10.00

### INCOME (RECEIPTS)

Lots and grave sales				
Interment fees				
Foundations	<b>See Attachments 1 and 2</b>			
Dividends and interest				
Donations				
Other-specify;				
attach additional sheet(s) as needed				
Other-specify;				
attach additional sheet(s) as needed				
Other-specify;				
attach additional sheet(s) as needed				
<b>TOTAL RECEIPTS</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

# SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name	New York State Cemetery Five Digit ID Number
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	<b>YEAR ENDING</b>	<b>12/31/19</b>	<b>12/31/18</b>	<b>12/31/17</b>	<b>12/31/16</b>
<b>EXPENSES (DISBURSEMENTS)</b>					

Employee Wages					
Independent Contractor Grave Openings					
Independent Contractor Maintenance and Mowing					
Salaries of Officers					
Supplies and Repairs					
Equipment	<b>See Attachments 1 and 2</b>				
Insurance – General Liability					
Workers Compensation					
Commercial Crime/ Employee Dishonesty					
Vandalism and Assessment Fee					
Other – specify;					
attach additional sheet as needed					
Other – specify;					
attach additional sheet as needed					
Other – specify;					
attach additional sheet as needed					
<b>TOTAL DISBURSEMENTS</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

<b>OPERATING SURPLUS (LOSS)</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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<b>INTER-FUND TRANSFERS</b>					
<b>Transfers To Operating Account</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From trust funds (retained income from previous years)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From other funds (i.e., special, bequests, pre-need, etc.)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

# SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name	New York State Cemetery Five Digit ID Number
---------------	--

**YEAR ENDING**                      **12/31/19**                      **12/31/18**                      **12/31/17**                      **12/31/16**

**FINANCIAL ASSETS  
(FUND BALANCES)**

General Fund	\$ 1,339,297.00	\$ 1,240,418.00	\$ 1,264,753.00	\$ 1,120,774.00
Permanent Maintenance Fund	\$ 372,925.00	\$ 352,219.00	\$ 345,978.00	\$ 321,393.00
Perpetual Care	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Special Trust	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL FINANCIAL ASSETS</b>	<b>\$ 1,712,222.00</b>	<b>\$ 1,592,637.00</b>	<b>\$ 1,610,731.00</b>	<b>\$ 1,442,167.00</b>

**PER ACRE ANALYSIS`**

Total Income Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Expense Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Net Income (Loss) Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Funds Per Developed Acre	\$ 317,078.15	\$ 300,497.55	\$ 309,755.96	\$ 282,777.84

**Permanent Maintenance Loan**

Approved Date	
Original Loan Amount	
Current Balance	

**NOTES:**



# Division of Cemeteries

Department of State  
**DIVISION OF CEMETERIES**  
 One Commerce Plaza  
 99 Washington Avenue  
 Albany, NY 12231-0001  
 Telephone: (518) 474-6226  
 www.dos.ny.gov

## SCHEDULE B1 – MAUSOLEUM/COLUMBARIUM RETURN ON INVESTMENT

Cemetery Name Vestal Park Cemetery	New York State Cemetery Five Digit ID Number 04 - 040
---------------------------------------	--

TYPE OF APPLICATION     MAUSOLEUM     COLUMBARIUM

ANNUAL GROSS REVENUE			
	Number of Spaces Per Year*	Average Price per Space	Annual Gross Revenue
Crypts	0	\$ 0.00	\$ 0.00
Niches	12	\$ 1,000.00	\$ 12,000.00
<b>Totals</b>	<b>12</b>		<b>\$ 12,000.00</b>

\*Provide a reasonable estimate of annual sales

TOTAL GROSS REVENUE ON ALL INVENTORY SOLD			
	Total Number of Spaces	Average Price per Space	Gross Revenue**
Crypts	0	\$ 0.00	\$ 0.00
Niches	64	\$ 1,000.00	\$ 64,000.00
<b>Totals</b>	<b>64</b>		<b>\$ 64,000.00</b>

\*\*For purposes of this calculation, we assume the final 10 percent of spaces will not sell. Consequently, Gross Revenue represents sales of 90 percent of spaces multiplied by average cost.

YEARS UNTIL PROJECT SELLS OUT	
	Number of Years
Crypts	<i>N/A</i>
Niches	<i>5.3</i>

EXPENSES	
Construction costs (include contractors, professional fees, setup and delivery, permitting, etc.)	\$ 26,650.00
Permanent Maintenance Allocation (minimum of 10 percent of Gross Revenue)***	\$ 6,400.00
Total Selling Expenses	\$ 1,000.00
Loan Interest Expenses	\$ 0.00
Other (specify)	\$ 0.00
<b>Total Expenses</b>	<b>\$ 34,050.00</b>

<b>NET REVENUE</b>	<b>\$ 29,950.00</b>
--------------------	---------------------

\*\*\*Most cemeteries allocate 10 percent of gross revenue from lot sales to Preventive Maintenance. Some cemeteries allocate a higher percentage; those that do must use that higher percentage.

Vestal Park & Cemetery Association Inc.  
Reviewed Income Statement  
For the Years Ending 10/31/16 and 10/31/17

	10/31/16		10/31/2017	
	Operating	Permanent Maintenance	Operating	Permanent Maintenance
Income				
Grave Sales	\$ 12,365		\$ 25,933	
Interment Sales	14,650		25,900	
Contributions	0		0	
Permanent Maintenance-Transfers	3,176	5,495	3,773	11,855
Interest & Dividends	34,961	3,635	34,265	3,964
Capital Gains(Losses)-Note 2	18,960	6,002	113,837	12,689
	<u>84,112</u>	<u>15,132</u>	<u>203,708</u>	<u>28,508</u>
Total Income	\$		\$	
Disbursements				
Salaries	\$ 10,891		\$ 9,411	
Insurance	4,159		5,134	
Supplies & Equipment	1,267		1,282	
Utilities	291		228	
Taxes	1,439		889	
Office Expenses	3,574		3,766	
Administrative	4,000		4,000	
Burials & Cremation	4,840		13,858	
Lawn Maintenance	0		8,540	
Investment Expenses	233	150	225	150
Permanent Maintenance Transfers	5,495	3,176	11,855	3,773
	<u>36,189</u>	<u>3,326</u>	<u>59,188</u>	<u>3,923</u>
Total Disbursements	\$		\$	
Net Income	\$ 47,923	11,806	\$ 144,520	24,585
Fund Balance-11/1	\$ 1,072,126	309,587	\$ 1,120,049	321,393
Ending Fund Balance-10/31	<u>\$ 1,120,049</u>	<u>321,393</u>	<u>\$ 1,264,569</u>	<u>345,978</u>

SEE ACCOUNTANTS REVIEW REPORT

Vestal Park & Cemetery Association Inc.  
Reviewed Income Statement  
For the Years Ending 10/31/18 and 10/31/19

EXHIBIT B

Income	10/31/18		10/31/2019	
	Operating	Permanent Maintenance	Operating	Permanent Maintenance
Grave Sales	\$ 11,450		\$ 6,500	
Interment Sales	16,225		16,975	
Other Sales	3,127		5,323	
Contributions	0	50		50
New York State	17,480			
Permanent Maintenance-Transfers	4,097	6,730	1,950	4,335
Interest & Dividends	34,742	4,247	37,027	6,916
Capital Gains(Losses)-Note 2	(34,268)	97	94,235	11,560
<b>Total Income</b>	<b>\$ 52,853</b>	<b>11,124</b>	<b>\$ 162,010</b>	<b>22,861</b>
Disbursements				
Salaries	\$ 5,102		\$ 4,158	
Insurance	4,172		1,636	
Supplies & Equipment	569		1,977	
Utilities	364		340	
Taxes	535		381	
Office Expenses	5,303		3,414	
Adminstrative	4,000		4,000	
Burials & Cremation	5,548		4,364	
Lawn Maintenance	27,175		38,178	
Headstone Maintenance	17,325			
Investment Expenses	247	786	282	205
Permanent Maintenance Transfers	6,730	4,097	4,335	1,950
<b>Total Disbursements</b>	<b>\$ 77,070</b>	<b>4,883</b>	<b>\$ 63,065</b>	<b>2,155</b>
<b>Net Income (Loss)</b>	<b>\$ (24,217)</b>	<b>6,241</b>	<b>\$ 98,945</b>	<b>20,706</b>
Fund Balance-11/1	\$ 1,264,569	345,978	\$ 1,240,352	352,219
Ending Fund Balance-10/31	<u>\$ 1,240,352</u>	<u>352,219</u>	<u>\$ 1,339,297</u>	<u>372,925</u>

SEE ACCOUNTANTS REVIEW REPORT

# Exhibit C

**VESTAL PARK & CEMETERY ASSOCIATION  
SPECIAL MEETING  
TUESDAY, AUGUST 4<sup>TH</sup> 2020**

**CORRECTED 8/10/2020**

**PRESENT:** Tim Rhodes, Les Lovelass, Dick Snyder, Bob Hinkley, Margaret Hadsell, Clay Ellis, Hal Ehrhardt, Barbara Reining

**ABSENT:** Lois Rose, Marvin Cohen

Meeting called to order by President Margaret Hadsell at 9:05 in Room 10 of the Vestal United Methodist Church due to rain.

Minutes from the Special Meeting in June were presented and accepted.

Contact List of Board Members and special sub-committee members was passed out.

**FINANCE SUB COMMITTEE**

Bob Hinkley reported that our investments held at UBS Financial Services have gone up since March but are still down since the beginning of the year. Hal moved and Clay seconded we accept the Financial report. Motion passed.

**RULES & REGULATIONS & RECORDS SUBCOMMITTEE**

Margaret reported that the updated Rules & Regulations (not including anything about the new Columbarium) were sent to NYS Division of Cemeteries in June. Also, a notice was sent to the NYS Division of Cemeteries that we have reduced from 50% to 10% our contribution to the Permanent Maintenance Fund from plot sales.

Copies of the original cemetery books are being stored at the Historian's office. The original books will be returned to the cemetery office for storage. One book that had been in the Museum collection will be deaccessioned and returned to the Cemetery.

There has been no email to the cemetery. Margaret is still working with Linda Kobza to set up the Web Page. They are almost done.

**LANDSCAPING, GROUNDS, & CREMATION GARDEN SUBCOMMITTEE**

The committee has met many times since our June meeting!!!  
The landscape screening along the south border needs to be low maintenance. Hope to do planting this coming September. This is to screen the Cremation Garden from neighbors on Katherine Lane. Plantings to include 3 Blue Spruce, Antony water Spirea and some Daylilies or other perennials. Cost not to exceed \$5,000. The committee will seek 3 bids for the work.

Bob Hinkley moved and Tim Rhodes seconded that the following resolution be approved: Resolved that the Vestal Park & Cemetery Board of Directors authorizes its Landscaping, Grounds, and Cremation Garden Subcommittee to solicit bids from at least three qualified contractors for the purchase of plant materials and installation landscaping, as discussed by the Board, to provide a measure of screening between the Vestal Park Cemetery and properties at the west end of Katherine Street. The subcommittee is further authorized to select the appropriate contractor and proceed with the landscaping plan. Cost is estimated not to exceed \$5,000. MOTION PASSED

**COLUMBARIUM PROJECT**

The committee finalized specification for 64 Niche, horizontal, 2-sided unit with height not to exceed approximately 6'. Unit to be grey with black doors and trim. Standard niches to be approximately 12"x 12"x12" which will hold 2 standard urns.

Agreed that shipping and final installation will be responsibility of supplier, while VPC will have local contractor install the foundation.

A Request for Final Proposal was issued to 7 firms with all replying.

Clay Ellis moved and Les Lovelass seconded that the following Resolution be approved:  
RESOLVED that the Vestal Park & Cemetery Board of Directors authorizes the purchase of the Kyber Chelmsford 64 Niche columbarium (including peaked roof option) from Hardy-Doricof Chelmsford, MA at an estimated cost of \$23,400. including the cost of the unit, shipping, and installation at Vestal Park Cemetery.

BE IT FURTHER RESOLVED that the Board of Directors authorizes its Landscaping, Grounds and Cremation Garden subcommittee to proceed with posting public notice signs regarding the project as required by the New York State Division of Cemeteries and submitting the *Application for Approval of a Mausoleum or Columbarium* to the Division of Cemeteries.

BE IT FURTHER RESOLVED that the Board of Directors authorizes the Board President to sign a contract with said vendor once the required 60-day public comment period concludes and the Board receives notice of the satisfactory disposition of the *Application for Approval of a Mausoleum or Columbarium* by the New York State Division of Cemeteries. MOTION PASSED

The committee further provided a 14-item schedule that runs into early 2021 to complete this project. They further laid out 10 details that need to be addressed to finish this project and to sell niches and to let the community know of this new availability.

To start the process after the 60-day public comment period concludes the committee asked for the following Resolution to be considered:

RESOLVED that the Vestal Park & Cemetery Board of Directors authorizes its Landscaping, Grounds and Cremation Garden Subcommittee to solicit bids from at least three qualified contractors for the installation of a concrete foundation for the columbarium; select the appropriate contractor; and proceed with the installation of the foundation once the required 60-day public comment period concludes and the Board receives notice of the satisfactory disposition of the *Application for Approval of a Mausoleum or Columbarium* by the New York State Division of Cemeteries. Cost is estimated not to exceed \$5,000. Dick moved and Tim seconded that the resolution be accepted as proposed. MOTION PASSED.

#### **NEW BUSINESS:**

Dick related we had heard from our neighbors on Kimble Road. They are concerned about trees on our property dropping branches on their property. Also, there is an electrical right-of-way coming in from Virginia Avenue with wires that the neighbors are concerned about. It was decided to check with NYSEG about the right-of-way and a tree company to see if trees need to be removed or just branches that need to come down. Dick will see to this.

We need to talk to the state on how to prepare an Indenture for the Columbarium niches.

Clay moved and Bob seconded that the meeting be adjourned at 10:30am  
Motion passed.

Respectfully submitted,

Barbara Reining, Secretary

# Exhibit D



**kyber**  
a niche company

In strategic partnership with

August 13, 2020

## ***Proposal for Vestal Park Cemetery***

### ***Vestal, New York***

***Hardy Doric to deliver and install the following structure:***

***Chelmsford 64 - 64 niche rectangle columbarium as per drawing, consisting of 64 - 12"x13"x14" niches. All granite Stanstead Grey Sawn smooth. Niche doors and trim to be black with a polished face***

<b><i>Unit Cost</i></b>	<b><i>\$19050.00</i></b>
<b><i>Crane</i></b>	<b><i>\$1400.00</i></b>
<b><i>Shipping</i></b>	<b><i>\$1500.00</i></b>
<b><i>Total</i></b>	<b><i>\$21950.00</i></b>

***Peaked roof option, please add \$1700.00***

***\*40% down payment required before initiation of manufacturing. Balance to be paid upon completion.***

Respectfully submitted

Jeffrey Hardy, Hardy Doric Inc.

22 Progress Ave.

Chelmsford, MA 01824



In strategic partnership with

**kyber**  
a niche company

#### FINAL PROPOSAL QUESTIONS & REQUIRED INFORMATION

Listed below is the information we are requiring as part of the Final Proposal. We recognize that much of this information may have been provided previously. All must be provided as part of the Final Proposal

1. MANUFACTURER: We must know who is the manufacturer for the unit. – Kyber Columbarium
2. Include the model name or number associated with your unit – Chelmsford 64
3. Include the number and arrangement of niches – 64 niches in a rectangle. 8 niches long x 4 high, double sided
4. DIMENSIONS:
  - a) Include the external overall length, width and height of the columbarium units - See attached drawing
  - b) Provide the shipping weight of the units – approximately 7500 to 8000 lbs
  - c) Include the dimensions of the base slab and the top cap as well as the dimensions of the main/combined niche unit. - See attached drawing
  - d) Include the individual niche dimensions (Width, Height and Depth). 12 x 13 x 14 deep
  - e) If niche has different dimensions at the front/opening vs. at the back include both the front and back dimensions (width and height)
  - f) Include the external granite niche door dimensions (Width, Height & Thickness) - 12 x 13 x 3/4
  - g) Include the niche opening dimensions (Width, Height) - 11.5 x 12.5
5. SOURCE LOCATIONS: For each of the following, identify the location (which state - if in USA, which province - if in Canada, which country - if not from USA or Canada):
  - a) Light to Medium Grey Granite – Stanstead Grey – Quebec and Vermont border
  - b) Black Granite doors - Quebec
  - c) Internal Structure – Windsor, Ontario

d) Final Unit Assembly- - Windsor, Ontario

e) If imported – shipping point from within North America from which unit will be shipped to our site – N/A

#### 6. NICHE CLOSURE:

a) Include the specifics on the closure system(s) of your unit including materials, liner or inner pad, screws, rosettes or other attachment mechanisms, color options (rosettes for instance), all attachment mechanisms, internal/security door (if part of your system) closure system, diagrams or photos to make it clear how your system works and what the pieces are made of – Please see attached inurnment file.

b) Identify whether 1 rosette closes each door or if multiple rosettes close each door and how these are located and anchored. – 2 Rosettes hold each granite niche front in place. See attached inurnment file

c) If your external door covers more than 1 niche identify how many niche openings are covered by each door and how many rosettes are used for closing each door. – Only one door

#### 7. EXTERNAL CONSTRUCTION:

a) Include the specific color (and available no-cost options) of your unit for both the light to medium grey exterior and the black doors. Include your specific names for the colors (to be used in the contract) and a sample/photo of the colors - We have quoted Stanstead Grey with black doors and trim. The black offers the best contrast for engraving. Basically, any color you want for the doors and trim is available in this price.

b) Please indicate if any drip edge or other design feature is included to reduce the amount of rainwater and snowmelt that drips down the niche fronts from the top cap. – Yes, we certainly do a drip edge

c) Describe how your exterior granite is attached to the internal structure – Each piece of granite except for the doors is attached using stainless steel wedge anchors

d) If there are any specific grades or international requirements that your granite meets, include that information – All granite used is monument grade

e) Include the materials and color (including any options) of your rosettes or other closures – Rosettes can be in black, grey, or bronze color. These are powder coated aluminum as they last the best outdoors

f) Include the material and type of screw (if used) used to attach your rosettes and secure the niche doors (internal and external if applicable) – see attached inurnment file. Stainless steel tamperproof screws are used for both the rosette and inner security screw.

g) Include information on any other external finish options (polished vs. non-polished for instance) that must be specified as part of the order – we offer the grey granite non polished with rock pitched edges on the base. The rock pitched allows for lawn or snow equipment to hit it without making the spot noticeable (within reason).

h) Please indicate if a providing a photo of the VPC finished unit can be done prior to shipment date – yes it certainly can

#### 8. INTERNAL CONSTRUCTION:

- a) Provide description of your internal unit construction – engineered aluminum superstructure.
- b) Provide detailed information including materials of construction on any frames, fasteners (screws, bolts, pins, anchors, brackets), adhesives, liners, pads, attachments, etc. that are used in your units. Be specific on type of welding (if applicable) – As discussed, we use aluminum that slides together like a wine box that is then tack welded. This keeps the unit strong (will hold over 1600lbs per square foot) but also allows for the unit to breathe internally, reducing the humidity in each niche.
- c) If your internal construction meets any sort of international specifications or grades of materials, include this information

9. INSTALLATION INFORMATION: Columbarium unloading and installation at our cemetery is required. This will include any needed transfer to a smaller vehicle to get the unit to the foundation as well as crane or forklift rental for the unloading. We recognize that delivery will probably occur in the winter. The foundation will be poured by VPC in the fall.

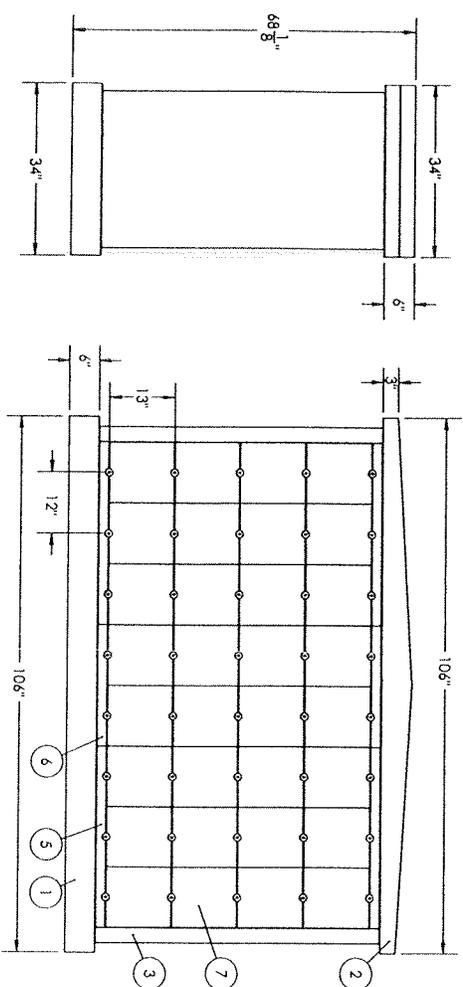
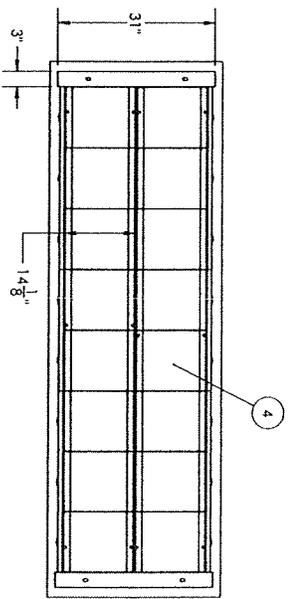
- a) Provide a full description of the delivery, unloading and installation process from coordinating the arrival through final inspection. Include any external attachments that must be put in place and any attachment to the foundation (shims, spacers, adhesives, mortar, grout, caulking, etc.) which is part of the installation. – The unit will be transported and then placed by our staff using a small crane. Straps will be utilized to unload and place. If the foundation is not flat and level, we may utilize synthetic shims and then caulking to remove the gaps
- b) If information (i.e. potential local service providers) is needed from VPC please list what information is required and when this is needed. - If awarded we may ask for a local crane company you can refer. If you do not have referrals, we can source
- c) Include any weather conditions that must be met for a successful installation – Only extreme weather may hamper our install
- d) Include what preparations need to be made (snow clearing, etc.) on or immediately before the delivery/installation day and which preparations you view as the responsibility of VPC vs. part of the installation. – allow for good access and a clean flat foundation for placement

#### 10. DELIVERY VEHICLE & SHIPPING DETAILS:

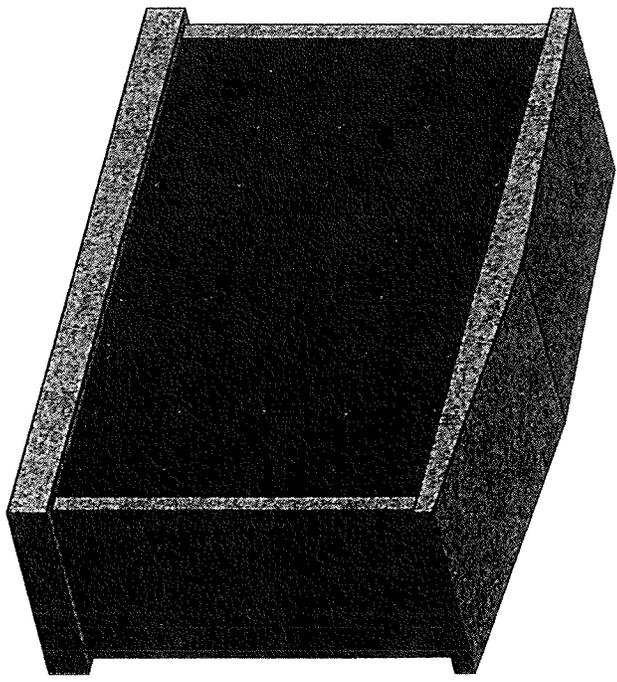
- a) Provide estimated delivery date (# of days/weeks) and starting point (contract signing, initial payment, etc.) along with any anticipated contingencies – Minimum of 90 days will be required from signing of contract. We require 40% deposit and then the remainder upon successful completion.
- b) Clarify what sort of delivery and unloading vehicle will be used. - Our plan is to use a small crane truck to deliver and unload. This will be subject to availability of local companies' equipment
- c) Confirm that the unit ships preassembled and if there are any instructions/requirements for the buyer as part of unloading? – Yes preassembled. Once placed we will supply inurnment instructions along with security tools, committal shelf and extra rosettes and screws
- d) If further information (i.e. roadway dimensions, clearance height, photos, etc.) is needed from VPC relative to our internal roadways or access to the site, please provide a list of what is needed so it can be provided prior to contract signing.

11. **PAYMENT TERMS:** Identify the payment terms are for your proposal(s) including what % is required at time of order, prior to shipment, following installation, etc. including any deadlines or terms (Net 30, etc.) for payment – 40% deposit with the remainder due upon completion
12. **PRICING:** The following must be included. As appropriate they can be combined with the purchase price or identified separately. If any are not firm prices (assuming contract is signed by 10/31/2020) please identify these as estimates and include any contingencies associated with those estimates.
- a) Include the purchase price of the unit – see attached which includes our staff to install
  - b) Separate from the purchase price identify the shipping cost (FOB Vestal, NY). – see attached
  - c) Unloading and installation service costs – see attached price for crane
  - d) Identify any taxes, tariffs or related fees – N/A to the best of our knowledge
  - e) Identify other applicable costs that we need to consider? – landscaping around the unit
  - f) Identify separately any other optional/alternative costs for our consideration – we have included a drawing and price for optional peaked roof style
13. If any information is needed from VPC to establish tax requirements, identify those needs in the Final Proposal and indicate when the information is needed.
14. Provide three references including location and contact person's name, type of columbarium purchase, date of purchase/installation along with address, e-mail and phone contact information
15. **ATTACHMENTS:** The following information must be included with the Final Proposal even if this information has been previously provided:
- a) Provide color photos or other visual of your granite colors as part of the Final Proposal.
  - b) Provide color photos of a similar unit. Identify any differences (color, model, size, top cap, etc.) between proposed unit and photographed unit. This will be used to meet NYS permit requirements – see attached drawing of the unit in the grey and black we have suggested
  - c) Provide sketches with dimensions available of the units with the Final Proposal. This is required to meet NYS permit requirements - attached
  - d) Include as appropriate photos and sketches of any alternatives (top cap or base design for instance) you are proposing – see attached
  - e) Provide a listing (name of cemetery/church location) of your NY or PA installations including the type of unit. We are especially interested in any within 100 miles of Vestal – as discussed we do not have any within 100 miles of your location with Kyber Columbarium
  - f) Foundation plans and specifications/recommendations are required – Will be supplied upon notification of award. The basic dimensions of the unit along with the weight should suffice until then.
  - g) Provide a copy of the warrantee that comes with the unit for materials, labor, etc.? It should clearly call out any contingencies related to the foundation or installation. – See attached

ITEM NO.	PART NUMBER	DESCRIPTION	QUANTITY
1	BASE-K-00129	GRANITE BASE	1
2	ROOF-K-00302	GRANITE ROOF	1
3	SIDE-K-00131	GRANITE SIDE	2
4	K-00138	8 WIDE 4 HIGH BACK TO BACK	1
5	TRIM-K-00127	GRANITE TRIM .875" X 1.875" X 36.000"	8
6	TRIM-K-00132	GRANITE TRIM .875" X 1.875" X 24.000"	4
7	DOOR-K-00126	GRANITE DOOR 12" X 13"	64
8	K-ROSETTE	ROSETTE	80



REV.	DESCRIPTION	REVISIONS	DATE	APPROVED
01	INITIAL RELEASE		5/28/2020	DM



3D VIEW  
SCALE: NTS

**PROPRIETARY AND CONFIDENTIAL**

THE INFORMATION CONTAINED IN THIS DRAWING IS THE SOLE PROPERTY OF KYBER COLUMBIANA AND CONSULTING. ANY REPRODUCTION IN PART OR WHOLE WITHOUT THE WRITTEN PERMISSION OF KYBER COLUMBIANA AND CONSULTING IS PROHIBITED.

UNLESS OTHERWISE SPECIFIED:

ALL DIMENSIONS IN INCHES

FRAMES SHALL BE 1 1/4" MODULAR WIDTH + 1/8" RIND 1"

FRAMES SHALL BE 1 1/4" MODULAR WIDTH + 1/8" RIND 1"

FRAMES SHALL BE 1 1/4" MODULAR WIDTH + 1/8" RIND 1"

FRAMES SHALL BE 1 1/4" MODULAR WIDTH + 1/8" RIND 1"

DRAWN		DATE		SIZE		DWG. NO.		REV	
DM	DM	5/28/2020	5/28/2020	B	C44-PEAK-12X13X14	01			
CHECKED				WEIGHT:		SCALE:		SHEET	
ENG APPR				LBS		1:24		1 OF 1	

**kyber**  
A KYBER COMPANY

TITLE: CHELMSFORD 64 UNITS  
12WX13HX14D

## **Detailed List of All Costs Associated with the Project**

<b>Unit</b>	<b>19,050</b>
<b>Add Peaked Roof</b>	<b>1,700</b>
<b>Foundation</b>	<b>3,000</b>
<b>Shipping</b>	<b>1,500</b>
<b>Crane</b>	<b>1,400</b>
<b>TOTAL</b>	<b>26,650</b>

# Exhibit E



# Columbarium Installation Planned

The Vestal Park and Cemetery Association Board of Directors  
has approved the installation of a  
64-niche granite columbarium to receive funeral urns.

Please direct any comments to [vestalparkcemetery@gmail.com](mailto:vestalparkcemetery@gmail.com)  
or 607.205.5849 by Friday, October 16, 2020.

Sign at Cemetery Entrance



# Columbarium Installation Planned

The Vestal Park and Cemetery Association Board of Directors  
has approved the installation of a  
64-niche granite columbarium to receive funeral urns.

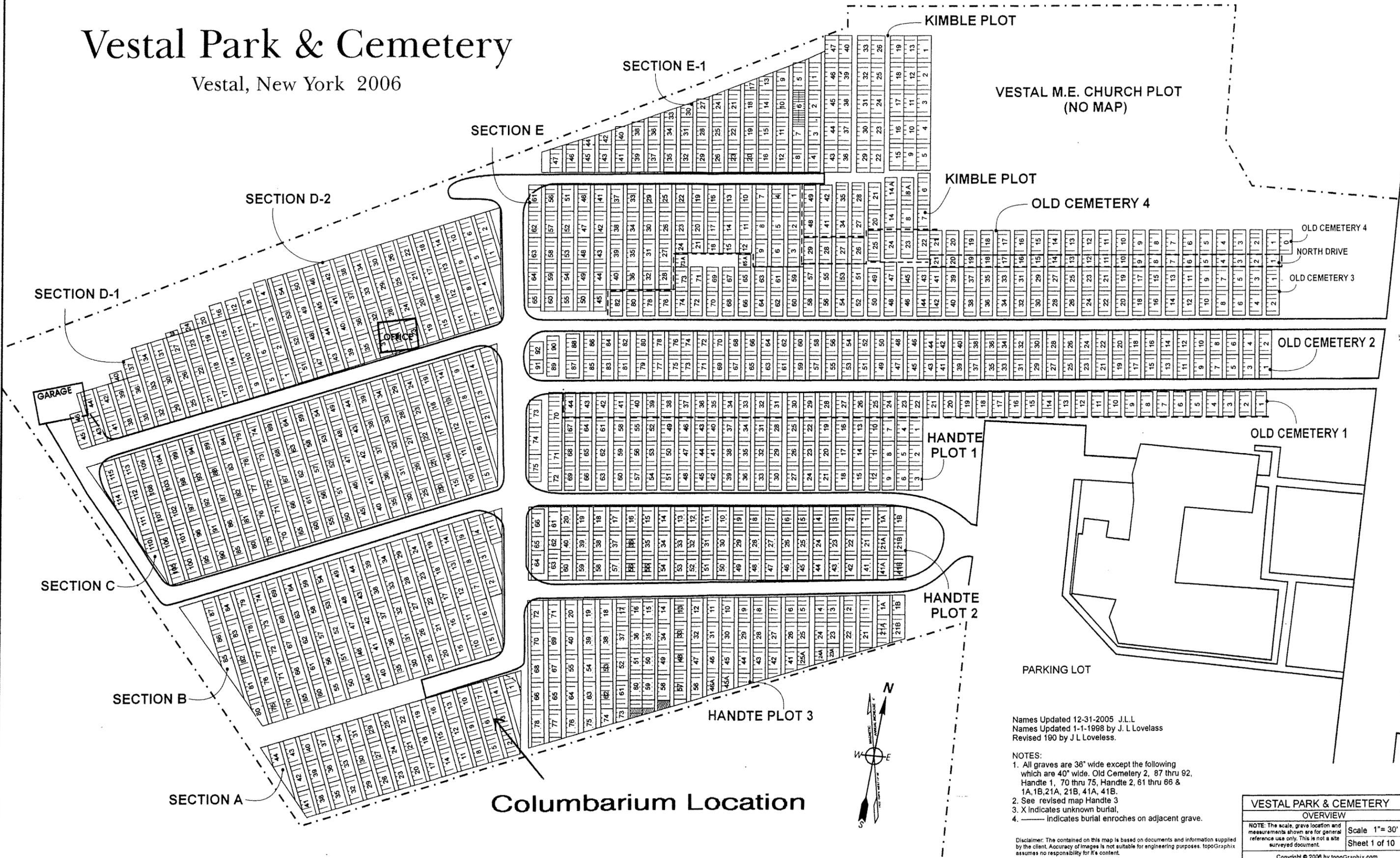
Please direct any comments to [vestalparkcemetery@gmail.com](mailto:vestalparkcemetery@gmail.com)  
or 607.205.5849 by Friday, October 16, 2020.

Sign at Columbarium Location

# Exhibit F

# Vestal Park & Cemetery

Vestal, New York 2006



VESTAL M.E. CHURCH PLOT  
(NO MAP)

KIMBLE PLOT

OLD CEMETERY 4

OLD CEMETERY 4  
NORTH DRIVE  
OLD CEMETERY 3

OLD CEMETERY 2

OLD CEMETERY 1

HANDTE PLOT 1

HANDTE PLOT 2

HANDTE PLOT 3

Columbarium Location

PARKING LOT

Names Updated 12-31-2005 J.L.L.  
Names Updated 1-1-1998 by J. L. Lovelass  
Revised 190 by J.L. Lovelass.

- NOTES:
1. All graves are 36" wide except the following which are 40" wide. Old Cemetery 2, 87 thru 92, Handte 1, 70 thru 75, Handte 2, 61 thru 66 & 1A, 1B, 21A, 21B, 41A, 41B.
  2. See revised map Handte 3
  3. X indicates unknown burial,
  4. ——— indicates burial enroches on adjacent grave.



<b>VESTAL PARK &amp; CEMETERY</b>	
OVERVIEW	
<small>NOTE: The scale, grave location and measurements shown are for general reference use only. This is not a site surveyed document.</small>	Scale 1" = 30'
	Sheet 1 of 10
<small>Copyright © 2006 by topoGraphix.com</small>	

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