

DIVISION OF CEMETERIES

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
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ANDREW M. CUOMO
GOVERNOR

CEMETERY BOARD

ROSSANA ROSADO
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

MEMORANDUM

TO: New York State Cemetery Board

FROM: Kerry McGovern, Investigator

SUBJECT: Flushing Cemetery Association (41-002)

RE: Major Renovation: Remediation and Renovation of
Second floor of Cemetery Administration Building

DATE: May 18, 2020

Exhibits:

- A. Memorandum from Senior Accountant Vince Gimondo
- B. April 22, 2020 Application and exhibits from Flushing Cemetery with attached:
 1. Photos of project area
 2. Mapping of cemetery and project area
 3. Construction information
 4. Certificate of Occupancy
 5. Minutes of Flushing Cemetery Association Board approving project
 6. Division of Cemeteries Schedule A
 7. 2019 financial statements from Cemetery
 8. 990 compensation list
 9. Signage posted at Cemetery
 10. Cemetery Conflict of Interest policy

Introduction and Recommendation

Flushing Cemetery, in Queens County, has applied for New York State Cemetery Board approval of a major renovation pursuant to 19 NYCRR Section 201.16, for the remediation and renovation of the second floor of their administration building. The second floor is approximately 1,050 square feet in area. It is used primarily as the living quarters for the cemetery's general manager and also has a conference room space, which is used for larger Cemetery meetings. Significant amounts of original lead and asbestos building materials would be safely abated and replaced, the outdated electrical system would be upgraded, and the entire second floor would be renovated. The cost of the project would be \$350,000 including allowances of \$22,000, and would be financed from the Cemetery's General Fund, which currently totals \$22,330,894.

The Division recommends approval of this application.



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The Cemetery

Flushing Cemetery is located in a dense suburban area of Queens County, NY. The Cemetery was established on 25 acres in 1853 and expanded to 75 acres with the purchase of an adjacent farm property in 1875. Today, Flushing Cemetery provides needed burial space for the surrounding community and is the final resting place of jazz greats Louis Armstrong and Dizzy Gillespie, among others. Flushing Cemetery currently sells about 150 graves per year, with demand for grave space remaining constant. The Cemetery and proposed project site was visited by Director Lewis Polishook on March 6, 2020. The Cemetery is financially sound and there are no compliance issues noted at this time.

The Project

The proposed remediation and renovation project involves updating the dangerously outdated electrical system of the living quarters, removing and replacing 15 windows with asbestos casings, abating other asbestos issues within the project area, correcting and repairing plumbing issues, lead paint abatement, and needed renovations, including updates to the kitchen and bathroom, and installation of central air conditioning. Necessary safety and risk assessment inspections would be performed upon completion of remediation and abatement by appropriately licensed individuals. The project would take between three and five months to complete, during which time workers would access the project area via a separate, non-public entrance so as to minimize any disruption to the offices downstairs, although there would certainly be some amount of construction noise. Every precaution would be taken to minimize any possible risk during remediation and abatement of hazardous materials.

Compliance with 19 NYCRR Section 201.16

- 1) *Whether the alteration will result in or avoid the destruction, damage to, modification or interference with existing graves and markers, crypts, mausoleums, roadways, and pathways:*
The remediation and renovation would be done entirely within the second floor interior of the Cemetery administration building. The project area would be accessed by a separate entrance and there would be no damage to or interference with existing graves, markers, crypts, mausoleums, roadways and pathways.
- 2) *The location, design and duration of the major alteration:*
The project area is the entire second floor of the Cemetery administration building. The project duration will be from 3 to 5 months.
- 3) *The financial impact on the applicant:*
The complete remediation and renovation, including allowances, will cost \$350,000, to be financed through the Cemetery's General Fund, which consists of over \$22 million dollars. The project would have minimal significant financial impact on the Cemetery.
- 4) *Whether the alteration will interfere with the lots or the interests of the lot owners:*
This renovation will not interfere with the lots or interests of lot owners. The office will remain fully accessible despite the asbestos and lead abatements occurring above.
- 5) *Whether the alteration will be appropriate for cemetery purposes:*
The project would result in a safer and more efficient interior space and living quarters for the Cemetery's General Manager and is appropriate for cemetery purposes.
- 6) *Whether the alteration will have an adverse impact on the surrounding community:*
The renovation will not have any impact on the surrounding community.

7) *Whether the alteration will have the potential to adversely affect the public health and safety, the environment or natural resources:*

The remediation of dangerous materials like lead and asbestos, along with the upgrading of a potentially dangerously outdated and overloaded electrical system, would positively affect public health and safety at the Cemetery and would not adversely affect the environment or natural resources.

Page 2 of the application lists the permits required for this project.

Recommendation

Flushing Cemetery is a well maintained cemetery that consistently operates at surplus. The Cemetery is in compliance with all New York State regulations. The Cemetery administration building is over 100 years old, and its upstairs has not had many updates in the past 50 years, with original construction materials now known to be hazardous, left in situ. The Cemetery's general manager lives on-site, which is beneficial to the Cemetery. It is reasonable to provide safe, comfortable living space for the general manager of the Cemetery, and to ensure the health and safety of cemetery employees working in, and, to a lesser extent, visitors to the administration building. This renovation project would accomplish that. I recommend approval of this application.

EXHIBIT A

EXHIBIT A

DIVISION OF CEMETERIES

STATE OF NEW YORK
DEPARTMENT OF STATE
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NEW YORK, NY 10038
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DEPARTMENT OF STATE-DIVISION OF CEMETERIES

MEMORANDUM

TO: NEW YORK STATE CEMETERY BOARD

CC: LEWIS A. POLISHOOK, DIRECTOR, DIVISION OF CEMETERIES

FROM: VINCE GIMONDO, SENIOR ACCOUNTANT

SUBJECT: FLUSHING CEMETERY, QUEENS COUNTY 41-002

RE: MAJOR ALTERATION-RENOVATION OF SUPERINTENDENT APARTMENT

DATE: MAY 5, 2020

Project Overview:

The Flushing Cemetery is seeking NYS Cemetery Board approval to renovate the 2nd floor of the administration building, which serves as the primary residence of the cemetery manager. The manager/superintendent is not an officer, nor trustee of the cemetery. The apartment is included as part of his compensation. He routinely logs many additional hours beyond the normal workweek without any additional compensation, nor paid overtime. The total budget including allowances is \$350,000, and will be withdrawn from the cemetery's General Fund. The request is being made in the normal course of business, based on need and safety. This project includes the safe remediation of environmental hazards, such as lead paint and asbestos. This project will also include the replacement of dangerous electrical wiring. The construction will begin immediately upon approval.

Summary of Contracts:

Window abatement	\$	98,620
Asbestos Air Monitoring		6,000
Electrical		25,500
Central Air		17,850
Apartment Reno including Lead abatement		119,786
Allowances		82,244
Total:	\$	350,000

Summary of Recommendation

The Division recommends approval of the application because it is a necessary expense that will be entirely funded by the General Fund. An onsite cemetery manager is an asset in protecting and watching over Flushing Cemetery, and the apartment is directly over the office



Department
of State

and public areas of the cemetery, so lead and asbestos hazards, if not remediated, could pose a risk to staff, visitors and residents.

Assets as of 12/31/19:

General Fund	\$ 22,996,606
Permanent Maintenance	38,675,829
Perpetual Care	<u>1,274,687</u>
Total:	\$ 62,947,122

Available Land:

Flushing Cemetery is 75 acres with 7.04 acres sold. This desirable cemetery sells over 150 graves per year, and will eventually not have many graves to offer. The cemetery has a plan to possibly construct additional mausoleum space, and eventually convert roadways to burial plots, extending the cemetery’s sales from an estimated ten to twenty-five years.

Surplus/Deficit:

This cemetery consistently operates at a surplus for the years reviewed and likely many more. Flushing Cemetery has submitted a well prepared a four-year income and expense schedule for the calendar years 2015-2018 that indicate modest net operation losses averaging \$ 700,000.

In those years the cemetery had “Non-Recurring” expense items that made the surplus appear to be a deficit. A Non-Recurring item that appears on a financial statement is an out of the ordinary and infrequent event that is unlikely to happen again. The cemetery actually operated in a surplus when the Non-Recurring item was excluded. That expense item which caused the misleading reported loss’ was the expensing of a previously approved and constructed mausoleum project. The expensing ended in calendar year 2018. The most recent results for calendar year ending 12/31/19 was a surplus of \$ 1,910,846. Based on 1st quarter results, Flushing Cemetery is anticipating a large operating surplus for calendar year 2020.

	2019	2018
Total Revenue:	\$4,959,245	\$3,902,846
Expenses:	<u>3,048,399</u>	<u>4,215,742</u>
Change in net assets:	<u><u>\$1,910,846</u></u>	<u><u>-312,896</u></u>

Return on Investment

This project request is for a capital improvement that is not intended to increase revenue. A return on investment, therefore, is not required for this application.

Recommendation

The cemetery has demonstrated both a need and ability to pay for this renovation. The project will cost approximately \$350,000. The Division supports the cemetery’s decision regarding the project as a necessary upgrade. The cemetery is compliance with all obligations to the Division and was recently inspected.

EXHIBIT B

EXHIBIT B



**FEATHERSTONHAUGH,
WILEY & CLYNE, LLP**
ATTORNEYS AND COUNSELLORS AT LAW

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ALBANY, NEW YORK 12210
WEBSITE: FWC-LAW.COM

DAVID F. FLEMING, JR.
CHIEF OPERATING OFFICER
dff@fwc-law.com

PHONE: (518) 436-0786
FAX: (518) 427-0452

April 22, 2020

VIA ELECTRONIC MAIL DELIVERY

Lewis Polishook, Esq., Director
New York State Division of Cemeteries
Department of State
99 Washington Avenue
Albany, New York 12210

Re: Flushing Cemetery Association

Dear Director Polishook:

Attached please find a copy of the application of Flushing Cemetery Association for the remediation and renovation of the second floor of their administration building. The Board of Flushing Cemetery Association has unanimously authorized this project which is vital to the safety of staff given the outdated nature of this area of the structure as well as the detection and disclosure of lead paint and water damage.

All construction of this living space will be done in the interior of the building utilizing a separate nonpublic entrance and therefore, the project will not interfere with the operations of the Cemetery or any interments.

The total budgeted cost of the project is \$350,000 with allowances. This will come from the Cemetery's Current Maintenance fund which is currently in excess of \$22 million.

Our firm stands ready to answer any questions you might have in order to move this project forward for final approval of the State Cemetery Board as soon as possible.

Very truly yours,

Featherstonhaugh, Wiley & Clyne, LLP

A handwritten signature in blue ink, appearing to read 'David F. Fleming, Jr.', written over a blue ink stamp of the firm name.
David F. Fleming, Jr.

Flushing Cemetery Association



State Cemetery Board Application

Administration Building Second Floor Remediation and Renovation

April 22, 2020

Outline of Flushing Cemetery Association Application

Major Renovation Overview

Major Renovation 201.16 Responses

Project Budget

Photos of Subject Area

Mapping

Construction Information

Certificate of Occupancy

Minutes and Approval of Project by Flushing Board

Division of Schedule A

2019 Financial Statements

990 Compensation List

Signage for Project

Conflict of Interest Policy

Major Renovation Overview

Major Renovation Application

Flushing Cemetery Association

Project Overview

Following a review of 19 NYCRR Section 201.6, Flushing Cemetery Association presents this information relative to our application for a Major Renovation:

Project Overview:

Flushing Cemetery Association is seeking approval from the New York State Cemetery Board to remediate and renovate a portion of the Cemetery's Administration Building.

The Cemetery's Administration Building was originally constructed in 1913. The downstairs serves as the offices and meeting space for the Cemetery. The upstairs space serves the residence for the full-time onsite General Manager of the Cemetery. The second floor living quarters have had very little updates since the original construction and the attached photographs demonstrate this.

The Cemetery's Board has unanimously authorized the remediation and renovation of the second floor of the structure following the detection and disclosure of lead paint and asbestos along with the recognition of the fact that this portion of the building has not been renovated in excess of fifty (50) years.

The aforementioned project involves the remediation of environmental hazards, including: a dangerous electrical system; removal of fifteen (15) asbestos encased windows; abating other existing asbestos issues; necessary renovations to the rooms including the demolition and placement of sheetrock to accommodate these measures and updates; correcting leakage from plumbing; and the replacement of the current window air conditioning in the contaminated windows with central air conditioning.

All construction will be done in the interior of the building utilizing a separate nonpublic entrance and therefore, the project will not interfere with the operations of the Cemetery or any interments.

The total budgeted cost of the project is \$350,000 with allowances. This will come from the Cemetery's Current Maintenance fund which is currently in excess of \$22 million.

Major Renovation 201.16 Responses

Major Renovation Report

Flushing Cemetery Association

Flushing, New York

§201.16 Major Renovation Information:

The Flushing Cemetery Association has provided unanimous consent to submit this application relative to the remediation and repairs to the Cemetery's Administration Building which primarily will resolve lead and asbestos discoveries and provide basic updates to a section of the main building which has not been updated in excess of fifty (50) years. The following is an outline of §201.16 required information related to the scope of this project.

(c)(1) Any modification or interference with existing graves and markers, crypts, mausoleums, roadways, and pathways resulting from the project:

The remediation and renovation proposed will not result in any destruction, damage to, modification of, or interfere with existing graves and markers, crypts, mausoleums roadways or paths.

The project involves an interior apartment area and administrative building upgrades and will therefore have no impact on interment areas. All work related materials will be accessed utilizing an unused rear entrance to the building. Additionally, the cemetery's offices will not need to be closed during the project duration and thus there will be no impact on cemetery business.

(c)(2) Location, design, and duration of the major renovation:

The location is the interior portion of the second floor of the administration building. The duration of the project is expected to be three (3) to five (5) months. The attached bid proposals outline the scope of the work involved in this project.

The construction work in this area will not interfere with normal operations of the cemetery. The only cemetery area being utilized for this project will be a small nonpublic area near the building for the staging of the materials. This location is outlined in the application materials.

(c)(3) Financial impact on the applicant:

All expenses are to be paid from the Cemetery's Current Maintenance Fund. The Trustees have unanimously approved a construction project cost of \$350,000 with allowances.

All proposed work is being performed on the second floor of the administrative building and the project area is being accessed through an unused rear entrance which in no way will interfere with cemetery interments or financial operations.

(c)(4) Impact on lot owners:

This remediation and restoration project will have no impact on interment space but will positively impact lot owners by preventing the contamination and degradation of the remainder of the Cemetery's administrative building.

There are no burial areas in or around the proposed construction area.

(c)(5) Appropriateness for cemetery purposes:

This remediation and renovation project will be very appropriate for the Cemetery's purposes as shown in the materials presented to support this application. The living space has been used by all former and will be used by all future cemetery general manager/superintendent and the original certificate of occupancy states that the second story of the building is for the exclusive use of the superintendent of the Cemetery.

In cases of extreme weather (blizzards, nor'easters) and after hours, the general manager/superintendent on premises assures that the office and grounds will still have someone on duty even if other personnel are unable to commute or be present.

In the past, the onsite staffing has assisted in fire department access on the grounds, has been present to prevent an electrical fire in the administrative offices which occurred after hours and could have resulted in the loss of the entire premises, and has helped families locate burial locations when the cemetery office is closed.

(c)(6) Any adverse impact on the surrounding community:

The renovation will not have an adverse impact on the surrounding community. All necessary work is being performed in the building's interior and by licensed and certified contractors who are required to follow all rules and codes.

(c)(7) Effect on public health and safety, the environment, or natural resources:

This project will not have any potential to adversely affect the public health and safety, the environment or any natural resources. The project's purpose is to protect the public health.

(c)(8) Measures taken to minimize or eliminate hazards to public health and safety, the environment, or natural resources:

All lead paint related work will be performed by a contractor who has the required EPA RRP (Renovate, Repair and Painting) Certification. Upon completion of the work, a Risk Assessment will be performed to give notification of clearance from lead contamination.

All asbestos abatement will be performed by a contractor with the required NYS Department of Labor Asbestos License and by individuals with a NYS EPA handler license. There will be a responsible supervisor on site for the project.

(d) Approvals and Permits:

The minutes of the Flushing Cemetery Association Board authorizing the project may be found attached as an exhibit to this application.

The window replacement and interior alterations will involve no structural changes and thus will not require building permits. The updates to the electrical work will be inspected by an independent inspection company upon completion of the job.

The lead paint remediation will be addressed by contractors with the appropriate EPA RRP certification. All asbestos work will be performed by those having NYS Department of Labor Asbestos Licenses and NYS EPA handler licenses.

The scope of work will also receive the required final inspections for clearance for re-inhabitation. Jet Environmental will file an ACP5 form with the NYC DEP (New York City Department of Environmental Protection) to show that the asbestos has been safely abated and the apartment is safe for habitation.

Enviro-Test will also perform a separate Risk Assessment which will collect dust samples which will be submitted to a certified laboratory. This dust sample procedure acts as a clearance to ensure that the living quarters are a lead-safe environment.

Air conditioning equipment installation will receive a NYC Equipment Use Permit.

Upon receipt of a favorable determination of this project by the Division for Cemeteries and the State Cemetery Board, this project will commence as outlined above.

(e) Certification:

As the work involves window replacement and interior restoration there are no required drawings which would need to be stamped by a licensed engineer.

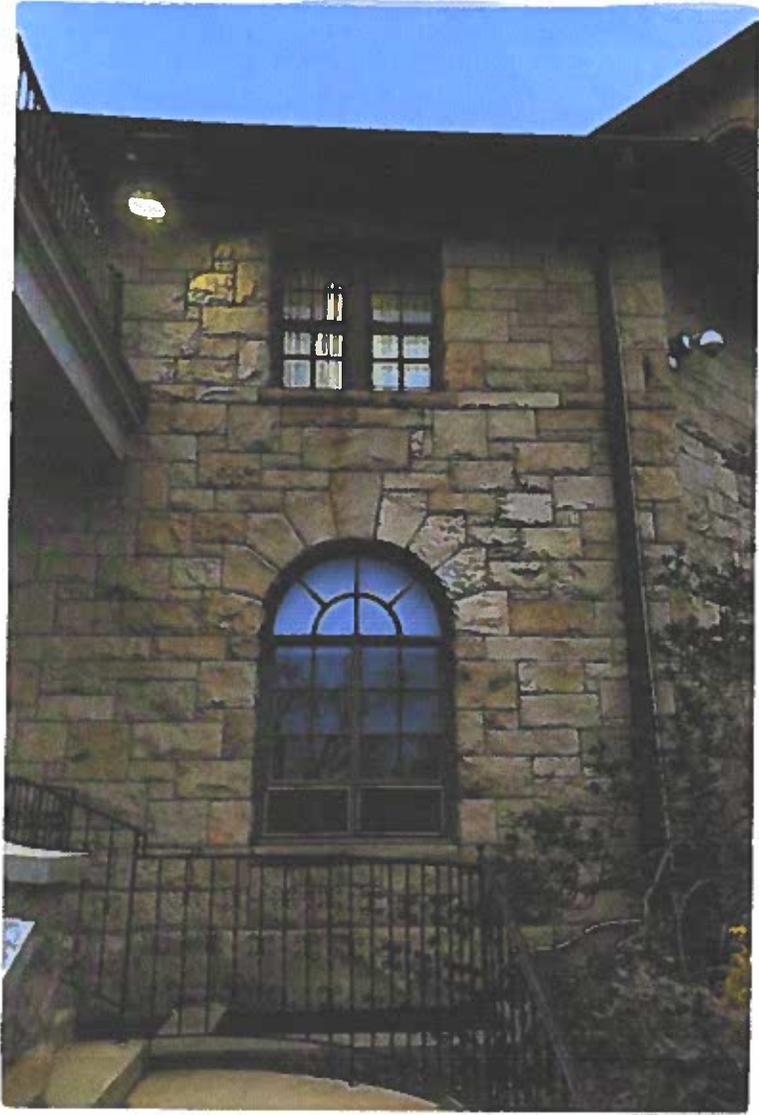
Project Budget

Flushing Cemetery Administration Building Renovation Project

Spring 2020 Budget for Project:

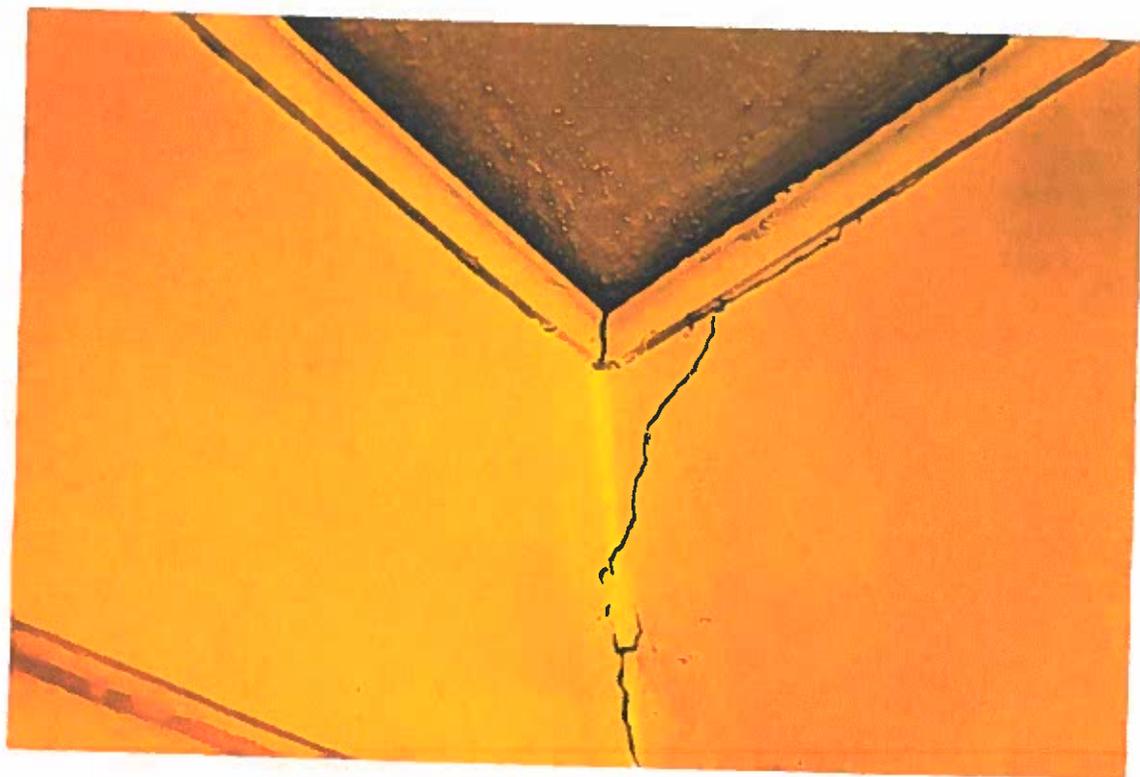
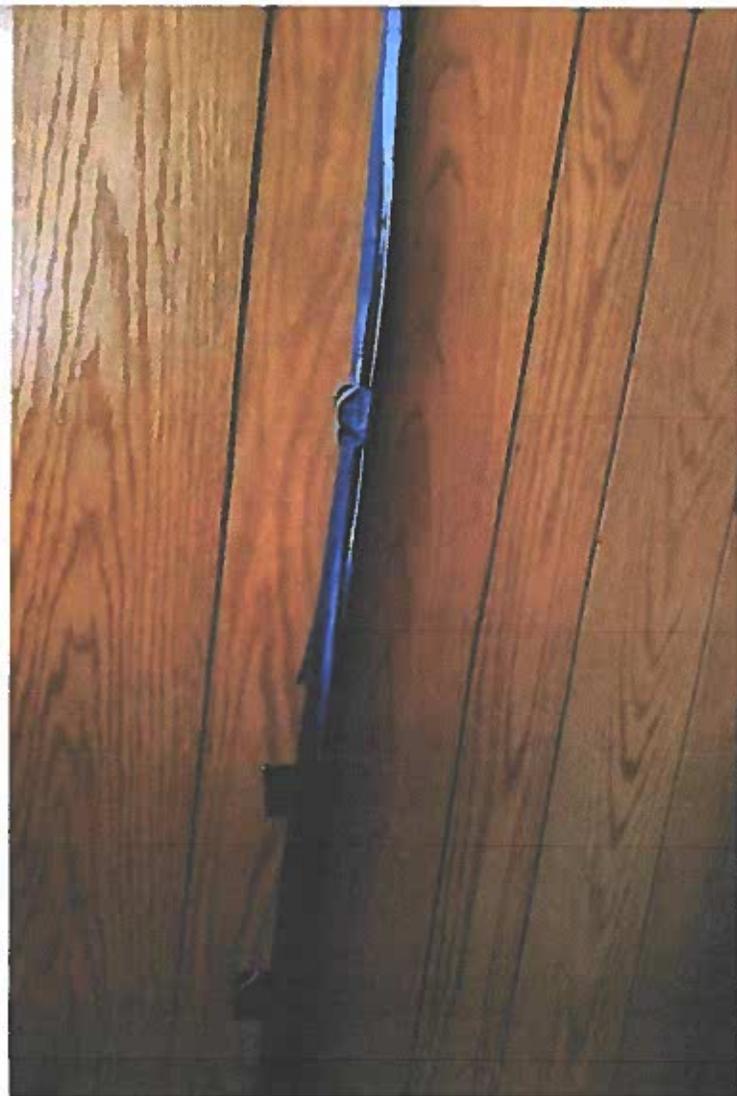
Window Abatement	\$98,620
Asbestos Air Monitoring	\$6,000
Electrical	\$25,500
Central Air	\$17,850
Restoration and Remodel of Apartment (Including Lead Pain remediation)	\$119,786
Contingency/Allowances:	\$82,244
TOTAL PROJECT COST:	\$350,000

Photos of Subject Area

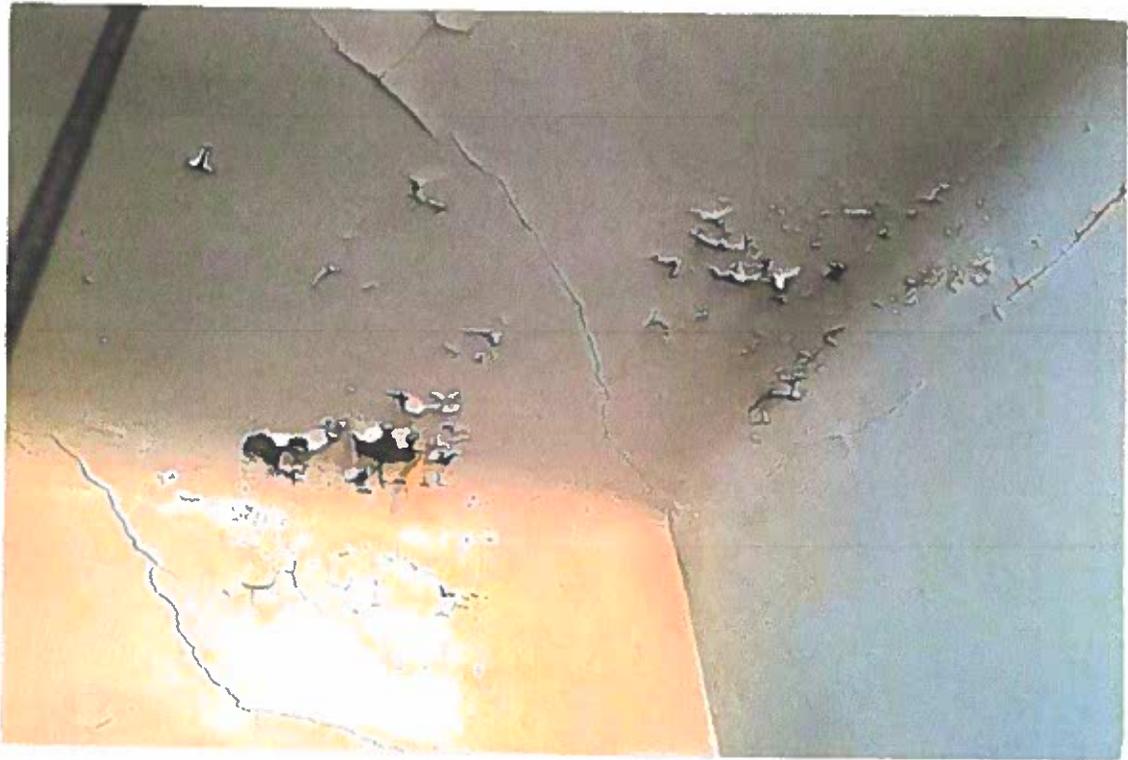




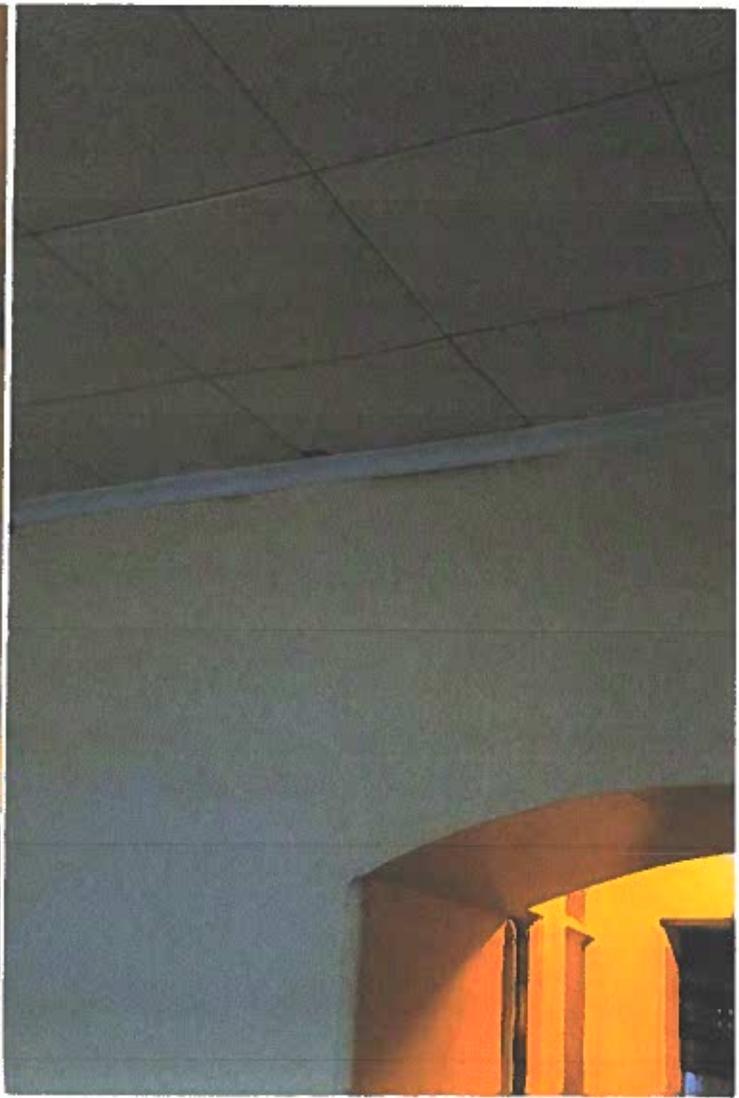
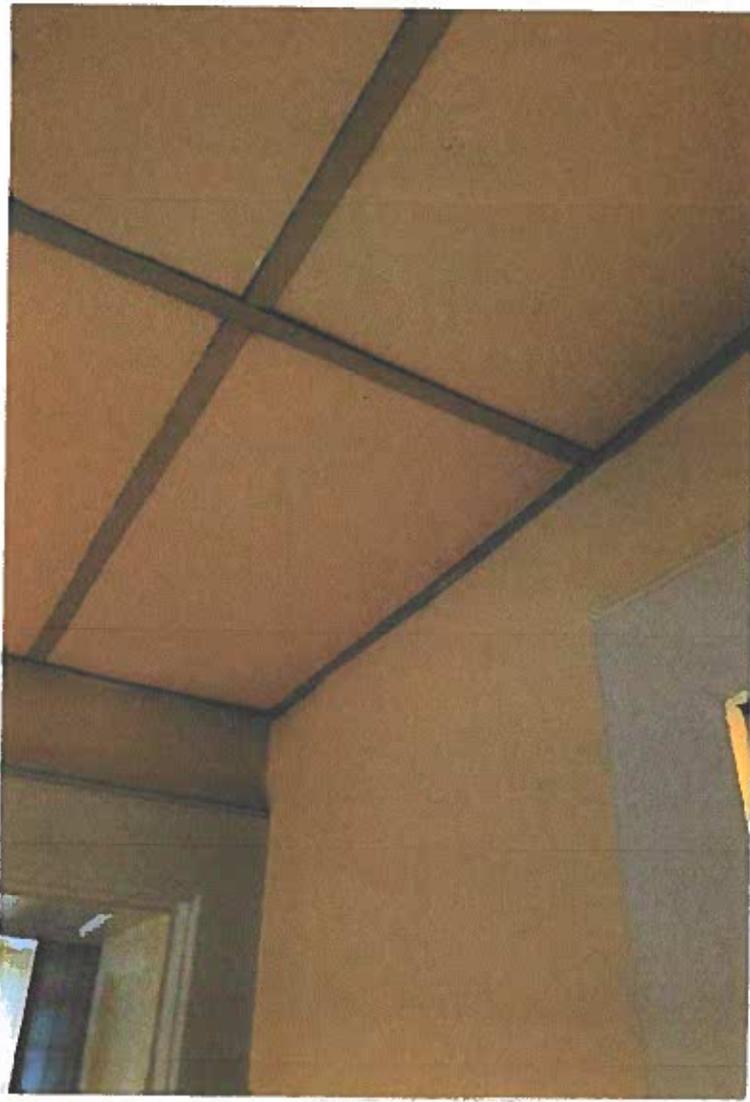






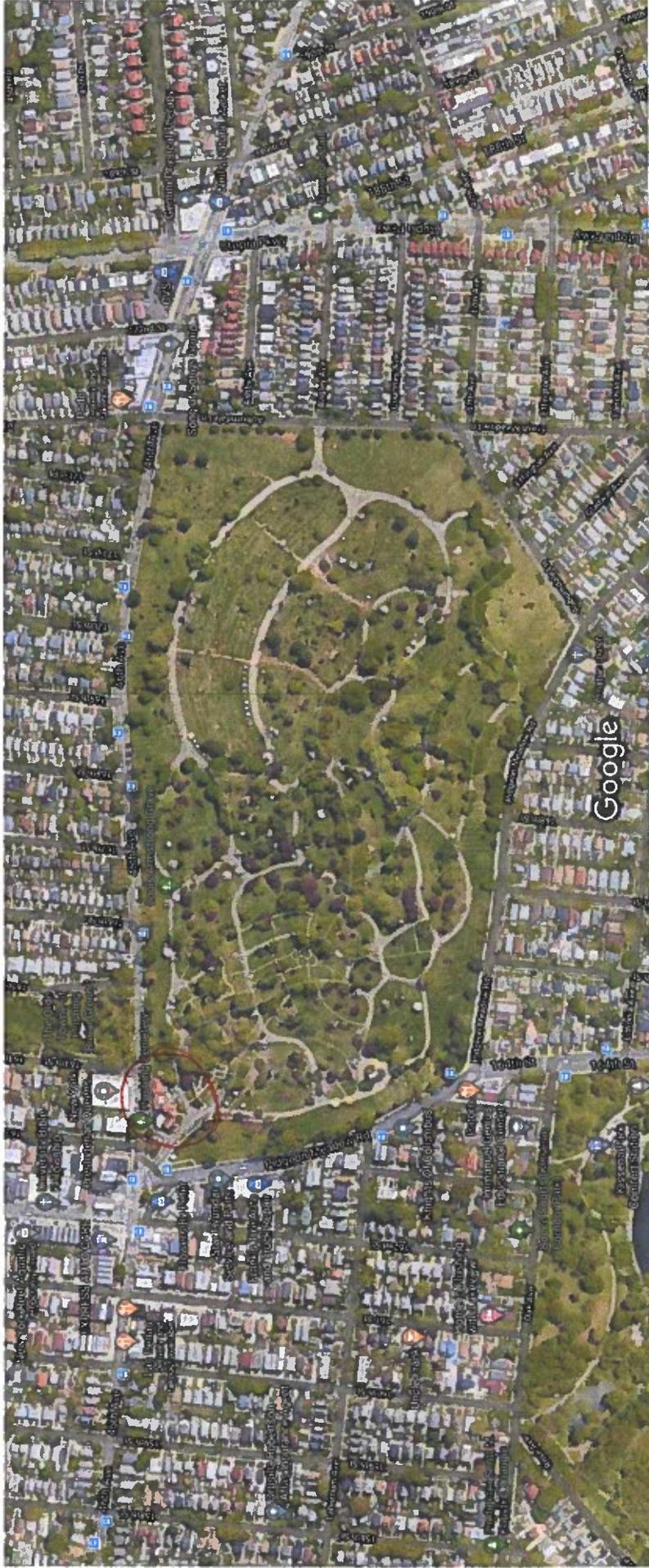






Mapping

Google Maps Flushing Cemetery Association



Imagery ©2020 Bluesky, Maxar Technologies, Sanborn, USDA Farm Service Agency, Map data ©2020 200 ft

Google Maps



Imagery ©2020 Bluesky, Map data ©2020 20 ft

HIGHLIGHTED AREA SHOWS ACCESS TO REAR ENTRANCE/EXIT WHICH IS NOT USED BY THE PUBLIC.

THIS AREA AND REAR EXIT IS WHAT WILL BE USED BY ALL CONTRACTORS FOR ACCESS AND STORAGE AND REFUSE CONTAINERS.

Construction Information



LEAD IN PAINT CERTIFICATION

Client: Flushing Cemetery
Inspection at:
163-06 46th Avenue
Flushing, NY 11358

Project #: 19-13831

Certified Test Date: December 31, 2019

Test Category: Portable X-Ray Fluorescence/
Spectrum Analysis

Report Medium: mg Pb/cm² (Milligrams of lead per square
centimeter)

Instrumentation: --Niton Corporation, XLP-300 #7126 (Morales)
--Heuresis Pb 200 #2081 (Vankeuren)
--Heuresis Pb 200 #1472 (Corchado)

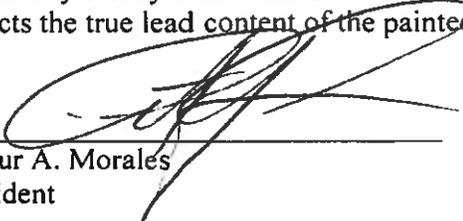
Calibration: To measure lead K & L-line X-Ray emissions
Factory calibrated with HUD approved reference
standards. Calibration accuracy checked as per
manufacturer's recommendations.

EPA Certifications: Risk Assessor # LBP-R-5427-1 Morales
Risk Assessor # LBP-R-6376-1 Vankeuren
Risk Assessor # LBP-R-63440-1 Corchado

Firm # LBP-1972-1

New York State Radioactive Materials: License # 2620-3878

We hereby certify that to the best of our knowledge and capabilities, the following report reflects the true lead content of the painted surfaces that were tested at the above address.



Arthur A. Morales
President



January 6, 2020

John
Flushing Cemetery
163-06 46th Avenue
Flushing, NY 11358

RE: Lead-Based Paint Inspection @
Same address as above

Brief Summary:

Lead-Based Paint Present-

- **Walls, ceilings, door & window components, baseboards, ladder, shelf support**

Dear John:

Enclosed you will find the results of the Lead-Based Paint Inspection (utilizing an X-Ray Fluorescence Device) which was performed at the address mentioned above on Tuesday, December 31, 2019. This inspection was targeted at the 2nd floor residence.

Included with this report is a Lead in Paint Certification sheet. This Certification contains pertinent information included but not limited to: license and certification numbers, property location, date of inspection, and instrumentation used for testing.

Please Note:

- **The presence of lead-based paint can potentially contaminate the household dust if:**
 - **The lead paint is in poor condition (on all positive components throughout)**
 - **The lead paint is on a surface that undergoes potential friction and impact (window sashes)**
 - **The lead paint is disturbed by painting or renovation work-severe contamination can occur if any work on the residence is done by firms lacking the proper certification and training***



January 6, 2020

John
Flushing Cemetery
163-06 46th Avenue
Flushing, NY 11358

RE: Lead-Based Paint Inspection @
Same address as above

Brief Summary:

Lead-Based Paint Present-

- **Walls, door & window components, baseboards, stair underside, picture rail, exterior window components**

Dear John:

Enclosed you will find the results of the Lead-Based Paint Inspection (utilizing an X-Ray Fluorescence Device) which was performed at the address mentioned above on Tuesday, December 31, 2019. This inspection was targeted at the 2nd floor residence.

Included with this report is a Lead in Paint Certification sheet. This Certification contains pertinent information included but not limited to: license and certification numbers, property location, date of inspection, and instrumentation used for testing.

Please Note:

- **The presence of lead-based paint can potentially contaminate the household dust if:**
 - **The lead paint is in poor condition (on all positive components throughout)**
 - **The lead paint is on a surface that undergoes potential friction and impact (window sashes)**
 - **The lead paint is disturbed by painting or renovation work-severe contamination can occur if any work on the residence is done by firms lacking the proper certification and training***

- A child's hand-to-mouth activity will promote ingestion of contaminated dust as they play on the floor, eat with their hands and put things in their mouth.
 - Household and public area cleaning is of the utmost importance when lead-based paint is present, especially when it is in a deteriorated state
- The key to a lead-safe home is intact lead-based paint, no friction occurring on leaded components, and household cleanliness.

***As of April 2010 (EPA law), Hired contractors must have an EPA Lead Abatement certification or an EPA Renovate, Repair and Painting (RRP) Certification and follow the applicable rules and regulations to address the correction of lead-based paint hazards and/or the alteration of lead-based paint.**

Please retain this report for future use and prior to renovation and painting activities as hired contractors will be required to have knowledge of the lead-based paint that is present at the residence.

I. Data Charts

The enclosed Data Charts contain the results of the inspection (2 sets - the 2nd set contains the positives readings only, for quick reference). The important figures on the charts are in the Combined (Pbc) columns. The allowable limit of lead in paint in New York State, as set forth by the United States Environmental Protection Agency (EPA) and the Department of Housing and Urban Development (HUD), is 1.0 milligram per square centimeter (mg/cm²).

- **Results below 1.0 mg/cm² are negative (acceptable); results equal to or above this figure are positive for lead-based paint.**
 - A building component that tests positive for lead in paint contains an unacceptable level of lead and is a potential health hazard if the paint is in poor condition or if it is disturbed.
 - Lead dust, when ingested or inhaled, can have an adverse effect on a person's health, especially a child under the age of 6 years old.

A floor plan is enclosed with this report. In each room, side A is always the same wall as the apartment entry, with sides B, C, and D following in a clockwise direction. The sides are noted on the floor plan and in the Data Charts.

II. Calibration

The calibration results of the X-Ray Fluorescence Device (XRF), which was used for the painted surface testing, are listed on the Data Charts. The XRF device calibration tests are the first six readings and the last six readings on the charts. These tests are taken in order to insure that the XRF device is operating properly. Lead Paint Standards supplied by the XRF device manufacturer (Niton) are used for the calibration tests. **All of the calibration tests were successful, as noted by OK on the Data Charts.**

III. Results

Positive and negative results are listed on the Data Charts. There were positive components (painted surfaces that contain unacceptable amounts of lead) found at this apartment, public area and exterior.

These components included:

- Walls
- Ceilings
- Door frames
- Window sills, frames, aprons, sashes
- Baseboards
- Shelf support
- Ladder

Please note:

- *Where a component (door and window components, baseboards, picture rails, etc.) tests positive in a particular area, all of those identically constructed components should be considered positive for lead in that room or area.*

Lead-based paint presents a serious health risk if it is in poor condition:

Deterioration caused by friction and impact (WINDOW SASHES, DOOR FRAMES) and deterioration from water or moisture damage. Any type of painting and/or renovation project can also spread hazardous lead dust.

IV. Precautions & Recommendations

It is imperative that absolutely no sanding, dry scrapping or power tool cutting of the positive surfaces is ever done. Contractors must be informed of the positive surfaces that are present. Sanding and/or disturbing a positive surface by hand or mechanical means can spread hazardous lead dust. When the positive surfaces are being disturbed during a renovation project it will be important to contain, as efficiently as possible, the paint dust and paint chips that are generated.

Preventing paint chip and dust debris from spreading throughout the interior and exterior of the residence during a project is mandatory.

To properly address the positive building components that were found, following are lead abatement and interim control (render positive surfaces safe without complete removal) recommendations:

1. **The positive window frames, sills and aprons, baseboards, ladder and shelf support are not undergoing any excessive friction or impact. However, the paint is in poor condition.**
 - a. If the **positive components** are going to be retained, repair the deteriorated paint in a timely fashion utilizing the **wet scraping** method (interim control).
 - i. **Wet scraping** entails wetting any chipping or peeling paint with water and **wet scraping** the loose paint onto plastic or a disposable drop cloth. The water limits the spreading of fine dust particles and inhalation of the same. These **wet scraped** surfaces, which still have lead-based paint remaining on them, should then be painted with 2 coats of good quality paint once the surface is completely dry.
 - ii. **Once stabilized and painted, the lead paint is still present but is in a safe state and should be monitored moving forward. If damage or deterioration occurs, repair in a timely fashion.**
 - b. **If abatement of the lead-based paint is desired the positive components can be completely removed and replaced, or enclosed with new material, or chemically stripped (described below) of all paint.**
 - i. *Abatement is not necessary if the components are structurally sound, the paint is made to be intact, and the paint is not undergoing excessive friction.*
 - ii. *If a particular component is consistently damaged abatement may be necessary.*
2. **The paint on the door frames potentially undergoes friction and impact during each use.**
 - a. If the **door frames** are going to be retained and undesired friction is being created, the doors in those openings will have to be adjusted or planed (shaved) in order to eliminate unwanted friction.
 - i. Doors must be planed in a contained space using proper precautions.
 - b. Once the doors are fitting into the openings properly the **door frames** should always be monitored for wear and tear and repaired immediately if damage does occur.
 - c. Any chipping paint should be tended to without delay utilizing the **wet scraping** method mentioned above.
 - d. **Removal and replacement or chemical stripping (each abatement measures) of the door frames is recommended if friction cannot be eliminated.**
3. **The paint on the positive walls and ceilings is in poor condition.**
 - a. If the **walls and ceilings** are going to be retained, the paint deterioration should be tended to without delay. Stabilize deteriorated paint with the **wet scraping** method mentioned above.

- b. For the life of positive walls and ceilings, frequently monitor the lead-based paint condition and repair immediately if damage or deterioration does occur.
 - c. **If abatement (elimination) is necessary or desired the walls and ceilings can be enclosed with new material (sheetrock, wood, paneling, etc.) from corner-to-corner and floor-to-ceiling or completely removed.**
 - i. *Abatement is not necessary if the components are structurally sound, the paint is safely made to be intact, and the paint is not undergoing excessive friction.*
4. **A moveable window sash is a potential dust generator due to friction and impact during each use.**
- a. **The friction properties of a moveable window must be a concern. In addition, the paint is in poor condition.**
 - b. **The recommendation for a moveable window sash/window is to remove and replace them with a new window unit. *Removal and replacement is the most effective way to remedy a moveable window.***
 - i. If the window is removed and replaced, the surrounding frame components of the window do not require removal and can be left in place; a replacement window can be fit into the window opening with minimal structural disturbance.
 - c. ***If historical preservation is desired, see chemical stripping below.***
 - d. **If a moveable window is retained, limit use when possible.**
 - i. **If a window is left in its present state, frequently clean all horizontal surfaces in close proximity to a window that is in use.**
 - 1. **Wet scraping will not render the window lead-safe due to the friction properties but will reduce the generation of paint chips and debris.**
5. In terms of any positive painted component, another abatement option is **chemical stripping**. *Chemical stripping is a safe method to eliminate the presence of lead-based paint because it is a dust-free process, it does not alter the structure of a component, and it is beneficial for historical preservation.*
- a. However, chemical stripping is labor intensive, caustic chemicals are used, several applications may be necessary, and it could cost as much or more than the other abatement and interim control options mentioned above. **Dry scraping or sanding a positive surface must be prohibited.**

V. Cleaning

During an alteration project involving lead-based paint the hourly and daily cleanup of paint chip and dust debris generated from positive surfaces will be extremely important. In addition, proper protection of the apartment unit and the contents during a project is also very important. **A properly executed final cleanup will remove any lead dust that was generated during the work.**

To properly clean dust and debris at any time or from surfaces after a renovation project involving lead-based paint or for general household cleaning the following three-step cleaning process should be used:

1. Utilize a vacuum equipped with a HEPA (high efficiency particulate air) filter and vacuum all work and adjacent areas
2. Mop and wipe all vacuumed surfaces with the proper dust absorbing detergent (example – tri-sodium phosphate substitute, or any quality household cleaner-a certified abatement contractor will utilize a cleaning product suitable for lead-based paint project)
3. HEPA vacuum again for the final step

It would be prudent for you to own a HEPA vacuum due to the fact that lead-based paint is present.

VI. Risk Assessment

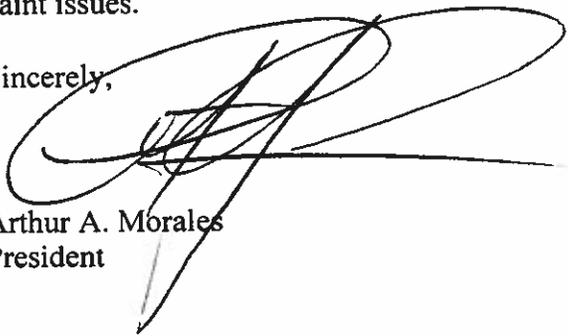
Immediately following any painting, renovation or cleaning project, or at any time if desired, a Risk Assessment is recommended. A Risk Assessment will determine if there is lead-contaminated household dust in the residence. The Risk Assessment requires the collection of dust samples from selected floors, windowsills and window wells in the residence. A certified laboratory would be utilized to analyze the collected dust samples for lead.

The dust sample procedure acts as a clearance test so that you can be assured that you are living in a lead-safe environment and that any cleaning that was performed was done efficiently. A Risk Assessment can be performed at any time.

Please keep this report for future reference, especially if damage occurs to the positive components or if renovation or painting is scheduled that will involve the lead-based paint.

Please call with any questions you may have regarding this report or any other lead-based paint issues.

Sincerely,



Arthur A. Morales
President

Project #: _____

Floor Plan

Date: 12/31/19

Client: _____

Address: 163-06 46th st

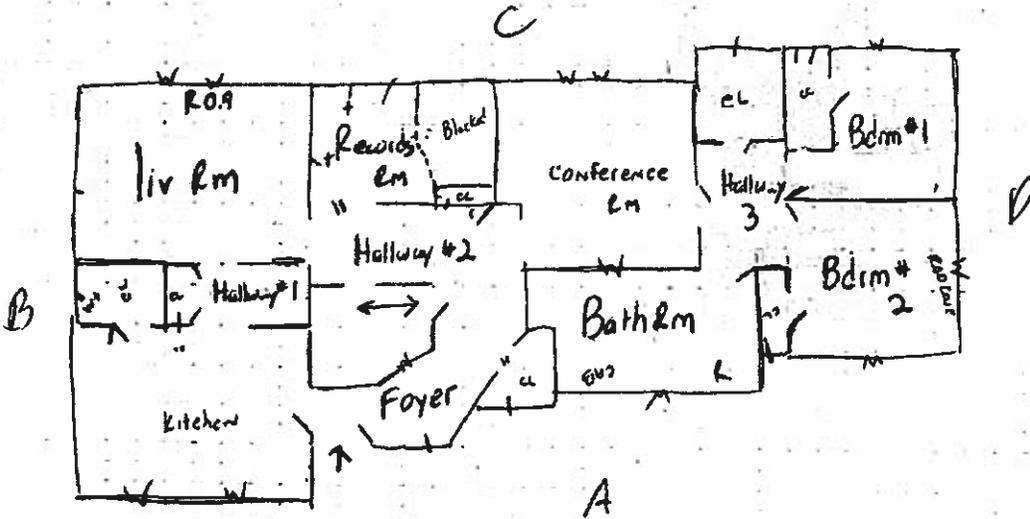
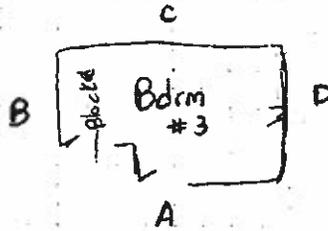
City: Flushing State: NY

Name of Inspector: J. Corchado

For Office use:

Inspector Company Name: ENVIRO-TEST

Kitchen ceiling not painted.
liv. rm ceiling not painted.

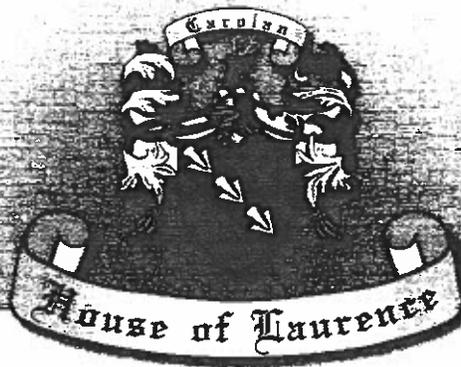


**General Contracting
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Serving the New York area since 1990

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516.868.0762 www.HouseOfLaurence.com



Flushing Cemetery
Attn: John Helly, Caretaker
163-06 46th Avenue
Flushing, NY 11358

Dear John,

Please find below a brief summary of the required work to replace the windows of the second floor Caretaker's apartment at Flushing Cemetery. As noted in the lead and asbestos report, we do have both present in the window system.

Lead is present in all the paint of the windows, interior molding, exterior molding, and the surrounding walls. As a result, any disturbance of these windows, to change them, will need to follow EPA RRP lead guidelines. Additionally, much of the paint is in poor condition and thus presents a hazardous condition (as outlined in EPA RRP Guidelines).

There is also asbestos in small percentages in the windows. The window glaze is in good condition and contains 1.5% and the caulk used to seal that window frame to the stonework is in poor condition having 2.3% .

The project will consist of four parts:

- Provide all city and state required permits and certifications needed for the asbestos and lead removal.
- Set up the area for safe Asbestos abatement, removal of windows including asbestos and lead, disposal of hazardous materials, clean up/removal of the protective materials.
- Reframing and waterproofing of the window openings
- Installation and finishing of the new windows w final clean up

Set up and Demo

After our site meeting and discussion with the abatement company it is determined that they will provide the lead paint removal as well as the Asbestos abatement. Our company will coordinate with the licensed asbestos abatement company. The crew will mobilize, set up the decontamination unit, and set up tents (wood framing and poly sheeting with air locks). Remove the moldings, sashes and frames from all windows including the outer brick molding and caulk containing asbestos. Double bag all garbage and tape. bagged garbage is set in a certified covered container.

Air monitoring (by others) is performed inside and outside of the tents. Workers utilize two pair of suits, and waste is washed out as per the tent procedure detailed in DEP regulations. The waste is removed by a licensed asbestos hauler in a closed container.

Once the removal is done, there are final cleanings, a visual inspection by the independent air monitor & then final air sampling. The samples are processed in a lab. We can break down the tents once we receive clearance results.

Once there is clearance from the air sampler we will complete a final clean up off all the area, including removal of remaining materials and HEPA vacuum all surfaces. We will then have Envirotest do A complete lead clean

sampling. Seal up the windows temporarily with 6mm plastic while working to do the framing and install of the new windows.

Reframing

Once all areas are verified as clear, we will set up the area with protection to begin reframing the windows. Provide spray foam insulation in the old window cavities. Frame the openings to accept the new Pella/Andersen windows. Reframing the openings with slight adjustments will allow us to use **a stock size window**. There will be little obvious change to the appearance of the window on the outside. Provide caulking and waterproofing membrane as well as all needed flashing. Include reframing the kitchen for smaller windows to accommodate the kitchen counter height

New Window Install and Finishing

Supply and install all new Andersen/Pella double hung windows with applied interior and exterior grills. The window will be almost identical in appearance to the existing windows and most options come primed or pre-finished on the inside. There are a number of very close color options (or we can have them custom finished for an additional fee) Finish the exterior with matching brick molding/cladding - **this will close up the sides eliminating any gaps.** Caulk and seal as needed.

Provide extension jambs, window sills, and a large window casing to cover the wall to the line of the old molding. Where possible all millwork will be as close as possible to the existing. Caulk and leave ready for painting by others (my own painter option can be provided upon request).

Remove all the remaining debris, vacuum all areas, clean areas on the outside below the windows. Check all windows for proper operation and demonstrate the windows to the occupants.

Asbestos abatement and to DEC EPA RRP Demo, Asbestos permits,

<i>EPA testing and final clean up testing with documents</i>	\$34,560.00
<i>Reframing of the window openings, new windows and millwork, Finishing and clean up including 6.5% general Liability insurance</i>	\$37,700.00
<i>Material budget for EPA demo, windows & associated materials.</i>	\$26,360.00

Total Cost of Complete Project *\$98,620*

Please do contact me with any questions regarding the proposal. I look forward to presenting to your board of trustees on March 13 to answer all questions on safety, abatement, windows (incl. color samples) and the general process of 'tis project.

Hoping to be favored with your very valued business.

Laurence Caralan CR GCP UDCP

Co-CEO TimeLine Renovation & Design



www.TimeLineRenovationAndDesign.com
Laurence@TimeLineRenovationandDesign.com

o: 516.868.076
o: 718.351.4417
c: 516.317.0795
27 Earl Dr. N Merrick NY 11566





ENVIRONMENTAL TESTING, INC.

114 WEDGEWOOD DRIVE • CORAM, NY 11727
PHONE (631) 331-3811 • FAX (631) 642-7499

January 8, 2020

Mr. John Helly
Caretaker
Flushing Cemetery
163-06 46th Avenue
Flushing, NY 11358

Re: Pre-Demolition Asbestos Survey
Apartment
163-06 46th Avenue
Flushing, NY

Dear Mr. Helly,

On December 30, 2019, Jet Environmental Testing performed an asbestos inspection at the above referenced site. Rich Maniscalco, a New York State Department of Labor Asbestos Inspector certificate #91-03836 and New York City Investigator certificate #114783, performed the inspection.

The inspection included sampling all suspect asbestos containing materials. Guidelines used for the inspection were established by the Environmental Protection Agency (EPA) in the Guidance for Controlling Asbestos Containing Materials in Buildings, Office of Pesticides and Toxic Substances, DOC #560/5-85-024 and 40 CFR Part 763.

Field information was organized in accordance with the observation of homogenous materials. A homogenous material is defined as a suspect material of similar age, appearance, texture and installation. Each material was grouped together as a specific homogenous material and sampled.

Bulk samples of suspect ACM were analyzed by Polarized Light Microscopy (PLM) with dispersion staining, as described in 40 CFR Part 763 and the National Emissions Standard for Hazardous Air Pollutants (NESHAPS).

The New York State Department of Health has recently revised the PLM Stratified Point Counting Method. The new method, "Polarized Light Microscopy Methods for Identifying and Quantitating Asbestos in Bulk Samples" can be found as item 198.1 in the Environmental Laboratory Approval Program (ELAP) Certification manual.

The State of New York ELAP has determined that analysis of Non-friable, Organically Bound

Materials (NOB) are not reliably performed by PLM. Therefore, if PLM analysis of an NOB yields a negative result, Transmission Electron Microscopy (TEM) must confirm the sample.

The samples classified as NOB were then re-analyzed utilizing TEM methodology.

The sample analysis was performed by EMSL Analytical Laboratories, Inc., 528 Mineola Avenue, Carle Place, New York 11514. Their ELAP #11469 is for Polarized Light Microscopy and NVLAP #101048-0 for Transmission Electron Microscopic analyses of bulk asbestos.

The inspection revealed asbestos materials are present in the building. The materials confirmed to be **friable and non-friable ACM**. the location and estimated quantities are as follows:

<u>Location</u>	<u>Material</u>	<u>Condition</u>	<u>Quantity</u>
Windows Exterior	Caulking	Damage	All Windows
Windows Exterior	Glazing	Good	All Windows
Radiator Covers	Paper Insulation	Good	175 Sq. Ft.

A detailed description of all the materials sampled, the location, the sample results and the estimated quantities are listed in the inspection results spreadsheet enclosed. Also enclosed please find the sample analysis worksheets.

While the survey performed was semi-destructive, ACM may also exist behind walls, floors or ceilings and any other sealed, non-exposed building areas that were not demolished during the survey. If suspect materials not listed in this report are uncovered during demolition or activities or for any other reason, then work should stop, and the material should be sampled and analyzed to determine the presence or absence of asbestos in the uncovered materials.

The quantities of identified ACM are estimates only and should verified in the field by the asbestos abatement contractor. Prior to demolition of the premises all ACM identified in this report should be removed in accordance with all applicable asbestos regulations including, but not limited to the following, 40 CFR Part 763, and NYCRR Part 56. Air monitoring is required when asbestos is removed or disturbed.

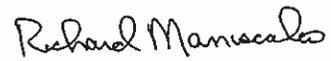
In accordance with the Construction Asbestos Standard, 29 CFR 1926.1101 established by the Occupational Health and Safety Administration (OSHA), some of the requirements of the standard would apply even if the installed construction materials do not contain >1% asbestos. The work practice requirements and prohibitions that must be observed regardless of the exposure levels and of the percentage of asbestos in the installed construction materials are: 29 CFR 1926.1101(g)(1)(ii), 29 CFR 1926.1101(g)(1)(iii), CFR 1926.1101(g)(3)(i), CFR 1926.1101(g)(3)(ii), 29 CFR 1926.1101(g)(3)(iv).

There are numerous other provisions that apply to work activities involving installed construction materials even where the material does not contain >1% asbestos if at least one of the asbestos permissible exposure limits (PEL) is exceeded. Thus, the current standard contains engineering controls and work practices that apply regardless of the exposure levels to certain work activities involving only installed building materials that meet the definition of ACM. The OSHA standard covers all materials containing less than or greater than 1% asbestos.

Jet Environmental Testing, Inc. would like to thank you for the opportunity to provide asbestos consulting services to the Helly Family on this project.

Please contact us if you should have any questions or need any additional informational concerning this report.

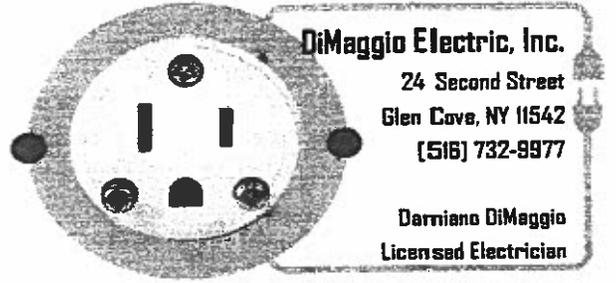
Yours truly,

A handwritten signature in black ink that reads "Richard Maniscalco". The signature is written in a cursive style with a large, looped 'R' and 'C'.

Richard Maniscalco
Project Manager

DiMaggio Electric Inc.

24 Second Street
 Glen Cove, N.Y. 11542
 Phone (516) 732-9977
 Fax (516) 676-0994



INVOICE #[100]
 DATE: FEBRUARY 11, 2020

TO: JOHN HEELEY
 [Name]
 [Company Name]
 [Street Address] 16306 46th Ave
 [City, ST ZIP Code] Flushing, NY 11358

FOR:
 [Project or service description] Estimate 2nd Floor wiring
 [P.O. #]

DESCRIPTION	HOURS	RATE	AMOUNT
-{Bedrooms} -Wire and install 3 ceiling fans -3 switches 1 switch per room -5 outlets per room -3 smoke detectors 1 per room. -3 circuits 1 per room. -{Living room} -Wire and install 6 4 inch high hats with led trim. -6 outlets -1 Circuit -1 switch -{Dining Room} -1 circuit -5 outlets -1 switch -1 ceiling light -{Hallway going to rear bedrooms} -1 switch -1 ceiling light -1 carbon combo smoke dect -{Attic} -1 ceiling light -1 switch -1 outlet -{Porch Area} -1 outlet -1 ceiling light -1 Switch -Wire a/c compressors size of a/c compressors to be determined			

Signature upon Approval-----Date-----

1st Payment \$13,500.00 Upon approval of Estimate.
2nd Payment \$7,500.00 Upon completion of rough work.
3rd payment \$3,500.00 Upon completion of work.

\$

TOTAL

\$24,500.00

Make all checks payable to DiMaggio Electric
Total due in 15 days. Overdue accounts subject to a service charge of 1% per month.

Thank you for your business!

XTRAIRE
AIR CONDITIONING & HEATING SERVICE
105 BLOOMINGDALE ROAD • HICKSVILLE, NEW YORK 11801
(516) 938-1985 • (516) 938-1992
FAX: (516) 938-8203

Flushing Cemetery
163-06 46th Ave
Flushing , NY 11358

March 9, 2020

ATT : John Helly

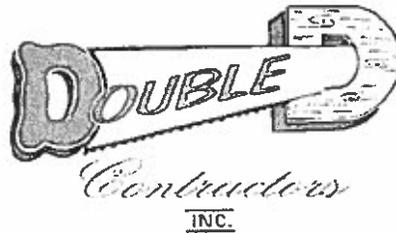
Xtraire Inc. is pleased to submit this proposal for your new project .

Supply and install the following :

2.5 ton A/C System with a 3 ton air handler (more air flow)
Equipment Trane or Carrier 16 seer +
Secondary drain pan
Hanging material
Refrigerant piping
Condensate piping
Piping covering for out refrigerant piping
Supply and return grilles
Condenser roof rails (2)
Thermostat
Rig unit to roof (Condenser)
Cut all holes
All Labor
Cost \$ 17,850.00

Excludes : Main Electrical
Permits or Equipment Use Permit for equipment (NYC)

Robert Sporing
Xtraire Inc



Flushing Cemetery Scope of Work

Overall scope is to remodel kitchen and bathroom, remove paneling from walls in existing conference room (future living room) and master bedroom and cover plaster walls with new drywall.

Drop ceilings in main and back hallways, conference room, master and second bedrooms, records room and den, (future dining room) so electrician can update electric according to their contract.

Secure the space for "Wet scrapping" all of the areas and trim that tested positive during the test performed by Enviro-Test on December 31, 2019.

Remove all debris via dumpsters kept on site in designated area. Dumpsters will be covered with a tarp at the end of each workday. The waste removal company supplying the dumpsters has been informed that the contents of these dumpsters will be Lead Base Paint (LBP) waste including materials (suits, bottles, plastic drop cloths, etc.) used to meet EPA regulations. The owner Douglas Dervin is the Certified Lead Renovator and will be supervising project on a daily basis according to RRP regulations.

The sealing of access to the space from the first floor will be done first. Then all non-lead materials (carpets, paneling, etc.) will be removed first, all debris will be moved through a window leading to the lower roof. The roof will be covered with 4 X 8 sheets of Masonite boards and plastic sheathing. A chute will be constructed for debris to be dropped from roof to dumpsters. Upon completion of all lead preparation, scrapping and all other demolition is completed, a complete clean up and wipe down will be performed to ensure project is ready to proceed.

Upon completion of this stage of the project the window contractor should come in to perform his abatement and installation of new windows. Upon his completion and testing we will re-start our tasks with framing, plumbing, electric (by others) and remaining tasks to complete the project according to the contracted specifications.

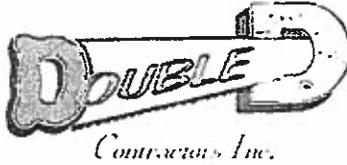
We will prepare a schedule for all work; we will schedule Cemetery sub-contractors according to window contractor and electricians estimated time to complete their work.

A copy of this schedule will be printed for the Cemetery Manager and will be available on or App. To anyone on the board that would like access.

This is a complicated project but with our experience it will run very smoothly.

Please review specifications and suggested allowances. If there are any questions, please call anytime. My cell number is 516 662 0641

Nassau - HI752180000
Suffolk - 17-232-HI
NYC - 2037737
Long Beach - 4190/01



Double D Contractors, Inc.
45 Woodbury Rd.
Hicksville, N.Y. 11801
516 942 0210
www.doubledcontractors.com
Nassau License H1752180000
Suffolk 17232-H NYC 2037737-
DCA

Name Flushing Cemetery
Address 163-06 46th Avenue, Queens, NY 11358
Phone(s) Cell # 516-446-1196
Date 3-13-2020
Contract Number 2020-043

CONTRACT/PROPOSAL

Interior remodeling as per attached specifications. Double D Contractors, Inc. is not being retained as the General Contractor for all work on this project but will be taking the lead and assisting the Cemetery Manager John Helly. We will create, discuss and review a schedule with all the contractors involved, and we will be the center for communications. The schedule and Job Log will be available on our on-line portal, for review at any time. Start will be determined after all approvals and discussions with all contractors.

See Attached Addendum to Contract And/Or Selection Sheets and Designs

TOTAL CONTRACT PRICE: **\$ 119,785.55**
(including labor materials)

Double D Contractors, Inc.
BY **Doug Dervin**

Approx Start Date

Contractor License # **2037737 DCA**

Approx Completion Date

Date Accepted
By Contractor

LAST DATE TO CANCEL **NA**

YOU, THE BUYER, MAY CANCEL THIS TRANSACTION AT ANY TIME PRIOR TO MIDNIGHT OF THE THIRD BUSINESS DAY AFTER THE DATE OF THIS TRANSACTION. SEE THE ATTACHED NOTICE OF CANCELLATION FORM FOR AN EXPLANATION OF THIS RIGHT

CHANGES

Any Changes Requested By The Town Building Depts.- That Must Be Instituted - The Original Contract Price Will Be Adjusted Accordingly

Customer Name:

PRINT

Customer Name:

PRINT

Customer Signature:

SIGNATURE

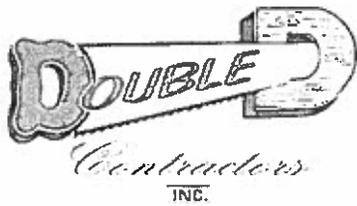
Customer Signature:

SIGNATURE

1. PLEASE SEE ATTACHED SCHEDULE OF PAYMENT TERMS
2. CUSTOMER HAS RECEIVED ONE FULLY FILLED-IN AND SIGNED COPY OF THIS CONTRACT OF SALE CONSISTING OF _____ PAGES AND HAS BEEN INFORMED ORALLY OF ITS RIGHT TO CANCEL.

PLEASE SEE ATTACHED ADDITIONAL TERMS AND CONDITIONS.

Client Initial



Example Allowances

Kitchen Cabinets based on design by Dbl D

Kraftmaid Cabinets Shaker Style White	\$12,600.00
Quartz Counter top	\$ 3,700.00
Floor Tile 162 SF w/waste 186 SF @ \$3.50	\$ 800.00
Back Splash 50 SF @ \$3.50	\$ 300.00
Saddles 2 @ \$125	\$ 250.00
Appliances	<u>\$ 4,000.00</u>
Total	\$21,650.00

Bathroom Vanity with top	\$ 450.00
Plumbing Fixtures	
Water Closet, Sink, Faucet, Shower Base	
Temp Control and Trim	\$ 3,500.00
Shower Doors	\$ 500.00
Floor Tile DalTile @ \$2.60	\$ 300.00
Wall Tile DALTILE @ \$2.00	\$ 300.00
Medicine Chest / Mirror	\$ 400.00
Accessories Soap Dish, Paper Holder	\$ 500.00
Marble Saddle	<u>\$ 125.00</u>
Total	\$ 6,075.00

Add 15% for miscellaneous and different choices

Certificate of Occupancy

DEPARTMENT OF BUILDINGS

BOROUGH OF **QUEENS**, THE CITY OF NEW YORK

Date **3/25/66**

No. **165100**

CERTIFICATE OF OCCUPANCY

NO CHANGES OF USE OR OCCUPANCY NOT CONSISTENT WITH THIS CERTIFICATE SHALL BE MADE UNLESS FIRST APPROVED BY THE BOROUGH SUPERINTENDENT

This certificate supersedes C. O. No.

THIS CERTIFIES that the ~~new~~-~~altered~~-~~existing~~-~~building~~-premises located at

163-06 46th Avenue Block **5462** Lot **1**

That the zoning lot and premises above referred to are situated, bounded and described as follows:

BEGINNING at a point on the **South** side of **46th Avenue** distant **Bounded by Pidgeon** ~~feet~~ **feet** from the corner formed by the intersection of **Meadow Road** and **46th Avenue and Auburndale Lane** running thence **E. 2036.96** feet; thence **S. 3003.35** feet; thence **W. 826.09; W. 1615.82** feet; thence **N. 1119.17; NE, 70.30** feet; running thence _____ feet; thence _____ feet;

to the point or place of beginning, conforms substantially to the approved plans and specifications, and to the requirements of the Building Code, the Zoning Resolution and all other laws and ordinances, and of the rules of the Board of Standards and Appeals, applicable to a building of its class and kind at the time the permit was issued; and

CERTIFIES FURTHER that, any provisions of Section 646e of the New York Charter have been complied with as certified by a report of the Five Commissioner to the Borough Superintendent.

N.B. or Alt. No. — **Alt. 1044/63** Construction classification — **Non-fire** feet.
 Occupancy classification — **Comm. & Res.** Height **2** stories, — Zoning District.
 Date of completion — **3/17/66** Located in **R-4**
 at time of issuance of permit.

This certificate is issued subject to the limitations hereinafter specified and to the following resolutions of the Board of Standards and Appeals: } (Calendar numbers to be inserted here)
 and The City Planning Commission:

PERMISSIBLE USE AND OCCUPANCY

Off-Street Parking Spaces _____
 Off-Street Loading Berths _____

STORY	LIVE LOADS Lbs. per Sq. Ft.	PERSONS ACCOMMODATED	USE
Cellar	on grd.		Boiler room, laundry, maint. shop & storage.
1st	50 & 100	100	Chapel, Rest Room, Toilets, Lounge, Trustees' & Auditors' Room, Record Vault & Offices.
	100 & 50	7	
2nd	40	One Fam.	Dwelling for exclusive use of Cemetery Superintendent.

OFFICE COPY—DEPARTMENT OF BUILDINGS

W. Irving Sigler
 Borough Superintendent

Minutes and Approval of Project by Flushing Board

Draft of Flushing Cemetery March 13, 2020 Board Meeting Minutes

The regular meeting of the Board of Trustees of Flushing Cemetery Association was held on Friday, March 13, 2020, at 9:30 a.m., at the office of the Cemetery.

Present (6 out of 7 trustees): William J. Nielsen presiding by teleconference call; Joan H. Corbisiero, recording; Walter S. Dayton, III; Joseph R. Ficalora; Thomas U. Powell; and Claire Shulman. Dr. Kurt R. Schmeller was not in attendance due to illness.

Also attending: John Helly, General Manager, and Peter Rodriguez of Cullen & Danowski, L.L.P., Certified Public Accountants.

The chair declared a quorum present.

President William J. Nielsen dispensed with the regular agenda by general consent to allow Accountant Peter Rodriguez to analyze the Financial Statement prepared by Cullen & Danowski, L.L.P., Certified Public Accountants, for the fiscal year 2019. Discussion with the trustees followed on the 2019 income from the mausoleum sales of crypts and niches and the importance of clearly defining the income and expenses of the mausoleum in all of our prospective financials.

President Nielsen thanked Accountant Peter Rodriguez for his report. Accountant Rodriguez left the meeting at 10:05 a.m.

The minutes of the February meeting of the Board of Trustees held on Friday, February 7, 2020, having been read by all the trustees, were unanimously accepted.

John Helly, General Manager, distributed his report (attached) along with a set of proposals for asbestos abatement, lead paint concerns, window replacement, and other renovations including an electrical and air conditioning system.

The President reviewed with the Board past discussions had regarding the proposal to remediate and renovate the apartment located on the second floor of the Administrative Building which has historically been occupied by the Cemetery's General Manager. As previously noted, testing has disclosed the existence of lead paint and asbestos throughout the apartment which has not been renovated for in excess of fifty (50) years. The President also stated that the General Manager will not be involved in the project by reason of the fact the apartment is for his use.

The Vice President, who has been placed in charge of the project, gave a report on the meetings held with environmental testing companies, remediation firms and general contractors. Bids were received from several firms and contractors and the successful bidders identified and their bids accepted by the Board.

The two (2) successful bidders, Douglas Dervin of Double D Contractors, Inc, and Laurence Carolan of Timeline Renovation and Design/House of Laurence, were then invited

to join the meeting. A prolonged discussion followed with these individuals to examine all proposals and the details of the project as well as their competence to address the cemeteries requirements and perform the necessary work.

It was the consensus of the Board that the need to insure the safety of staff, importance of having the General Manager reside on site, the existing environmental hazards and the physical condition of the apartment all justify proceeding with the project. Further, the Board determined that the Cemetery had sufficient assets in its General Fund to complete the project at an estimated cost of \$350,000.

The trustees took the following action with respect to the General Manager's report:

1. Adopted the following Resolution:

Whereas, The Board has determined that the General Manager's Apartment located on the second floor of the Administrative Building, which has not been upgraded for in excess of fifty years, is in a dangerous condition due to its physical structure and the existence of lead paint and asbestos which must be remediated;

Whereas, The Board has determined that in order to provide for the remediation of the hazards, update the apartment and its electrical systems, provide for the safety of the cemetery's staff and visitors and allow for the continuation of all administrative operations it is prudent to renovate the apartment;

Whereas, The Board has been provided with and reviewed environmental reports, plans, proposals, bids, scope of work of the project and a budget;

Whereas, The Board has met with the successful bidders to review and discuss their reports, proposals, scope of work and the project in general;

Whereas, The Board has determined that the cost of the project estimated at \$350,000 will be paid from the Cemetery's General Fund and will commence immediately upon receipt of all requisite approval(s) from the NY State Cemetery Board; now therefore, be it

***Resolved*, that the Board of Directors of the Cemetery hereby adopt and approve of the proposed plan for the renovation of the General Manager's Apartment for a cost of \$350,000; and**

***Resolved*, that the President is hereby authorized, on behalf of the Board of Directors, to file an application and provide any and all necessary documents to the NY Cemetery Board and the Division of Cemeteries as is necessary to secure approval of the project.**

2. **MOTION** by Walter S. Dayton III to retain the services of David F. Fleming, Jr. COO of Featherstonhaugh, Wiley & Clyne, LLP, subject to review of proposal, to present Flushing Cemetery's application to the NYS Cemetery Board. Motion was seconded and adopted.

3. **MOTION** by Joseph R. Ficalora to approve the repurchase of Niche G30 in the Memorial Chapel from Kam Wong Tan for \$3,900 which represents the original purchase price in November, 2017. Motion was seconded and adopted.

4. **MOTION BY** Walter S. Dayton, III to approve the plans for a mausoleum designed by Memorial Granite Corporation to be erected by Dr. Linus Van Felix on a 360 square foot mausoleum plot in Section 11 to be purchased by Dr. Van Felix for the amount of \$180,000. Motion was seconded and adopted.

Joseph R. Ficalora, Treasurer, acknowledged the report on the Cemetery's financial condition for the year 2019 by Accountant Peter Rodriguez and reviewed the financial statement of the auditors for the period ending January 31, 2020.

The Treasurer distributed a statement of RBC cash account balances as of February 29, 2020 and the bank balances for the Cemetery's three checking accounts as of February 29, 2020. Treasurer Ficalora also distributed copies of the Portfolio Holdings Summary as of February 29, 2020.

There were no sales or purchases made from February 1, 2020 through February 29, 2020.

The meeting then proceeded to the election of officers. The following officers were elected:

President	William J. Nielsen
Vice President	Walter S. Dayton, III
Secretary	Joan H. Corbisiero
Treasurer	Joseph R. Ficalora

The Board unanimously approved the continuation of the appointment of Margaret Kowalski as Assistant Secretary and Assistant Treasurer and the continuation of the appointments of John Helly as General Manager and Michael DiLoreto as Superintendent.

On the subject of appointment of committees, President Nielsen announced committee chairmen and members would continue the same in 2020 as in 2019 (roster attached).

General Manager Helly announced that there was a four page article on Flushing Cemetery in the March 2020 issue of *American Cemetery and Cremation*.

The time and place of the next Trustees' meeting was then discussed and it was decided that it be held on Friday, April 24, 2020 at 9:00 a.m. to be held by teleconference call. Dates of future meetings will be set at that time.

There being no further business to attend to, the meeting adjourned at 11:52 a.m.

JOAN H. CORBISIERO, Secretary

Division of Schedule A



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 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 Flushing Cemetery Association	New York State Cemetery Five Digit ID Number 41 — 002
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YEAR ENDING	12/31/18	12/31/17	12/31/16	12/31/15
SIZE AND INVENTORY				
Acres-Total	75.00	75.00	75.00	75.00
Acres-Developed and Sold	74.04	73.96	74.19	74.08
Acres-Developed and Unsold	0.96	1.04	0.81	0.92

BURIALS AND LOT SALES

Burials	420.00	397.00	382.00	430.00
Number of lots (graves, crypts, niches) sold	149.00	173.00	179.00	216.00

INCOME (RECEIPTS)

Lots and grave sales	\$ 1,818,781.00	\$ 1,818,592.00	\$ 1,831,570.00	\$ 2,049,186.00
Interment fees	\$ 576,743.00	\$ 572,100.00	\$ 496,401.00	\$ 602,307.00
Foundations	\$ 105,419.00	\$ 95,695.00	\$ 97,590.00	\$ 111,407.00
Dividends and interest	\$ 1,791,870.00	\$ 1,078,177.00	\$ 1,028,284.00	\$ 1,010,618.00
Donations				
Other-specify; Endowments attach additional sheet(s) as needed	\$ 25,000.00	\$ 2,000.00		
Other-specify; Capital gain (loss) attach additional sheet(s) as needed	-\$ 142,260.00	\$ 6,769,144.00	-\$ 338,686.00	-\$ 1,895,803.00
Other-specify; See attached schedule attach additional sheet(s) as needed	\$ 90,705.00	\$ 88,455.00	\$ 82,708.00	\$ 106,685.00
TOTAL RECEIPTS	\$ 4,266,258.00	\$ 10,424,163.00	\$ 3,197,867.00	\$ 1,984,400.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name Flushing Cemetery Association	New York State Cemetery Five Digit ID Number 41 002
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YEAR ENDING 12/31/18 12/31/17 12/31/16 12/31/15

EXPENSES (DISBURSEMENTS)

Employee Wages	\$ 1,170,485.00	\$ 1,136,239.00	\$ 1,101,583.00	\$ 1,091,882.00
Independent Contractor Grave Openings				
Independent Contractor Maintenance and Mowing				
Salaries of Officers	\$ 374,154.00	\$ 344,241.00	\$ 341,858.00	\$ 329,736.00
Supplies and Repairs	\$ 85,545.00	\$ 80,681.00	\$ 52,082.00	\$ 74,265.00
Equipment	\$ 135,054.00	\$ 33,899.00	\$ 12,802.00	\$ 6,055.00
Insurance – General Liability	\$ 55,449.00	\$ 68,849.00	\$ 75,245.00	\$ 71,957.00
Workers Compensation	\$ 84,520.00	\$ 83,688.00	\$ 62,343.00	\$ 59,811.00
Commercial Crime/ Employee Dishonesty	\$ 322.00	\$ 287.00	\$ 286.00	\$ 315.00
Vandalism and Assessment Fee	\$ 2,627.00	\$ 3,011.00	\$ 3,011.00	\$ 3,395.00
Other – specify; See attached schedule attach additional sheet as needed	\$ 2,670,998.00	\$ 3,529,518.00	\$ 2,247,930.00	\$ 1,455,122.00
Other – specify; attach additional sheet as needed				
Other – specify; attach additional sheet as needed				
TOTAL DISBURSEMENTS	\$ 4,579,154.00	\$ 5,280,413.00	\$ 3,897,140.00	\$ 3,092,538.00

OPERATING SURPLUS (LOSS)	-\$ 312,896.00	\$ 5,143,750.00	-\$ 699,273.00	-\$ 1,108,138.00
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INTER-FUND TRANSFERS

Transfers To Operating Account	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From trust funds (retained income from previous years)	\$ 1,467,234.00	\$ 1,705,451.00	\$ 846,901.00	\$ 56,921.00
From other funds (i.e., special, bequests, pre-need, etc.)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT	\$ 1,467,234.00	\$ 1,705,451.00	\$ 846,901.00	\$ 56,921.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name Flushing Cemetery Association	New York State Cemetery Five Digit ID Number 41 002
<i>YEAR ENDING</i>	<i>12/31/18</i> <i>12/31/17</i> <i>12/31/16</i> <i>12/31/15</i>

**FINANCIAL ASSETS
(FUND BALANCES)**

General Fund	\$ 22,330,894.00	\$ 22,010,003.00	\$ 19,807,019.00	\$ 19,861,542.00
Permanent Maintenance Fund	\$ 37,453,201.00	\$ 38,123,976.00	\$ 35,306,769.00	\$ 35,940,845.00
Perpetual Care	\$ 1,252,181.00	\$ 1,215,193.00	\$ 1,091,634.00	\$ 1,102,308.00
Special Trust	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL FINANCIAL ASSETS	\$ 61,036,276.00	\$ 61,349,172.00	\$ 56,205,422.00	\$ 56,904,695.00

PER ACRE ANALYSIS*

Total Income Per Developed Acre	\$ 57,620.99	\$ 140,943.25	\$ 43,102.59	\$ 26,787.26
Total Expense Per Developed Acre	\$ 61,847.03	\$ 71,395.52	\$ 52,527.77	\$ 41,745.92
Net Income (Loss) Per Developed Acre	-\$ 4,226.04	\$ 69,547.73	-\$ 9,425.18	-\$ 14,958.67
Funds Per Developed Acre	\$ 824,368.94	\$ 829,491.24	\$ 757,567.15	\$ 768,151.93

Permanent Maintenance Loan

Approved Date	
Original Loan Amount	\$ 0.00
Current Balance	\$ 0.00

NOTES:

FLUSHING CEMETERY ASSOCIATION
 Division of Cemeteries
 Schedule A - Income and Expenses and Fund Balance

	2018	2017	2016	2015
Income (Receipts)				
Dealer application fees	\$ 22,090	\$ 21,000	\$ 22,575	\$ 21,900
Miscellaneous charges	9,309	18,792	9,435	32,562
Rents	59,306	48,663	50,698	52,223
Total Other Revenue	<u>\$ 90,705</u>	<u>\$ 88,455</u>	<u>\$ 82,708</u>	<u>\$ 106,685</u>
Expenses (Disbursements)				
Flowers	\$ 26,193	\$ 18,550	\$ 23,221	\$ 21,889
Union pension and welfare	235,285	733,576	283,439	278,152
Burial service costs	7,908	6,510	11,115	10,033
Refuse removal	38,650	26,840	31,605	28,450
Vehicle expense	40,842	49,189	46,328	40,482
Uniforms	12,554	4,243	7,217	7,900
Capital Improvements	76,955	132,047	109,724	140,185
Mausoleum construction	1,419,013	1,694,112	899,180	71,603
Landscaping	21,458	37,842	63,747	55,267
Retirement expense	62,673	61,112	59,644	58,359
Payroll taxes	110,200	107,627	108,658	111,441
Hospitalization and group insurance	25,752	23,824	22,402	23,206
Professional Fees	90,235	78,273	69,528	67,947
Light and heat	39,095	26,466	24,069	29,222
Telephone	2,849	2,703	2,643	2,548
Stationery and office expense	45,884	38,383	34,617	46,804
Security of grounds	12,749	12,432	10,786	13,132
Real estate taxes	26,567	26,067	25,647	24,375
Dues and subscriptions	1,769	2,382	2,351	2,319
Conferences and meetings	10,955	4,395	2,975	4,180
Investment advisory fees	363,412	442,945	409,034	417,628
Total Other Expenses	<u>\$2,670,998</u>	<u>\$3,529,518</u>	<u>\$2,247,930</u>	<u>\$1,455,122</u>

Explanation of Significant Expense Variances:

In 2017, the Cemetery withdrew from the Cemetery Workers Supplemental Pension Fund and made a one time payment of \$487,308 to terminate its participation in the plan.

Construction of the mausoleum started in 2015. Over the four year period ending in 2018, the Cemetery incurred construction costs totaling \$4,083,908.

Additional Information

In 2019, the Cemetery operated at a \$1,910,846 surplus.

2019 Financial Statements

FLUSHING CEMETERY ASSOCIATION
FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULES
WITH INDEPENDENT AUDITOR'S REPORT

December 31, 2019

FLUSHING CEMETERY ASSOCIATION
December 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Flushing Cemetery Association
Flushing, New York

We have audited the accompanying financial statements of Flushing Cemetery Association (a New York nonprofit organization), which comprise the statement of assets, liabilities, and net assets - cash basis as of December 31, 2019, and the related statements of revenues, expenses and changes in net assets - cash basis and cash flows - cash basis for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Flushing Cemetery Association as of December 31, 2019, and its revenue, expenses, and changes in net assets for the year then ended, in accordance with the cash basis of accounting as described in Note 1.

Other Matters

Supplementary Information

Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedules listed as supplementary information in the table of contents are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Regulatory Requirements

New York State Codes, Rules and Regulations, Title 19, Part 200 establishes rules of procedures of the State Cemetery Board. Specifically, Part 200.4, Cemetery Financial Reports required every large cemetery corporation to be audited by an independent certified public accountant and express an opinion on the financial statements. In addition, the regulations require the opinion to be supplemented by certain required data, which is described in Note 6.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Cullen & Danowski, LLP
March 5, 2020

FLUSHING CEMETERY ASSOCIATION
STATEMENT OF ASSETS, LIABILITIES
AND NET ASSETS - CASH BASIS
DECEMBER 31, 2019

	2019	(Memorandum Only) 2018
ASSETS		
Cash - checking	\$ 814,039	\$ 293,586
Cash - money market	18,224	195,428
Investments:		
Cash - brokers' account	1,368,198	2,754,522
Common stock	2,459,119	2,459,119
Mutual funds	58,287,542	55,333,621
Total Assets	\$ 62,947,122	\$ 61,036,276
 LIABILITIES & NET ASSETS		
Liabilities	\$ -	\$ -
Net assets		
Unrestricted	22,996,606	22,330,894
Temporarily restricted	27,049,095	26,330,100
Permanently restricted	12,901,421	12,375,282
Total Liabilities & Net Assets	\$ 62,947,122	\$ 61,036,276

FLUSHING CEMETERY ASSOCIATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	2019	(Memorandum Only) 2018
Revenues		
Sales of graves, plots and crypts	\$ 1,497,671	\$ 1,559,081
Sale of niches	619,400	259,700
Interments	566,266	576,743
Foundations	92,673	105,419
Dealer application fees	20,100	22,090
Miscellaneous revenue	10,675	9,309
Rents	54,744	59,306
Endowments		25,000
Investment income on endowments	23,826	19,212
Other investment income	1,675,313	1,409,246
Capital gain distributions	618,595	571,541
Realized loss on sale of securities	(220,018)	(713,801)
Total revenues	4,959,245	3,902,846
Expenses		
Labor	841,896	808,009
Flowers	18,963	26,193
Union pension and welfare expenses	247,861	235,285
Burial service costs	23,518	10,535
Refuse removal	28,520	38,650
Vehicle expense	43,565	40,842
Uniforms	8,842	12,554
Equipment purchases	57,008	133,659
Capital improvements	12,455	76,955
Mausoleum construction	179,877	1,419,013
Repairs and maintenance	77,070	67,799
Supplies	30,531	17,746
Landscaping	72,405	21,458
Executive salaries	262,735	250,863
Office salaries	244,899	233,767
Retirement expense	64,664	62,673
Payroll taxes	112,267	110,200
Hospitalization and group insurance	27,190	25,752
Trustee fees	252,000	252,000
Professional fees	111,824	90,235
Light and heat	35,384	39,095
Telephone	4,533	2,849
Stationery and office expense	64,912	45,884
Office equipment	6,011	1,395
Insurance	57,214	55,771
Worker's comp and disability	85,189	84,520
Security of grounds	37,029	12,749
Real estate taxes	28,196	26,567
Donations	4,100	
Dues and subscriptions	2,614	1,769
Conferences and meetings	5,127	10,955
Total expenses	3,048,399	4,215,742
Change in net assets	1,910,846	(312,896)
Net assets at beginning of year	61,036,276	61,349,172
Net assets at end of year	\$ 62,947,122	\$ 61,036,276

FLUSHING CEMETERY ASSOCIATION
STATEMENT OF CASH FLOWS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>2019</u>	<u>(Memorandum Only) 2018</u>
SOURCES OF CASH		
Increase in net assets	\$ 1,910,846	\$ -
Transfers from investment accounts	<u>530,000</u>	<u>1,600,000</u>
Total Sources of Cash	<u>2,440,846</u>	<u>1,600,000</u>
USES OF CASH		
Decrease in net assets		312,896
Increase in investments	<u>2,097,597</u>	<u>1,285,932</u>
Total Uses of Cash	<u>2,097,597</u>	<u>1,598,828</u>
INCREASE (DECREASE) IN CASH	343,249	1,172
CASH - BEGINNING OF YEAR	<u>489,014</u>	<u>487,842</u>
CASH - END OF YEAR	<u>\$ 832,263</u>	<u>\$ 489,014</u>

FLUSHING CEMETERY ASSOCIATION
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Organization

The Flushing Cemetery Association is a New York non-profit corporation. The Association's primary purpose is to provide burial services to its grave and plot holders.

b. Basis of Accounting

The Association uses the cash basis method of accounting to prepare its financial statements. Under this method, revenues and the related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. Investments are valued at cost, and any changes in the fair value of investments are recognized when realized. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recorded when earned and expenses to be recorded when incurred.

c. Basis of Presentation

The Association reports information regarding its assets, liabilities and net assets and revenues, expenses and other changes in net assets according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Unrestricted Net Assets - result from providing services and interest and dividends earned less expenses incurred in the ordinary and necessary operation and maintenance of the cemetery.

Temporarily Restricted Net Assets - result from two sources.

Under Code Sec. 1507 of the New York State Not-for-Profit Corporation Law (N-PCL), the Association must maintain a Permanent Maintenance fund. Ten percent of the revenue received from the sale of plots, graves, crypts and niches as well as \$35 per interment are allocated to fund principal and reported as permanently restricted net assets. Interest and earnings are reported as temporarily restricted net assets and are available for the fund's purpose which is the maintenance and preservation of the cemetery including all lots, plots and parts thereof.

Also pursuant to Code Sec. 1507 N-PCL, the Association must maintain a Perpetual Care fund for the accumulation of all endowments and bequests given by lot owners for the care of their lots. The principal is reported as permanently restricted net assets and may never be used; the income is reported as temporarily restricted net assets and may be used only for the benefit of the particular parcel for which it was established.

Permanently Restricted Net Assets - result from the allocation of a percentage of revenues to the Permanent Maintenance fund and the accumulation of endowments in the Perpetual Care fund, as explained above. In addition, gains and losses realized from the sale of investments are allocated to restricted net assets in the Permanent Maintenance and Perpetual Care funds.

FLUSHING CEMETERY ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
(Continued)

d. Use of Estimates

The preparation of financial statements on the cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingencies at the date of the financial statements and the reported amounts of revenues and expenses during the year. There were no significant accounting estimates included in the financial statements.

e. Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with a maturity of three months or less at the time of purchase.

f. Investments

All gains and losses arising from the sale or disposition of investments are accounted for in the fund that owned the assets. Gains and losses recognized in the Permanent Maintenance and Perpetual Care funds are allocated to permanently restricted net assets. Ordinary income from investments is accounted for in the fund that owned the assets and is additions to unrestricted or temporarily restricted net assets.

g. Income Taxes

The Association is exempt from federal income tax as an organization described in Section 501 (c) (13) of the Internal Revenue Code. The Associations tax returns for years subsequent to December 31, 2015 are subject to examination by tax jurisdictions.

2. PROPERTY AND EQUIPMENT

The Association's policy is to expense currently the acquisition of property and equipment.

3. INVESTMENTS

Investments are presented in the financial statements at cost.

A comparison of the original cost and market value of investments held at December 31, 2019 is as follows:

	Original Cost	Market Value	Unrealized Gain
U.S. Equities	\$ 13,300,277	\$ 13,507,130	\$ 206,853
International Equities	2,305,652	2,546,984	241,332
Fixed Income	28,036,213	28,055,831	19,618
Other Assets	17,104,519	17,890,352	785,833
Total	\$ 60,746,661	\$ 62,000,297	\$ 1,253,636

FLUSHING CEMETERY ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
(Continued)

4. PENSION PLANS

The Association has a defined contribution 401(k) pension plan for all employees, excluding officers and employees covered under a collective bargaining unit. Employee contributions are made on a pre-tax basis, and in the case of Roth contributions on an after-tax basis. Employer contributions are made as a percentage of wages. The employer contributions for the year ended December 31, 2019 was \$46,664.

The Association also provides pension benefits to union employees by making contributions to the Local 74 USWU 401(k) Savings Plan. This union sponsored 401(k) plan requires the Association to make monthly contributions of 3½% of compensations. Effective January 1, 2020, the contribution rate was increased to 4%. The employer contributions to the plan for the year ended December 31, 2019 was \$25,497.

The Association previously provided pension benefits to union employees under the Flushing Cemetery Association Pension Plan. This defined benefit plan was dissolved in 2017. The assets of the plan at the time of dissolution were deposited into a bank account in the name of the pension plan and pension benefits were paid to eligible participants. In April 2018, the remaining funds were transferred to a certificate of deposit. As of December 31, 2019, the balance of the certificate was \$619,864. The plan is presently being audited by the Pension Guaranty Benefit Corporation and the amount has not been recorded on the Association's books pending the outcome of the audit.

5. MAUSOLEUM CONSTRUCTION

The Cemetery completed construction of a mausoleum which contains 1,600 glass niches, 1,100 marble niches, 700 exterior granite niches and 168 casket size crypt spaces. Sales of niches and crypts began in October, 2019 with niches selling for \$2,700 to \$12,000 depending on the type of niche, level and location. The selling price for crypt spaces is between \$15,000 and \$45,000 depending on size and level. The total cost of the project was \$4,263,785. As of December 31, 2019, sales of niches and crypts totaled \$416,400 and \$180,000, respectively.

6. REGULATORY REQUIREMENTS

The following supplemental data is required by New York State Codes, Rules and Regulations, Title 19 Part 200.4:

1. Cash balances were confirmed at year end. Investments are held by RBC Wealth Management and were also confirmed at year end.
2. The collection and depositing of cash is done by different individuals. Pre-numbered receipts are used when cash is received. These receipts are later reconciled to the bank statements by the individual making the deposits. All activity (sales, purchases and income) in the investment accounts are reconciled monthly to the cemetery's inventory of investments, accounting for all transactions. All securities purchased or sold are reported to the board on a monthly basis.

FLUSHING CEMETERY ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. In accordance with New York Not-For-Profit Corporation Law Sec. 1507 (c) and (d), the Cemetery maintains separate accounts for each perpetual care endowment reflecting the principal amount, the apportionment of income for the year and the cost of care charged for the year. As a result, any excess income remains in the separate account to be used in future years.
4. On a monthly basis, 10% of the proceeds from the sale of graves, plots, crypts and niches, as well as \$35 for each interment is transferred to the permanent maintenance fund and added to the principal of the fund. In addition, gains and losses on the sale of investments are allocated to fund principal. Income from investments accumulates in the permanent maintenance fund as temporarily restricted and is available for the maintenance and preservation of the cemetery.
5. Endowments are separately reported in the perpetual care fund as principal and is adjusted for gains and losses realized on the sale of investments. Income from investments accumulates in the perpetual care fund as temporarily restricted and is available in future years for the cost of care to endowed graves and plots.

7. CONCENTRATION OF CREDIT RISK

The Association maintains cash accounts at a bank which are insured by the Federal Deposit Insurance Corporation (FDIC). At times, account balances may exceed the Federal Depository Insurance Coverage limit.

8. RELATED PARTY

The Association maintains bank accounts at a bank for which a trustee of the board is the president and chief financial officer.

9. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 5, 2020, the date the financial statements were available to be issued. No material transactions requiring disclosure were noted.

FLUSHING CEMETERY ASSOCIATION
SCHEDULE OF INVESTMENT INCOME - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	2019	(Memorandum Only) 2018
Investment Income on Endowments		
Dividends - mutual funds	\$ 34,537	\$ 29,097
Interest income	662	259
Less: Investment fees	(11,373)	(10,144)
Total Investment Income on Endowments	\$ 23,826	\$ 19,212
Other Investment Income		
Dividends - common stocks	\$ 20,039	\$ 40,720
Dividends - mutual funds	2,038,017	1,709,188
Interest income	9,238	12,606
Less: Investment fees	(391,981)	(353,268)
Total Other Investment Income	\$ 1,675,313	\$ 1,409,246

FLUSHING CEMETERY ASSOCIATION
CURRENT MAINTENANCE FUND
SCHEDULE OF INVESTMENTS
DECEMBER 31, 2019

Shares	Name	Cost	Dividend Income	Capital Gain Distributions
COMMON STOCKS				
500	American International Group	\$ 407,196	\$ 640	\$ -
3,000	BP P L C	139,359	7,335	
1,000	Citigroup	451,843	1,920	
11,000	General Electric	257,477	440	
6,000	New York Community Bancorp	133,292	4,080	
59	Wabtec Corp		21	
		<u>\$ 1,389,167</u>	<u>\$ 14,436</u>	<u>\$ -</u>
MUTUAL FUNDS				
217,391	AB Income Advisor Fund	\$ 1,693,886	\$ 73,789	\$ -
65,545	American Balanced Fund	1,613,765	38,464	38,304
650	American Funds New World Fund	41,571	597	1,165
3,372	Artisan Partners Global Opportunity Fund	86,827	83	6,012
9,750	Deer Park Total Return Credit Fund	107,754	4,467	
13,550	First Eagle Global Fund	778,796	11,479	31,785
31,666	FMI International Fund	894,065	37,566	
23,397	Guggenheim Floating Rate Fund	608,094	27,061	
91,649	Hartford Short Duration Fund	900,907	25,581	
161,494	Hartford World Bond Fund	1,688,971	44,275	7,824
3,160	Hennessy Focus Institutional Fund	247,570		25,238
8,081	iShares Russell 1000 Value ETF	950,041	26,684	
4,772	Ivy Mid Cap Income Opportunities Fund	67,576	1,134	230
3,215	Janus Henderson Balanced Fund	108,702	2,026	948
5,846	JP Morgan Income Opportunities Fund	67,346	1,149	
224,978	Owl Rock Capital Corporation	2,084,763	134,702	
2,263	Parnassus Core Equity Fund	101,499	666	7,216
83,156	PGIM Short Duration Multi-Sector Bond Fund	806,611	27,009	11,189
264,296	PIMCO Income Fund	3,261,723	179,012	
9,864	PIMCO International Bond Fund	108,042	5,494	288
27,986	PIMCO StocksPLUS Small Fund	263,303	2,128	7,583
37,023	Principal Global Diversified Income Fund	511,270	25,145	
75,770	Principal Global Real Estate Fund	727,792	25,169	23,024
179,820	Putnam Short Duration Bond Fund	1,800,000	46,339	
3,676	Vanguard Extended Market ETF	395,447	6,031	
4,703	Vanguard Growth ETF	638,838	7,988	
3,298	Walden SMID Cap Fund	58,643		
	Dividends on Mutual Funds Sold		14,845	
		<u>\$ 20,613,802</u>	<u>\$ 768,883</u>	<u>\$ 160,806</u>

FLUSHING CEMETERY ASSOCIATION
PERMANENT MAINTENANCE FUND
SCHEDULE OF INVESTMENTS
DECEMBER 31, 2019

Shares	Name	Cost	Dividend Income	Capital Gain Distributions
COMMON STOCK				
650	American International Group	\$ 474,076	\$ 832	\$
17,000	General Electric	455,691	680	
6,000	New York Community Bancorp	140,186	4,080	
	Dividends on Common Stock Sold		11	
		<u>\$ 1,069,952</u>	<u>\$ 5,603</u>	<u>\$</u>
MUTUAL FUNDS				
383,632	AB Income Advisor Fund	\$ 2,989,210	\$ 130,215	\$
31,952	AIG Focused Dividend Strategy Fund	574,312	17,558	17,843
119,893	American Balanced Fund	2,951,840	70,358	70,064
1,259	American Funds New World Fund	80,517	1,156	2,255
6,527	Artisan Partners Global Opportunity Fund	168,162	161	11,638
18,888	Deer Park Total Return Credit Fund	208,698	8,653	
24,521	First Eagle Global Fund	1,408,950	20,772	57,517
27,321	FMI International Fund	791,773	32,411	
42,291	Guggenheim Floating Rate Fund	1,098,985	48,723	
203,459	Hartford Short Duration Fund	2,000,000	52,743	
287,194	Hartford World Bond Fund	3,021,604	78,737	13,913
5,596	Hennessy Focus Institutional Fund	438,396		44,692
14,517	iShares Russell 1000 Value ETF	1,682,347	47,887	
9,238	Ivy Mid Cap Income Opportunities Fund	130,881	2,195	445
6,225	Janus Henderson Balanced Fund	210,534	3,922	1,836
11,322	JP Morgan Income Opportunities Fund	130,436	2,234	
59,812	Oppenheimer Senior Floating Rate Fund	500,000	24,953	
438,708	Owl Rock Capital Corporation	4,080,587	262,999	
47,321	Parnassus Core Equity Fund	1,983,493	17,641	150,868
183,042	PIMCO Global Bond Fund II	1,878,012	76,326	
30,519	PIMCO Income Fund	353,092	21,358	
180,596	PIMCO Income Fund II	2,208,698	118,847	
19,106	PIMCO International Bond Fund	209,256	10,647	558
62,441	PIMCO StocksPLUS Small Fund	587,797	4,377	16,919
78,327	Principal Global Dividend Income Fund	1,081,651	53,197	
135,902	Principal Global Real Estate Fund	1,306,091	45,105	41,297
199,800	Putnam Short Duration Bond Fund	2,000,000	51,487	
6,532	Vanguard Extended Market ETF	702,682	10,717	
12,364	Vanguard Growth ETF	1,588,337	21,128	
6,382	Walden SMID Cap Fund	113,469		
	Dividends on Mutual Funds Sold		32,627	
		<u>\$ 36,479,809</u>	<u>\$ 1,269,134</u>	<u>\$ 429,845</u>

FLUSHING CEMETERY ASSOCIATION
PERPETUAL CARE FUND
SCHEDULE OF INVESTMENTS
DECEMBER 31, 2019

Shares	Name	Cost	Dividend Income	Capital Gain Distributions
Mutual Funds				
3,649	American Balanced Fund	\$ 89,846	\$ 2,142	\$ 2,133
5,320	AMG Managers DoubleLine Core Bond Fund	56,902	2,007	
2,105	Artisan Global Opportunities Fund	54,096	52	3,753
1,502	First Eagle Global Fund	89,781	1,273	3,524
1,757	FMI International Fund	49,282	2,085	
4,371	Guggenheim Floating Rate Fund	113,853	5,342	
708	Hennessy Focus Fund	59,095		5,657
702	iShares Russell 1000 Value ETF	73,495	2,350	
9,814	MainStay High Yield Corporate Bond Fund	56,615	3,000	
2,259	Parnassus Core Equity Investor	97,945	860	7,202
8,605	PIMCO International Bond Fund	91,575	5,717	251
6,549	PIMCO Income Fund II	75,945	4,505	
4,896	PIMCO StocksPLUS Small Fund	46,199	153	1,327
6,348	Principal Global Real Estate Fund	60,153	2,131	1,929
665	Vanguard Consumer Staples Index Fund	45,541	1,291	
611	Vanguard Growth ETF	71,678	1,062	
1,601	Wells Fargo Special Mid Cap Value Fund	61,933	567	2,168
		<u>\$ 1,193,931</u>	<u>\$ 34,537</u>	<u>\$ 27,944</u>

FLUSHING CEMETERY ASSOCIATION
COMBINING SCHEDULE OF ASSETS, LIABILITIES AND NET ASSETS – CASH BASIS
DECEMBER 31, 2019

	Current Maintenance Fund	Permanent Maintenance Fund	Perpetual Care Fund	Total
ASSETS				
Cash - checking	\$ 667,707	\$ 138,634	\$ 7,698	\$ 814,039
Cash - money market	4,639	13,585		18,224
Investments:				
Cash - brokers' account	391,551	903,589	73,058	1,368,198
Common stock	1,389,167	1,069,952		2,459,119
Mutual funds	20,613,802	36,479,809	1,193,931	58,287,542
Interfund balances	(70,260)	70,260		-
Total Assets	\$ 22,996,606	\$ 38,675,829	\$ 1,274,687	\$ 62,947,122
LIABILITIES & NET ASSETS				
Liabilities	\$ -	\$ -	\$ -	\$ -
Net assets				
Unrestricted	22,996,606	26,869,209	179,886	50,045,701
Restricted	-	11,806,620	1,094,801	12,901,421
Total Liabilities & Net Assets	\$ 22,996,606	\$ 38,675,829	\$ 1,274,687	\$ 62,947,122

FLUSHING CEMETERY ASSOCIATION
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS – CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Current Maintenance Fund	Permanent Maintenance Fund		Perpetual Care Fund		Total
		Unrestricted	Restricted	Unrestricted	Restricted	
Revenues						
Sales of graves, plots and crypts	\$ 1,347,904	\$	\$ 149,767	\$	\$	\$ 1,497,671
Sale of niches	557,460		61,940			619,400
Interments	551,986		14,280			566,266
Foundations	92,673					92,673
Dealer application fees	20,100					20,100
Miscellaneous revenue	8,963	1,712				10,675
Rents	54,744					54,744
Total Revenues	2,633,830	1,712	225,987	-	-	2,861,529
Expenses						
Labor	841,896					841,896
Flowers	4,838			14,125		18,963
Union pension expenses	25,497					25,497
Union welfare expenses	222,364					222,364
Burial service costs	23,518					23,518
Refuse removal	28,520					28,520
Gas, oil and vehicle expense	43,565					43,565
Uniforms	8,842					8,842
Equipment purchases	1,855	55,153				57,008
Capital improvements		12,455				12,455
Mausoleum construction		179,877				179,877
Repairs and maintenance	36,167	40,203		700		77,070
Supplies	30,531					30,531
Landscaping	42,505	29,900				72,405
Executive salaries	262,735					262,735
Office salaries	244,899					244,899
Retirement expense	64,664					64,664
Payroll taxes	112,267					112,267
Hospitalization and group insurance	27,190					27,190
Trustee fees	252,000					252,000
Professional fees	111,824					111,824
Light and heat	35,384					35,384
Telephone	4,533					4,533
Stationery and office expense	64,912					64,912
Office equipment	6,011					6,011
Insurance	57,214					57,214
Workers' comp and disability	85,189					85,189
Security of grounds	37,029					37,029
Real estate taxes	28,196					28,196
Donations	4,100					4,100
Dues and subscriptions	2,614					2,614
Conferences and meetings	5,127					5,127
Total Expenditures	2,715,986	317,588	-	14,825	-	3,048,399

FLUSHING CEMETERY ASSOCIATION
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - CASH BASIS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Current	Permanent Maintenance Fund		Perpetual Care Fund		Total
	Maintenance Fund	Unrestricted	Restricted	Unrestricted	Restricted	
Excess (Deficit) of Revenue Over Expenditures Before Investment Income	(82,156)	(315,876)	225,987	(14,825)	-	(186,870)
Investment Income						
Dividends - common stocks	14,436	5,603				20,039
Dividends - mutual funds	768,883	1,269,134		34,537		2,072,554
Capital gain distributions	160,806		429,845		27,944	618,595
Interest income	3,152	6,086		662		9,900
Realized loss on sale of securities	(62,381)		(143,198)		(14,439)	(220,018)
Less: Investment fees	(137,028)	(254,953)		(11,373)		(403,354)
Total Investment Income	747,868	1,025,870	286,647	23,826	13,505	2,097,716
Total Excess (Deficit) of Revenues Over Expenditures	665,712	709,994	512,634	9,001	13,505	1,910,846
Net Assets - January 1, 2019	22,330,894	26,159,215	11,293,986	170,885	1,081,296	61,036,276
Net Assets - December 31, 2019	\$ 22,996,606	\$ 26,869,209	\$ 11,806,620	\$ 179,886	\$ 1,094,801	\$ 62,947,122

990 Compensation List

Form 990 (2019) **Flushing Cemetery Association**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Individual trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Margaret Kowalski Assistant Treasurer	32.00 0.00			X				86,781	0	8,678
(2) Dr. Kurt Schmeller President	5.00 0.00	X		X				57,000	0	0
(3) Joan Corbisiero Secretary	5.00 0.00	X		X				56,000	0	0
(4) Joseph Ficalora Treasurer	5.00 0.00	X		X				36,000	0	0
(5) Walter S Dayton III Trustee	5.00 0.00	X						36,000	0	0
(6) William Nielsen Vice-President	5.00 0.00	X		X				36,000	0	0
(7) Thomas Powell Trustee	5.00 0.00	X						36,000	0	0
(8) Claire Shulman Trustee	5.00 0.00	X						36,000	0	0
(9)										
(10)										
(11)										

Signage for Project

Flushing Cemetery Association



Administration Building Second Floor Remediation and Renovation Spring 2020

Comments may be directed to the Cemetery:

718-359-0100

or in writing to:

Flushing Cemetery Association

163-06 46 Avenue

Flushing, New York 11358

Conflict of Interest Policy

FLUSHING CEMETERY ASSOCIATION

Conflict of Interest Policy

No Member of the Flushing Cemetery Board of Trustees or any officer shall participate in any discussion or vote on any matter in which he or she or a member of his or her immediate family has an actual or a potential conflict of interest due to having a material economic interest regarding the matter being discussed. When such a situation presents itself, the conflicted party, and/or any other Flushing Cemetery officer or Trustee present and aware of the conflict, must identify the actual or potential conflict and the conflicted party will be excused until discussion and voting is complete regarding the matter involved.

No Trustee, officer or employee or member of his or her immediate family shall derive any personal profit or gain, except for ordinary compensation, by reason of his or her relationship with Flushing Cemetery Association. Each such conflicted person shall disclose to the Board of Trustees any personal interest which they may have in any matter pending before the Board of Trustees.

Each Trustee, officer or employee shall use the attached form to certify, with exceptions noted, that not now nor at any time during the past year have they or their immediate family been:

1. A participant, directly or indirectly, in any arrangement, agreement, investment, or other activity with any vendor, supplier, or other party; doing business with Flushing Cemetery which has resulted or could result in personal benefit to them.
2. A recipient, directly or indirectly, of any payments, fees, loans, gifts, free service or discounts, or other financial benefits from or on behalf of any person or organization engaged in any transaction with Flushing Cemetery.

Any exceptions to 1 or 2 above shall be fully disclosed.

Conflict of Interest Disclosure Statement:
(Provide an explanation for Yes answers in the space provided)

1. Are you or is any member of your immediate family affiliated with a business that supplies property, goods or services to Flushing Cemetery or engages in any business that is competitive with Flushing Cemetery? Yes or No

2. Do you or any member of your immediate family have a direct or indirect interest in a business that supplies property, goods or services to Flushing Cemetery or is competitive with Flushing Cemetery? Yes or No

3. If you answered "Yes" to questions 1 and/or 2 above, in the past 12 months have you made a business decision on behalf of the Flushing Cemetery in connection with any business, named in the responses to those questions?

4. In the past 12 months, have you received any compensation, loan, gift, benefit or unusual hospitality from any business that supplies property, goods or services to Flushing Cemetery? Yes or No

5. Do you have any other business or personal relationships, not covered in your answers to Questions 1 through 4 above that could appear to be a conflict of interest? Yes or No

I have entered required responses to the above questions to the best of my knowledge and belief.

EMPLOYEE/TRUSTEES/OFFICERS ATTESTATION:	
Signature:	Date:
Full Name (Printed)	
Officer/Employee/Trustee Position or Title	