

DIVISION OF CEMETERIES

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
TELEPHONE: (518) 474-6226
FAX: (518) 473-0876
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR

CEMETERY BOARD

ROSSANA ROSADO
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

DEPARTMENT OF STATE – DIVISION OF CEMETERIES MEMORANDUM

TO: New York State Cemetery Board

FROM: Michael D. Seelman, Investigator II

SUBJECT: Woodlawn Cemetery, #34-053

RE: Application for Cemetery Renovation – Additional Retort

DATE: July 10, 2020

Exhibits

- A) Report from Division Senior Accountant Chris Cosco
- B) Request from Woodlawn Cemetery
- C) Notice of Non-Compliance Dated July 10, 2020
- D) Reply to Notice of Non-Compliance Dated July 16, 2020

Introduction and Recommendation

Woodlawn Cemetery in the City of Syracuse seeks approval of a major alteration to expand its cremation capacity by adding a second cremation unit. They propose to purchase and install a Matthews Power Pak II Plus cremation unit in their existing building at a total cost of \$157,819.68.

The Division recommends approval of this application.

The Cemetery

This cemetery was established in 1881 and is approximately 150 acres, of which 50 acres are developed and 40 acres are sold. In 2015, Woodlawn Cemetery completed a major renovation of their cemetery facility adding a 7,280 square foot building that houses a crematory, columbarium and reception center. The cemetery is well maintained; it has adopted a conflict of interest policy and appears to be in compliance with all Division requirements. Two issues were identified during the Division's recent inspection of the crematory. It was found that the crematory had modified their identification plan but had failed to update the written document. Also, several minor omissions were noted on authorization forms. The plan has been properly documented and the cemetery has implemented a procedure to assure that authorization forms are not accepted unless properly completed. These issues have been resolved.



**Department
of State**

The building has enough floor space to accommodate 2 retorts, however, the Cemetery Board approved only one. The 2015 Division report stated as follows: *“there is clearly no present need for additional crematory capacity in Onondaga County”*.

Most recently, the cemetery has seen an increase in cases due to the COVID-19 pandemic, conducting 182 cremations of known COVID 19 deaths between April and June of 2020. In addition to local cases, Woodlawn cremated cases from the New York City area. They have stated that they cannot keep pace with one retort and the addition of the new retort would reduce strain on the existing unit. The number of cremations in Onondaga County has increased slowly but steadily since the crematory opened. The crematory views the increased need during the COVID 19 pandemic and the need to reduce strain on the existing unit as reasons to add a second unit. The crematory has an adequate number of employees to operate the facility with the increased capacity. The price for one Matthews Power Pak II Plus cremation unit will be **\$130,819.68, including** delivery. Installation, including rigging and Crane; Stack, and Construction will total \$27,000.

Effect on Region

Cremations in Onondaga and the surrounding four counties are as follows:

	Woodlawn-Onondaga	Oakwood Onondaga	Traub Oswego	Central Cortland	Cayuga Tompkins	Chenango Valley Madison	Totals	% Increase
2015	n/a	2,478	761	451	526	1,719	5,935	N/A
2016	63	2,385	817	446	578	1,782	6,071	2.3
2017	457	2,423	720	390	584	1,592	6,166	1.6
2018	689	2,288	655	282	584	1,709	6,207	0.7
2019	672	2,421	849	372	535	1,792	6,641	7.0

Woodlawn Cemetery has seen an increase in the number of cases per year, from 457 in 2017, to 689 in 2018 and 672 in 2019. The addition of the crematory at Woodlawn appears to have had an effect on the number of cremations performed at nearby Oakwood Cemetery. Oakwood had conducted 2,478 cremations in 2015, the year that Woodlawn began cremating. Oakwood immediately had a decrease of 93 cremations in the first year that Woodlawn was in operation. Oakwood’s numbers have fluctuated or decreased, as Woodlawn’s have generally increased. Oakwood performed 2,421 cremations in 2019, almost back to its 2015 number.

Project Details

The accompanying memorandum (Exhibit A) from Senior Accountant Cosco contains additional background information about the cemetery.

Cemetery compliance with NYCRR 201.16:

Whether the alteration will result in or avoid the destruction, damage to, modification or interference with existing graves, markers, crypts, mausoleums, roadways and pathways.

The new unit will be installed inside the crematory. It will not interfere with existing graves, markers, crypts, roadways or pathways.

The location, design and duration of the major alteration.

The new Matthews Power Pak II Plus cremation unit will be located in a space designed for this purpose in the new crematory addition. The installation will take approximately one week and will be a permanent.

The financial impact on the applicant.

The cost of the unit is \$130,819.68 and installation is expected to cost \$27,000. (for further information please reference Senior Accountant Cosco's memorandum).

Whether the alteration will interfere with the lots or the interest of lot owners.

As the new unit will be installed inside of an existing facility that needs no modification, it will not interfere with the interest of the lot owners.

Whether the alteration will be appropriate for cemetery purposes.

The continued operation of a crematory is entirely appropriate for cemetery purposes.

Whether the alteration will have an impact on the surrounding community.

The cemetery has operated a crematory on the grounds for many years without negatively impacting the surrounding community.

Whether the alteration will have the potential to adversely affect the public health and safety, the environment or natural resources.

The addition of a second retort will not adversely affect the public health and safety as the crematory is subject to regulation by the Department of Environmental Conservation.

The degree to which measures will be taken to minimize or eliminate these impacts.

N/A

Required Permits

Upon approval by the Cemetery Board, Woodlawn will apply for a local building permit and the Department of Environmental Conservation Air Quality Certificate will be amended to reflect this new unit.

Certification by a licensed architect or engineer.

N/A

Recommendation

The number of cremations at Woodlawn Cemetery and Oakwood Cemetery (the only two crematories in Onondaga County) have fluctuated and/or increased over the past several years. The region, including surrounding counties, has seen a slow but steady increase in cremations. The additional unit will help limit strain on the existing unit and eliminate service disruptions due to routine maintenance. There is a risk that the increased capacity at Woodlawn will negatively affect the number of cremations at Oakwood Cemetery, but, although Oakwood clearly has lost some business to Woodlawn over the past few years, the volume of business lost has been small. This risk should be measured against the positive effects of having additional capacity in a health emergency and the limiting of service disruptions due to retort maintenance.

EXHIBIT A

DIVISION OF CEMETERIES

STATE OF NEW YORK
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DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

TO: LEWIS POLISHOOK, Director

FROM: CHRIS COSCO, Senior Accountant

DATE: AUGUST 3, 2020

SUBJECT: WOODLAWN CEMETERY, Onondaga County, No. 34-053

RE: Application Additional Retort Installation May 29, 2020

SUMMARY

The cemetery has submitted an application to install an additional retort. Their crematory facility opened in 2016 with one retort. The number of cremations increased from 457 in 2017, the first full operating year, to 672 in 2019. Cremations through April of this year projects to a total of almost 900 cases. Total installation cost is submitted at \$157,819.

FINANCING - RETURN ON INVESTMENT

The project will be paid directly from the general fund which totaled \$8,241,000 at the end of 2019. The cemetery is citing a payback period of five years based on 25% of cremation revenue from the new machine dedicated to recouping their cost. However, their projection is using an estimated 1,000 cremations on the new machine in five years. Supposedly this number of cremations would also be in addition to additional cremations to bring the first machine to capacity. This number seems highly optimistic. Still up to 500-600 additional cases in five years seems very likely and would only increase the payback by no more than several years.

RECOMENDATION

As evidenced by total assets in excess of \$26,000,000, the cemetery has received excellent management over the years. Their mausoleum projects have been among the most successful in the region if not the entire state. Even though over the near term the project does not seem to be provide much of a return, based on the general rise in the number of cremations, the current health crises and their specific need for backup capacity, the plan is recommended for approval.



Department
of State

EXHIBIT 1

**Woodlawn Cemetery, 34-053
Additional Retort Application**

**Schedule 1 - Income -Expenses, Fund Balances (restated from annual reports)
Per Division of Cemeteries 6/17/2020**

Year Ending 12/31/2019 12/31/2018 12/31/2017 12/31/2016

Size and Inventory

Acres Total	150	150	150	150
Acres - Developed	122	122	122	122
Acres - Developed and Available	15	15	15	15

Burials, Lot Sales, Cremations

Number of Burials	374	317	361	370
Number of Lot Sales	180	225	204	220
Number of Cremations	672	689	457	63

Income (Receipts)

Lot & Crypt Sales	\$436,952	\$537,240	\$705,595	\$633,715
Inferments	\$263,971	\$253,246	\$250,322	\$245,405
Cremations	\$212,450	\$207,155	\$138,955	\$18,210
Foundations				
Inscriptions	\$64,561	\$59,406	\$69,215	\$62,495
Interest & Dividends	\$505,052	\$394,087	\$316,047	\$299,567
Donations				
Rental Income	\$100,675	\$92,064	\$87,680	\$80,790
Miscellaneous	\$92,614	\$56,065	\$55,466	\$45,899
Total Receipts	\$1,676,275	\$1,599,263	\$1,623,280	\$1,386,081

Expenses (Disbursements)

Salaries, Wages & Commissions	\$333,019	\$319,105	\$334,977	\$343,753
Payroll Taxes & Benefits	\$109,236	\$151,238	\$120,552	\$128,117
Direct Materials & Costs	\$493,312	\$450,355	\$561,617	\$479,499

Depreciation	\$202,765	\$161,173	\$142,332	\$83,530
General Insurance	\$59,200	\$61,329	\$56,502	\$66,233
Professional Services	\$33,763	\$64,162	\$40,677	\$33,139
Advertising	\$109,265	\$90,220	\$80,005	\$74,391
Real Estate Taxes	\$54,805	\$49,784	\$51,476	\$51,340
Telephone	\$11,269	\$10,919	\$11,556	\$8,811
Office Supplies and Expense	\$29,257	\$32,686	\$14,181	\$65,456
Utilities	\$50,257	\$54,609	\$47,339	\$23,612
Dues & Conferences	\$7,634	\$4,867	\$5,621	\$4,984
Credit Card Fees	\$9,487	\$10,903	\$9,025	\$6,553
Misc.	\$19,247	\$15,027	\$25,169	\$35,112
Total Disbursements	\$1,522,516	\$1,476,377	\$1,501,029	\$1,404,530
Operating Surplus	\$153,759	\$122,886	\$122,251	-\$18,449

Financial Assets (Fund Balances)	12/31/2019	12/31/2018	12/31/2017	12/31/2016
Permanent Maintenance	\$18,005,847	\$15,472,918	\$16,313,670	\$14,111,637
General	\$8,240,957	\$7,428,266	\$8,856,691	\$7,589,669
Total Financial Assets	\$26,246,804	\$22,901,184	\$25,170,361	\$21,701,306

Per Acre Analysis	12/31/2019	12/31/2018	12/31/2017	12/31/2016
Income per developed acre	\$13,740	\$13,109	\$13,306	\$11,361
Expense per developed acre	\$12,480	\$12,101	\$12,304	\$11,513
Surplus per developed acre	\$1,260	\$1,007	\$1,002	-\$151
Funds per developed acre	\$215,138	\$187,715	\$206,314	\$177,880

Permanent Maintenance Loan	n/a
Approved	
Original Amount	
Balance 12/31/19 (unaudited)	

Notes:

See separate schedule for list of capital expenditures.

EXHIBIT 2

Woodlawn Cemetery 34053
Exhibit 2

	2016	2017	2018	2019
Land Improvements	\$ 85,826.00	\$ 39,040.00	\$ 67,242.00	\$ 54,597.00
Software	\$ 13,638.00	\$ -	\$ 1,290.00	\$ 11,326.00
Houses Teall Ave	\$ 30,763.00	\$ 7,800.00		
Office Building	\$ 115,927.00	\$ 29,468.00	\$ 1,447,184.00	\$ 83,114.00
Crematory	\$ 1,786,066.00	\$ 96,562.00	\$ 9,134.00	
Various Development				\$ 166,227.00
Machinery & Equipment	\$ 166,747.00	\$ 81,402.00	\$ 6,200.00	\$ 30,945.00
Office Furn & Fixtures			\$ 3,584.00	
Fences		\$ 162,513.00		
Roads			\$ 50,000.00	\$ 176,160.00
Service Building	\$ 12,450.00	\$ 1,290.00		
Trucks & Tractors	\$ 2,041.00	\$ 16,270.00	\$ 11,499.00	
	<u>\$ 2,213,458.00</u>	<u>\$ 434,345.00</u>	<u>\$ 1,596,133.00</u>	<u>\$ 522,369.00</u>

2016 \$2,213,458
2017 \$434,345
2018 \$1,596,133
2019 \$522,369

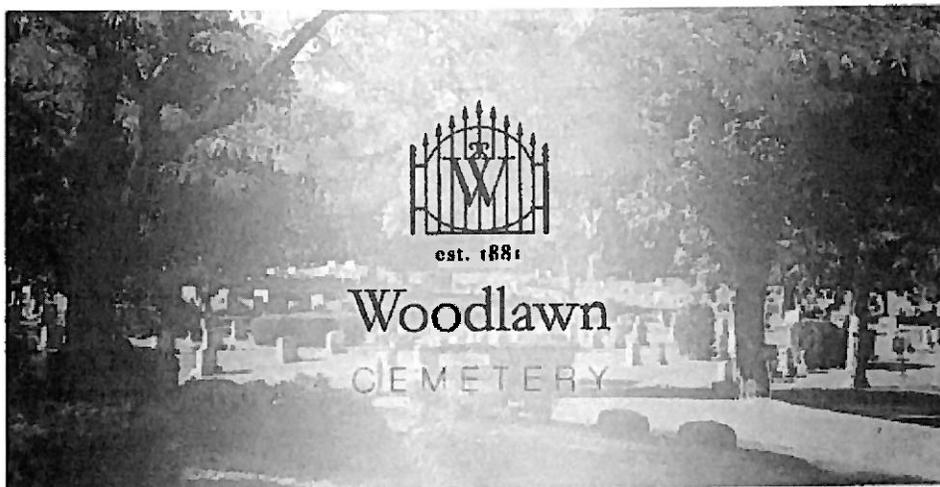
EXHIBIT B

Woodlawn Cemetery

Syracuse, New York



New York State Cemetery Board Application Emergency Retort Installation Application May 29, 2020



Woodlawn Cemetery Emergency Application Additional Retort Installation

Project Overview:

Woodlawn Cemetery in Syracuse, has had a strong performance for its cremation services. The Cemetery has consistently provided cremation services to handle the backlog of bodies from New York City resulting from the impacts of COVID-19. This stress on the existing retort and the need for a backup machine to handle a possible second wave of deaths from this virus necessitates an emergency application to the State Cemetery Board and Division of Cemeteries for an installation of a second retort.

The project may be completed in just a few weeks and the retort will be available for immediate installation. Due to this need and the current availability of the retort, the Cemetery respectfully requests a quick review and response from the State Cemetery Board and Division to assist in this matter.

The cost of the project is \$157,819.68. The entire installation and equipment would be financed from the ample General Fund. The new retort would pay for itself in five (5) years.

Woodlawn Cemetery
Emergency Retort Project Budget

Retort Purchase and Installation:	\$130,819.68
Construction:	\$7,500
Additional Stack:	\$15,000
Rigging for Installation:	\$4,500
<i>Total Project Cost:</i>	<u>\$157,819.68</u>

Annual Return on Project

This project will pay for itself in five (5) years.

Projected gross profit is as follows and as outlined in the detailed financials attached herewith:

Emergency Retort Application Major Renovation Report

Woodlawn Cemetery Syracuse, New York

§201.16 Major Renovation Information:

The Woodlawn Cemetery has provided unanimous consent to submit this emergency application relative to installation of a second retort at their Cremation Center. The Cemetery has been working long hours with significant strain on its one machine to handle COVID-19 cases from New York City. This work has been continuing. A second retort is needed as soon as possible in the event of a second wave of death from this virus and to allow for a fallback machine in the event of maintenance or repairs.

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 renovation proposed will not result in any destruction, damage to, modification or interfere with existing graves and markers, crypts, mausoleums roadways or paths. The retort will be placed in an existing building that was previously approved by the State Cemetery Board to have adequate space to insert another retort.

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

The retort will be delivered as soon as possible are construction is expected to last for just a few weeks.

(c)(3) Financial impact on the applicant

This project will have a positive financial impact on the Cemetery generally. The project estimated cost is \$157,819.68. The project is expected to pay for itself in five (5) years.

(c)(4) Impact on lot owners

The lawn crypt installation will not interfere with any lot owners. There will be a positive financial benefit to the overall financial condition of the Woodlawn Cemetery.

(c)(5) Appropriateness for cemetery purposes

The installation of a second retort will be appropriate for the cemetery's purposes as it will insure continuation of existing services provided by the cemetery. The project will provide revenue for the care and maintenance of the Cemetery.

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

The renovation will not have an adverse impact on the surrounding community.

(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.

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

The implementation of this project will not have any potential to adversely affect the public health and safety, the environment or any natural resources.

(d) Approvals and Permits

Minutes of the Woodlawn Cemetery Board authorizing the project may be found attached as an exhibit.

Upon receipt of a favorable determination of this project by the Division for Cemeteries and the State Cemetery Board, an application will be made for any and all municipal building permits and NYS DEC emissions permits necessary for the installation of this project.

The Woodlawn expects that as soon a favorable determination is received, construction would begin as soon as possible.

Exhibits Presented

Exhibit 1 **Minutes and Resolution of Building Authorization**

Exhibit 2 **Photos of Current Conditions**

Exhibit 3 **Map of Cemetery and Location of Project**

Exhibit 4 **Construction Project Budget**

Exhibit 5 **Cemetery Financial Reports**

Exhibit 6 **Woodlawn's Conflict of Interest Policy**

Exhibit 1

Minutes and Resolution of Building Authorization

RESOLUTION OF THE WOODLAWN CEMETERY ASSOCIATION

May 4, 2020

The following Resolution of the Board of Directors of the Woodlawn Cemetery Association authorizes the purchase and installation of a second cremator in the Cremation Center at Woodlawn and to do so in accordance with the site plan documents and financial return projections presented to the Board of Directors.

WHEREAS, Woodlawn planned to include a second cremator in the original building specs.;

WHEREAS, the Covid-19 pandemic has shown above and beyond the need; and

WHEREAS, Woodlawn determined that one cremator has handled the increase demand, however a second would allow us to work smarter and to serve the needs of the victims of the Covid-19 pandemic; and

WHEREAS, each and every member of the Board of Directors has been presented with information regarding the costs and timelines affiliated with installation; and

WHEREAS, the Covid-19 pandemic has prevented the in person meeting of the Board of Directors of the Woodlawn Cemetery Association; and

WHEREAS, each and every member of the Board of Directors, having reviewed the all relevant documents related to the purchase and installation of an additional cremator; and

WHEREAS, the Board of Directors has reviewed the budgeted cost of the development of the new cremator and determined that these charges would be paid by the General Fund of the Woodlawn Cemetery Association; and

WHEREAS, it is the desire of the Board of Directors that this project commence as soon as possible to benefit the Cemetery and its lot owners but not until approval by the New York State Cemetery Board is secured;

NOW, THEREFORE, IT IS

RESOLVED, that the Board of Directors of the Corporation hereby authorizes the purchase and installation of a new cremator as defined in the documents and financial return projections presented to the Board of Directors.

AND BE IT FURTHER RESOLVED, that the Corporation President, Steven G. Sloane is hereby authorized, on behalf of the Board of Directors, to (i) file any and all applications and documentation with the New York State Cemetery Board and Division of Cemeteries necessary to secure approval of the development of additional cremator; and (ii) if such approval is secured, negotiate and

execute any and all contracts necessary to implement the approved development and installation in accordance with the terms of this Resolution.

The preceding Resolution was unanimously approved via electronic mail by the Board of Directors of the Woodlawn Cemetery Association on this day, May 4, 2020.



Secretary Steven G. Sloane

**MAY 2019
BOARD OF DIRECTORS
WOODLAWN CEMETERY**

<u>Class</u>	<u>Name and Address</u>
2021	Mr. Eric Will II (President) 8403 Pewter Lane Mantius, NY 13104
2021	Mr. George M. Chrisogonou (Vice President) 5869 Miralago Lane Brewerton, NY 13029
2022	Mr. Steven Sloane (Secretary) 1130 Grant Blvd. Syracuse, NY 13203
2020	The Honorable Anthony Aloï (Treasurer) 6271 Addison Loomis Circle Cicero, NY 13039
2020	Joseph Federico 6023 Bay Hill Circle Jamesville, NY 13078
2021	Mr. John Moreland 105 Nottingham Rd. Syracuse, NY 13210
2022	Dr. Gary Schopfer 7552 Moccasin Path Liverpool, NY 13090
2022	Mr. John Sindoni, Partner Barclay & Damon Barclay Damon Tower. 125 East Jefferson St. Syracuse, NY 13202
2021	Ted Rivero 109 Lorenzo Dr. Syracuse, NY 13206
2020	Joseph D Falcone 901 Lodi St. Syracuse, NY 13203

Exhibit 2

Photos of Current Conditions

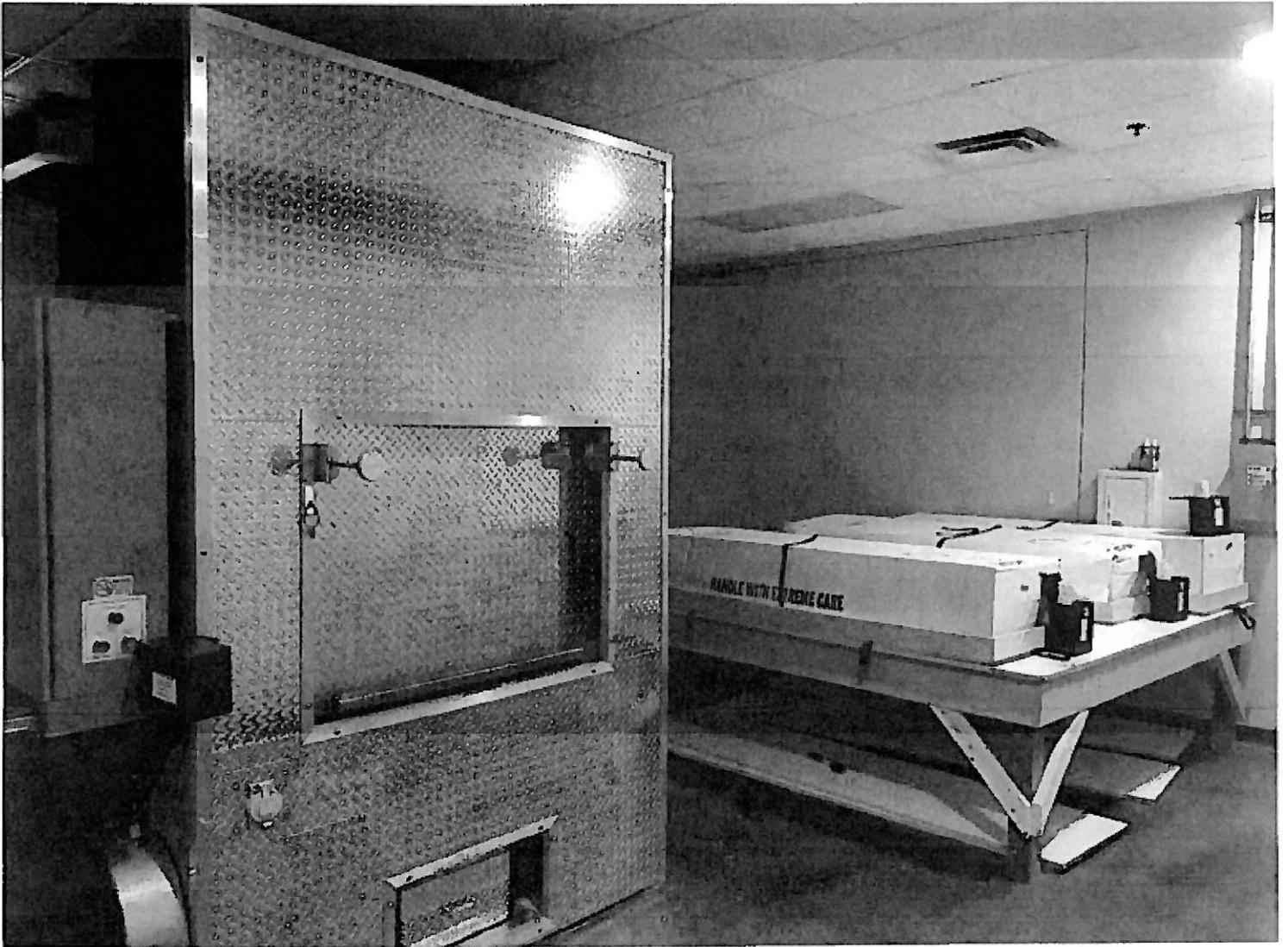
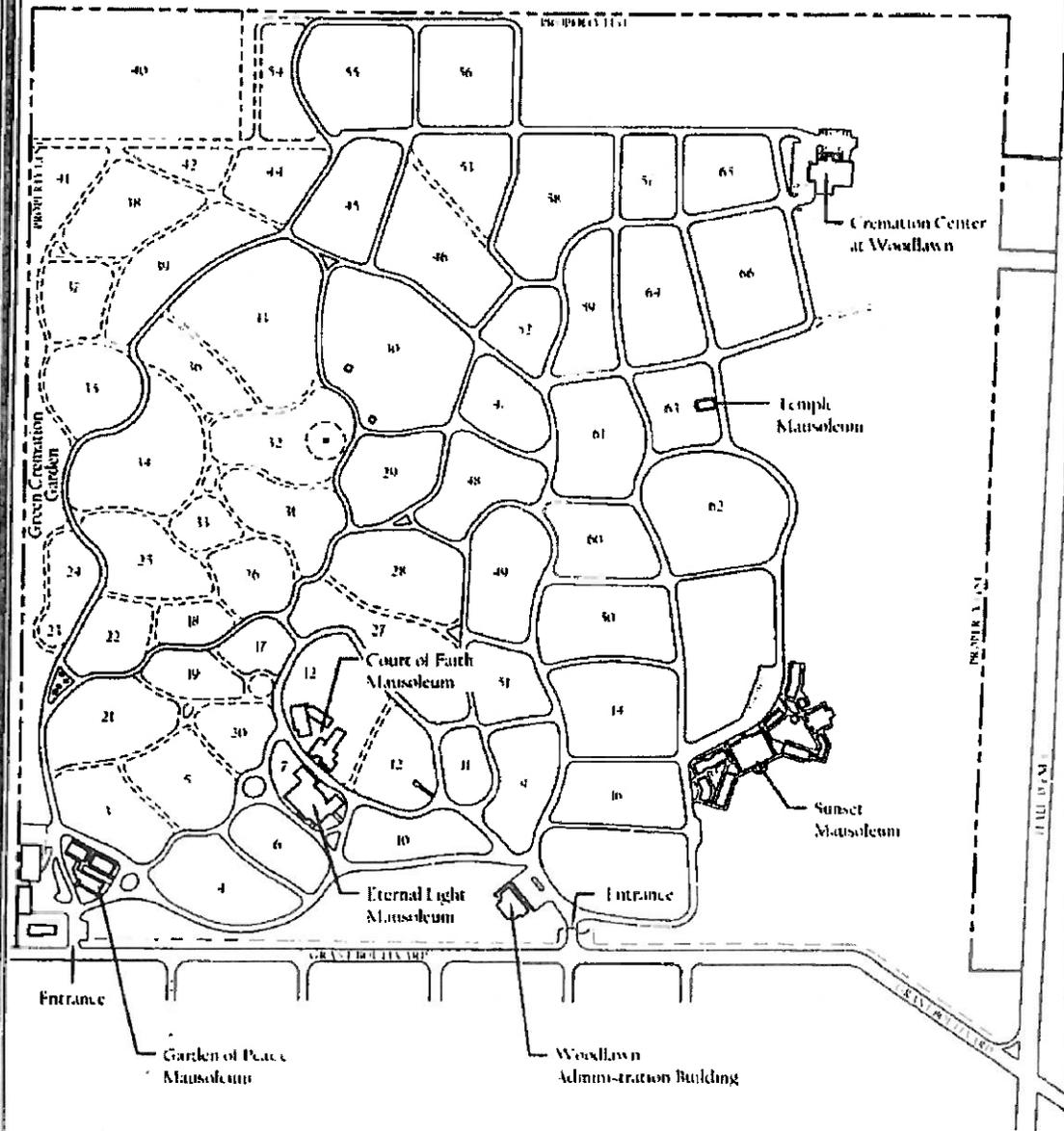


Exhibit 3

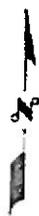
Map of Cemetery and Location of Project

Map of Woodlawn Cemetery



Note
Dashed Lines Represent Gravel Roadways

NAME: _____
 LOT: _____ SECTION: _____



EST. 1888

Woodlawn
 CEMETERY

OCTOBER 31, 2019

SCALE 1" = 350'

Google Maps Woodlawn Cemetery & Mausoleums



Imagery ©2020 CNES / Airbus, Maxar Technologies, New York GIS, USDA Farm Service Agency, Map data ©2020 500 ft

Exhibit 4

Construction Project Budget

Woodlawn Cemetery **Emergency Retort Project Budget**

Retort Purchase and Installation:	\$130,819.68
Construction:	\$7,500
Additional Stack:	\$15,000
Rigging for Installation:	\$4,500
<i>Total Project Cost:</i>	<u>\$157,819.68</u>

Annual Return on Project

This project will pay for itself in five (5) years.

Projected gross profit is as follows and as outlined in the detailed financials attached herewith:

Seller: Matthews Environmental Solutions
2045 Sprint Boulevard
Apopka, Florida 32703

Purchaser: Mr. Steven Sloane
Woodlawn Cemetery
800 Grant Blvd
Syracuse, NY 13203

Project Price*

\$190,819.68, which represents the scope of the project brought forward from the Project Itemization List. The Project Price is subject to change due to modifications to the scope of this original contract.

Downpayment 10% of the Project Price - Minimum**

Downpayment of **\$19,081.97** is payable upon the execution of this agreement and shall be applied to the Project Price

Project Shipment (85% of the Project Price - Minimum)

Prior to shipment, 85% of the Project Price **\$162,196.73** must be paid three (3) weeks prior to packing and shipping of equipment. Payment not received will delay shipment.

Remaining Balance of Project Price

The final project balance of **\$6,540.98** is due and payable 30 days after shipment of equipment (via wire transfer or check) or at the time of start-up, whichever occurs first. *Startup and training will not occur without this final payment.*

Lease Financing requires a \$2,500 deposit****

Project

Sale to Purchaser of cremation equipment (as described by parts on Attachment I), all in accordance with the Terms and Conditions hereof. All attachments are incorporated herein for all purposes.

Modifications to the Project

The equipment to be sold may be modified from time to time by execution of a "change order" in substantially the same form as this agreement. Such agreement shall be attached hereto and incorporated herein for all proposed. Changes made prior to scheduled shipment may subject Project to additional charges and delays in delivery. Modifications include any additional stacking custom elbow brackets, additional instrumentation required by an environmental agency or any other customization requested by Owner.

Cancellation & Delivery Postponement Policy

If cancellation of an order occurs after Matthews assists in the successful completion of a zoning hearing and/or preparation of an environmental permit, before production of the equipment occurs, there will be a \$2,500 holdback of Purchaser's deposit. An additional cancellation fee, 30% of total project price, will apply if order has entered the production phase. The date of shipment and delivery will be agreed upon and finalized by Seller and Purchaser before production begins. If Purchaser requests a postponement of delivery after equipment has entered the production phase, Purchaser will be subject to a storage fee (per unit) of \$50 per day. Storage fee begins the day after the original agreed upon shipment date and continues until order leaves Seller's facility.

Cost Summary

Cremation Equipment	\$130,283.00
Government Surcharges	+ \$1,575.00
	Sub Total: \$131,858.00
Loyalty Discount	- \$5,274.32
Services Total	+ \$600.00
Shipping & Freight***	+ \$3,636.00
	TOTAL DUE: \$130,819.68

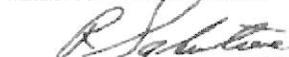
Plus Applicable Government and Local Taxes

Terms

- *The Terms and Price contained herein are valid for ninety (90) days from the written date of this contract.
- **Downpayment received by Matthews will hold the Terms and Price contained herein for twelve (12) months from the written date of this contract. If equipment is not shipped within that twelve (12) months from the date of this contract, project cost will be subject to prevailing terms and prices
- *** Freight charges are estimates and subject to change based on prevailing market rates
- **** Lease Finance requires separate payment terms outlined by the finance agency.

Dated: April 14, 2020

Seller: Matthews Environmental Solutions



Ron Salvatore

Accepted By: _____

Matthews Environmental Solutions

Date: _____

Purchaser: Woodlawn Cemetery



Accepted By: Mr. Steven Sloane

Title: _____

Superintendent

Date: _____

5/4/2020



AUBURN, N.Y.

Central NY Headquarters

7689 North Street Road

Auburn, NY 13021

P: 315.252.8620 / F: 315.252.4263

E-mail: tim@auburncraneandrigging.com

North Country Office

329 Scotch Settlement Rd.

Gouverneur, NY 13642

P: 315.287.2872 / F: 315.287.2875

E-mail: northcountry@auburncraneandrigging.com

Quotation:

Date: 5/15/2020
To: Steve Sloane
Company: Woodlawn Cemetery
Phone: 315-399-2993 315-479-5826
Email: steve@woodlawnsyracuse.org
From: Tim Frigon
RE: Woodlawn cemetery

Job Location: Syracuse NY

Auburn Crane & Rigging, Inc. is pleased to offer for your consideration the following proposal

We propose to supply labor and equipment to perform the following scope of work:

- Offload crematory 28,000 lbs + block and rigging
- Rig into place as directed
- Offload stack
- Hoist /Set as directed

All for the estimated sum of \$4500.00 less all applicable taxes

Exhibit 5

Cemetery Financial Reports



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 Woodlawn Cemetery	New York State Cemetery Five Digit ID Number 34 - 053
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	YEAR ENDING	12/31/18	12/31/17	12/31/16	12/31/15
SIZE AND INVENTORY					
Acres-Total		150	150	150	150
Acres-Developed and Sold		50	49.5	49	48.5
Acres-Developed and Unsold		100	100.5	101	101.5

BURIALS AND LOT SALES

Burials		317	361	370	413
Number of lots (graves, crypts, niches) sold		180	225	204	220

INCOME (RECEIPTS)

Lots and grave sales		96990	123000	115700	120533
Interment fees		225538	218721	217827	249147
Foundations		27708	31601	27578	28130
Dividends and interest		394087	315647	299567	281640
Donations		1320	850	0	0
Other-specify: Crypts Niche Sales		440250	582595	518015	602400
attach additional sheet(s) as needed					
Other-specify: Cremations		207155	138955	18210	0
attach additional sheet(s) as needed					
Other-specify: Rental Income		92064	87680	80790	97990
attach additional sheet(s) as needed					
TOTAL RECEIPTS		1,600,583 \$ 0.00	1,623,777 \$ 0.00	1,336,031 \$ 0.00	1,514,633 \$ 0.00



Division of Cemeteries

Department of State
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 One Commerce Plaza
 99 Washington Avenue
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 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 Woodawn Cemetery	New York State Cemetery Five Digit ID Number 34 — 053
-----------------------------------	--

YEAR ENDING	12/31/18	12/31/17	12/31/16	12/31/15
SIZE AND INVENTORY				
Acres-Total				
Acres-Developed and Sold	0.01	0.01	0.01	0.01
Acres-Developed and Unsold				

BURIALS AND LOT SALES				
Burials				
Number of lots (graves, crypts niches) sold				

INCOME (RECEIPTS)				
Lots and grave sales				
Interment fees				
Foundations				
Dividends and interest				
Donations				
Other-specify inscriptions	59406	69215	62495	72825
attach additional sheet(s) as needed				
Other-specify: Misc	56365	55513	45899	62001
attach additional sheet(s) as needed				
Other-specify:				
attach additional sheet(s) as needed				
TOTAL RECEIPTS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

SCHEDULE A - INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name Woodlawn Cemetery	New York State Cemetery Five Digit ID Number 34 053
------------------------------------	---

YEAR ENDING 12/31/18 12/31/17 12/31/16 12/31/15

EXPENSES (DISBURSEMENTS)

Employee Wages	394343	380529	399706	404689
Independent Contractor Grave Openings	0	0	0	0
Independent Contractor Maintenance and Mowing	0	0	0	0
Salaries of Officers	76000	75000	72800	72800
Supplies and Repairs	430355	561617	479499	441868
Equipment	included above	included above	included above	included above
Insurance - General Liability	61329	56502	66233	52728
Workers Compensation	included above	included above	included above	included above
Commercial Crime/ Employee Dishonesty	included above	included above	included above	included above
Vandalism and Assessment Fee	7670.00	5766	2486	3259.00
Other - specify Real Estate Taxes <small>attach additional sheet as needed</small>	49784	51476	51340	52231
Other - specify Advertising <small>attach additional sheet as needed</small>	90220	80005	74391	51862
Other - specify General & Administrative <small>attach additional sheet as needed</small>	254502	210070	244325	165668
TOTAL DISBURSEMENTS	1525376 \$ 0.00	1563297 \$ 0.00	1474310 \$ 0.00	1306311 \$ 0.00

OPERATING SURPLUS (LOSS)	75207 \$ 0.00	60480 \$ 0.00	(83,229) \$ 0.00	208,377 \$ 0.00
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INTER-FUND TRANSFERS

Transfers To Operating Account	196136	105389	94039	63618
From trust funds (retained income from previous years)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From other funds (i.e., special bequests, pre-need, etc.)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT	196136 \$ 0.00	105389 \$ 0.00	94039 \$ 0.00	63618 \$ 0.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name Woodlawn Cemetery	New York State Cemetery Five Digit ID Number 34 053
------------------------------------	--

	YEAR ENDING 12/31/18	12/31/17	12/31/16	12/31/15
EXPENSES (DISBURSEMENTS)				
Employee Wages				
Independent Contractor Grave Openings				
Independent Contractor Maintenance and Mowing				
Salaries of Officers				
Supplies and Repairs				
Equipment				
Insurance – General Liability				
Workers Compensation				
Commercial Crime/ Employee Dishonesty				
Vandalism and Assessment Fee				
Other – specify; Depreciation				
attach additional sheet as needed	161173	142332	83530	61208
Other – specify,				
attach additional sheet as needed				
Other – specify,				
attach additional sheet as needed				
TOTAL DISBURSEMENTS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
OPERATING SURPLUS (LOSS)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
INTER-FUND TRANSFERS				
Transfers To Operating Account	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From trust funds (retained income from previous years)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From other funds (i.e. special, bequests, pre-need, etc.)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name Woodlawn Cemetery	New York State Cemetery Five Digit ID Number 34 053
------------------------------------	--

	YEAR ENDING 12/31/18	12/31/17	12/31/16	12/31/15
FINANCIAL ASSETS (FUND BALANCES)				
General Fund	13835424	141677290	129788170	125258760
Permanent Maintenance Fund	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Perpetual Care	15286487	16201183	14012303	13023193
Special Trust	112487	112487	112487	112487
Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL FINANCIAL ASSETS	<i>29251396</i> \$ 0.00	<i>3048599</i> \$ 0.00	<i>27103607</i> \$ 0.00	<i>25661556</i> \$ 0.00

PER ACRE ANALYSIS

Total Income Per Developed Acre	<i>32011.66</i> \$ 0.00	<i>32803</i> \$ 0.00	<i>28287</i> \$ 0.00	<i>31230</i> \$ 0.00
Total Expense Per Developed Acre	<i>30507</i> \$ 0.00	<i>31581</i> \$ 0.00	<i>30087</i> \$ 0.00	<i>26434</i> \$ 0.00
Net Income (Loss) Per Developed Acre	<i>15.4</i> \$ 0.00	<i>1222</i> \$ 0.00	<i>(1800)</i> \$ 0.00	<i>4796</i> \$ 0.00
Funds Per Developed Acre	<i>504683</i> \$ 0.00	<i>615786</i> \$ 0.00	<i>553135</i> \$ 0.00	<i>529104</i> \$ 0.00

Permanent Maintenance Loan

Approved Date	NONE
Original Loan Amount	0
Current Balance	0

NOTES:

Audited Financial Reports for 2015, 2016, 2017, 2018 & 2019 attached



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SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

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

Cemetery Name Woodlawn Cemetery	New York State Cemetery Five Digit ID Number 34 — 053
YEAR ENDING	12/31/15 12/31/16 12/31/17 12/31/18

SIZE AND INVENTORY

Acres-Total	150			
Acres-Developed and Sold	50.25	0.01	0.01	0.01
Acres-Developed and Unsold	99.75			

BURIALS AND LOT SALES

Burials	374			
Number of lots (graves, crypts, niches) sold	212			

INCOME (RECEIPTS)

Lots and grave sales	106500			
Interment fees	206024			
Foundations	30947			
Dividends and interest	505052			
Donations	0			
Other-specify; Crypt Niche Sales attach additional sheet(s) as needed	330452			
Other-specify; Cremations attach additional sheet(s) as needed	212450			
Other-specify; Rental Income attach additional sheet(s) as needed	100675			
TOTAL RECEIPTS	<i>See Pg 2</i> \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00



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SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

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

Cemetery Name Woodlawn Cemetery 2019 Page 2	New York State Cemetery Five Digit ID Number 34 — 053
--	--

YEAR ENDING 12/31/~~18~~ 2019 12/31/17 12/31/16 12/31/15

SIZE AND INVENTORY

Acres-Total				
Acres-Developed and Sold	0.01	0.01	0.01	0.01
Acres-Developed and Unsold				

BURIALS AND LOT SALES

Burials				
Number of lots (graves, crypts, niches) sold				

INCOME (RECEIPTS)

Lots and grave sales				
Interment fees				
Foundations				
Dividends and interest				
Donations				
Other-specify; Inscriptions	64561			
attach additional sheet(s) as needed				
Other-specify; Misc. Income	92614			
attach additional sheet(s) as needed				
Other-specify;				
attach additional sheet(s) as needed				
TOTAL RECEIPTS	1,649,275 \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name Woodlawn Cemetery	New York State Cemetery Five Digit ID Number 34 053
------------------------------------	--

YEAR ENDING 12/31/19 2019 12/31/17 12/31/16 12/31/15

EXPENSES (DISBURSEMENTS)

Employee Wages	363231			
Independent Contractor Grave Openings	0			
Independent Contractor Maintenance and Mowing	0			
Salaries of Officers	79024			
Supplies and Repairs	493312			
Equipment	included above			
Insurance – General Liability	84,000			
Workers Compensation	included above			
Commercial Crime/ Employee Dishonesty	included above			
Vandalism and Assessment Fee	7510			
Other – specify; Real Estate Taxes	54805			
attach additional sheet as needed				
Other – specify; Advertising	109265			
attach additional sheet as needed				
Other – specify; General Administration	220114			
attach additional sheet as needed				
TOTAL DISBURSEMENTS	See Pg 2 \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
OPERATING SURPLUS (LOSS)	See Pg 2 \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
INTER-FUND TRANSFERS				
Transfers To Operating Account	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From trust funds (retained income from previous years)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From other funds (i.e., special, bequests, pre-need, etc.)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT	62553 \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name Woodlawn Cemetery 2019 Page 2	New York State Cemetery Five Digit ID Number 34 053			
YEAR ENDING	12/31/18 2019	12/31/17	12/31/16	12/31/15
EXPENSES (DISBURSEMENTS)				
Employee Wages				
Independent Contractor Grave Openings				
Independent Contractor Maintenance and Mowing				
Salaries of Officers				
Supplies and Repairs				
Equipment				
Insurance – General Liability				
Workers Compensation				
Commercial Crime/ Employee Dishonesty				
Vandalism and Assessment Fee				
Other – specify; Depreciation	202765			
attach additional sheet as needed				
Other – specify;				
attach additional sheet as needed				
Other – specify;				
attach additional sheet as needed				
TOTAL DISBURSEMENTS	1614026 \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
OPERATING SURPLUS (LOSS)	35249 \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
INTER-FUND TRANSFERS				
Transfers To Operating Account	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From trust funds (retained income from previous years)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From other funds (i.e., special, bequests, pre-need, etc.)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name Woodlawn Cemetery	New York State Cemetery Five Digit ID Number 34 053
------------------------------------	---

YEAR ENDING	12/31/ 14 2014	12/31/17	12/31/16	12/31/15
FINANCIAL ASSETS (FUND BALANCES)				
General Fund	15124040	\$ 0.00	\$ 0.00	\$ 0.00
Permanent Maintenance Fund	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Perpetual Care	17802699	\$ 0.00	\$ 0.00	\$ 0.00
Special Trust	112487	\$ 0.00	\$ 0.00	\$ 0.00
Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL FINANCIAL ASSETS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

PER ACRE ANALYSIS'				
Total Income Per Developed Acre	32821 \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Expense Per Developed Acre	32,120 \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Net Income (Loss) Per Developed Acre	701 \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Funds Per Developed Acre	657,497 \$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Permanent Maintenance Loan	
Approved Date	0
Original Loan Amount	0
Current Balance	0

NOTES:

Woodlawn Cemetery
15-May-20

New Cremator Application

Cremations

	Number	Revenue
2016	63	\$ 18,210.00
2017	457	\$ 138,955.00
2018	689	\$ 207,155.00
2019	672	\$ 212,450.00
2020	296	\$ 88,210.00 ** - As of April 30, 2020
		<u>\$ 664,980.00</u>

Surrounding Crematories:

Oakwood Cemeteries
Traub FH & Crematory

Onondaga County/Syracuse, NY
Oswego County/Central Square NY

Budget for New Machine

Matthews	\$ 130,819.00	
Matthews - Additional Stack	\$ 15,000.00	Additional Stack
Auburn Crane	\$ 4,500.00	Installation of Machine
CBD Construction	\$ 7,500.00	Removal of Temp Wall Rebuild Wall/Stack Work
Total	\$ 157,819.00	

Can anticipate payback within 5 years.

2021	\$ 10,898.00
2022	\$ 28,398.00
2023	\$ 45,898.00
2024	\$ 63,398.00
2025	\$ 80,898.00
2026	\$ 98,398.00
	<u>\$ 327,888.00</u>

**WOODLAWN CEMETERY
(A Cemetery Association)**

**Financial Statements as of
December 31, 2019 and 2018
Together with
Independent Auditor's Report**

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

February 28, 2020

To the Board of Directors
Woodlawn Cemetery (A Cemetery Association):

We have audited the accompanying financial statements of Woodlawn Cemetery (A Cemetery Association) (a New York State nonprofit organization) (the Association), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities and cash flows 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 accounting principles generally accepted in the United States of America; this includes 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.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Woodlawn Cemetery (A Cemetery Association) as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Association's 2018 financial statements, and we have expressed an unmodified audit opinion on those audited financial statements in our report dated April 22, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 2019 supplementary information in Schedule I is presented for purposes of additional analysis and is 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.

The 2018 supplementary information is presented for purposes of additional analysis and is 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 2018 financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2018 supplementary information is fairly stated in all material respects in relation to the financial statements from which it has been derived.

Bonadio & Co., LLP

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

Statement of Financial Position
 December 31, 2019
 (With Comparative Totals for 2018)

	2019				2018 Total
	General Fund	Permanent Care Fund	Special Care Fund	Interfund Eliminations	
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	\$ 766,424	\$ 180,898	\$ -	\$ -	\$ 947,322
Interfund receivable	90,661	-	-	(90,661)	-
Accounts receivable, net	426,507	-	-	-	426,507
Total current assets	<u>1,283,592</u>	<u>180,898</u>	-	<u>(90,661)</u>	<u>1,373,829</u>
NONCURRENT ASSETS:					
Investments	7,474,533	17,712,462	112,487	-	25,299,482
Inventory	996,353	-	-	-	996,353
Property, buildings and equipment, net	6,484,681	-	-	-	6,484,681
Total noncurrent assets	<u>14,955,567</u>	<u>17,712,462</u>	<u>112,487</u>	-	<u>32,780,516</u>
Total assets	<u>\$ 16,239,159</u>	<u>\$ 17,893,360</u>	<u>\$ 112,487</u>	<u>\$ (90,661)</u>	<u>\$ 34,154,345</u>
LIABILITIES AND NET ASSETS					
LIABILITIES:					
Current Liabilities:					
Accounts payable	\$ 6,379	\$ -	\$ -	\$ -	\$ 6,379
Interfund payable	-	90,661	-	(90,661)	-
Accrued expenses	7,305	-	-	-	7,305
Deferred revenue	1,067,205	-	-	-	1,067,205
Total current liabilities	<u>1,080,889</u>	<u>90,661</u>	-	<u>(90,661)</u>	<u>1,080,889</u>
OTHER LIABILITIES					
Total liabilities	<u>34,230</u>	-	-	-	<u>34,230</u>
Total liabilities	<u>1,115,119</u>	<u>90,661</u>	-	<u>(90,661)</u>	<u>1,115,119</u>
NET ASSETS:					
Without donor restrictions	15,124,040	-	-	-	15,124,040
Without donor restrictions - Reserved under NYS Cemeteries Law	-	17,802,699	-	-	17,802,699
With donor restrictions	-	-	112,487	-	112,487
Total net assets	<u>15,124,040</u>	<u>17,802,699</u>	<u>112,487</u>	-	<u>33,039,226</u>
Total liabilities and net assets	<u>\$ 16,239,159</u>	<u>\$ 17,893,360</u>	<u>\$ 112,487</u>	<u>\$ (90,661)</u>	<u>\$ 34,154,345</u>

The accompanying notes are an integral part of these statements.

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

Statement of Activities
For the year ended December 31, 2019
(With Comparative Totals for 2018)

	2019			2018 Total
	General Fund	Permanents Care Fund	Special Care Fund	
REVENUES:				
Land sales	\$ 106,500	\$ -	\$ -	\$ 96,990
Crypt sales	390,452	-	-	440,250
Interments and related services	263,971	-	-	253,246
Cremations	212,450	-	-	207,155
Rental income	100,675	-	-	91,084
Inscriptions	64,561	-	-	59,406
Miscellaneous income	92,614	-	-	56,065
Total revenues	1,171,223	-	-	1,205,176
EXPENSES:				
Salaries, wages and commissions	333,019	-	-	319,105
Payroll taxes and benefits	109,236	-	-	151,238
Direct materials and costs	493,312	-	-	430,955
Real estate taxes	54,805	-	-	49,784
Advertising	109,265	-	-	90,220
Depreciation	202,765	-	-	161,173
General and administrative	210,114	-	-	254,502
Total expenses	1,522,516	-	-	1,456,377
CHANGE IN NET ASSETS FROM OPERATIONS	(351,293)	-	-	(251,201)
OTHER INCOME:				
Investment income, net	138,295	566,757	-	394,087
Unrealized gains (losses) on investments	987,214	2,198,544	-	(4,645,463)
Realized gains on sale of investments	142,638	322,673	-	3,255,576
Total other income	1,268,147	2,887,974	-	(995,800)
CHANGE IN NET ASSETS BEFORE TRANSFERS	916,854	2,887,974	-	(1,247,001)
TRANSFERS:				
Transfers in(out)	(62,553)	62,553	-	-
Transfers in(out)	434,315	(434,315)	-	-
Total transfers	371,762	(371,762)	-	-
CHANGE IN NET ASSETS	1,288,616	2,516,212	-	(1,247,001)
NET ASSETS - beginning of year	13,635,424	15,285,487	112,487	30,481,399
NET ASSETS - end of year	\$ 15,124,040	\$ 17,802,699	\$ 112,487	\$ 29,234,398

The accompanying notes are an integral part of these statements.

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

Statement of Cash Flows
For the year ended December 31, 2019
(With Comparative Totals for 2018)

	2019		2018	
	General Fund	Permanent Care Fund	Interfund Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Change in net assets	\$ 1,288,616	\$ 2,516,212	\$ -	\$ 3,804,828
Adjustments to reconcile change in net assets to net cash flows from operating activities:				
Net unrealized and realized (gain) loss on investments	(1,129,852)	(2,521,217)	-	(3,651,069)
Depreciation	202,765	-	-	202,765
Cost of lots sold	494	-	-	494
Changes in operating assets & liabilities:				
Accounts receivable	(29,712)	-	-	(29,712)
Interfund receivable	(16,717)	-	16,717	-
Unsold niches and crypts	41,882	-	-	41,882
Accounts payable	(245,058)	-	-	(245,058)
Deferred revenue	88,845	-	-	88,845
Interfund payable	-	16,717	(16,717)	-
Accrued expenses	3,945	-	-	3,945
	<u>205,208</u>	<u>11,712</u>	<u>-</u>	<u>216,920</u>
Net cash flows from operating activities				<u>724,638</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investments	(142,639)	(943,455)	-	(1,086,094)
Proceeds from sale of investments	142,638	622,776	-	765,414
Purchase of property, buildings and equipment	(522,369)	-	-	(522,369)
	<u>(522,370)</u>	<u>(320,679)</u>	<u>-</u>	<u>(843,049)</u>
Net cash flows from investing activities				<u>453,516</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	(317,162)	(308,967)	-	(626,129)
CASH AND CASH EQUIVALENTS - beginning of year	1,083,586	489,865	-	1,573,451
CASH AND CASH EQUIVALENTS - end of year	\$ 766,424	\$ 180,898	\$ -	\$ 947,322
SUPPLEMENTAL DISCLOSURE:				
Cash paid during the year for:				
INVS Cemetery Taxes	\$ 2,820	\$ -	\$ -	\$ 2,820
				\$ 1,038

The accompanying notes are an integral part of these statements.

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

Notes to Basic Financial Statements

December 31, 2019

1. BUSINESS ACTIVITY

Woodlawn Cemetery (A Cemetery Association) (the Association) is a not-for-profit membership corporation subject to the general provisions of New York State not-for-profit corporation law. It is specifically regulated by Section 1501 of the not-for-profit corporation law, which is administered by the New York State Cemetery Board. The Cemetery maintained and operated by the Association is situated wholly in the City of Syracuse. The Association is engaged in the business of the burial of human beings in grave, mausoleum, vault or columbarium and providing maintenance for the cemetery grounds.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements of the Association have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Association uses fund accounting to ensure observance of limitations and restrictions placed on the use of resources available to the Association and to comply with Cemetery Law and Rules of Procedure of the New York State Cemetery Board. Resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. All financial transactions have been recorded and reported by fund group. Net assets without donor restrictions are assets not subject to donor-imposed or legal restrictions. Net assets reserved under NYS Cemeteries Law are assets subject to legal stipulations. Net assets with donor restrictions are assets subject to donor-imposed or legal restrictions. Each of these net asset categories is further discussed below.

Net Assets without Donor Restrictions

General Fund - represents the assets, liabilities and operations of the general operations of the Association. These net assets do not meet the definition of Reserved Under NYS Cemeteries Law or Net Assets with Donor Restrictions.

Net Assets without Donor Restrictions Reserved Under NYS Cemeteries Law

Permanent Care Fund - represents assets restricted for the maintenance of the Cemetery. The principal of the Permanent Care Fund is invested in securities as permitted under the estates powers and trusts law. The principal shall remain inviolate.

Net Assets with Donor Restrictions

Special Care Fund - represents individual irrevocable trusts created by certain lot owners. The income from the trusts is to be used for special care of the individual lots as outlined in the perpetual care agreement. The principal is to be maintained in perpetuity and is reported under net assets with donor restrictions.

Comparative Information

The financial statements include certain prior-year summarized comparative information in total, but not by fund class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Association's financial statements for the year ended December 31, 2018 from which the summarized information was derived.

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

Notes to Basic Financial Statements December 31, 2019

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Cemetery considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash includes bank demand deposit accounts. The Association maintains its cash and cash equivalents accounts with various banks. Deposits in a single bank are insured up to \$250,000. At December 31, 2019, there were no deposits in excess of the insurance limit established by the Federal Deposit Insurance Corporation (FDIC), while at December 31, 2018, there were approximately \$558,000 deposits in excess of the insurance limit established by the FDIC.

Revenue Recognition and Cost of Sales

Sales of burial spaces are recorded when sales contracts are signed. Service income is recognized when the service is provided. Sales contracts canceled in the current year are charged against the respective revenue account. The cost of sale for each mausoleum and special feature space is computed based on an allocation of total construction costs of the facility and is recognized in direct materials and costs when the related revenue is recorded. Funds received in advance for pre-need services, including interments and entombments, are recorded as deferred income until the services are actually provided.

Allowance for Doubtful Accounts

It is the policy of management to review the outstanding accounts receivable at year-end, as well as the bad debt write offs experienced in the past, and establish an allowance for uncollectible amounts accordingly. Accounts are written off when collection appears unlikely. The allowance for doubtful accounts was \$31,829 at December 31, 2019 and 2018.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Fair value of securities is determined by quoted market price. Unrealized gains and losses are included in the statement of activities.

Unsold Niches and Crypts

Unsold niches and crypts are recorded at cost in inventory and charged to expense as individual niches and crypts are sold based on the allocation of total costs incurred in developing the mausoleum and cremation center.

Property, Buildings and Equipment

Property, buildings and equipment are stated at cost. Depreciation of buildings and equipment is provided over the estimated useful lives of the respective assets on a straight-line basis. The cost of maintenance and repairs are charged to expense as incurred; significant renewals and betterments are capitalized. It is the Association's policy to capitalize long-term assets in excess of \$1,500 and a useful life greater than two years.

Income Taxes

The Association is a not-for-profit organization that is exempt from federal and state income taxes under Section 501(c)(13) of the Internal Revenue Code and, accordingly, no expense is reflected in the financial statements.

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

Notes to Basic Financial Statements

December 31, 2019

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions for the reporting period and as of the financial statement date. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities and the reported amounts of revenue and expenses. Actual results could differ from these estimates.

3. LIQUIDITY

The Association's financial assets available within one year of the balance sheet date for general expenditures are as follows:

General Fund Cash	\$ 766,424
Accounts receivable, net of allowance	426,507
Amounts due to General Fund from Permanent Care Fund	<u>90,661</u>
 Total	 <u>\$ 1,283,592</u>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

The Association has investments with a fair market value of \$7,474,533 without restrictions, which could be converted to cash in the event of an unanticipated liquidity need. The Association has financial assets on hand that are sufficient to meet 90 days of normal operating expenses.

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

Notes to Basic Financial Statements December 31, 2019

4. INVENTORY

Inventory consists of unsold niches and crypts. The inventory is stated at the lower of cost (first-in, first-out basis) or net realizable value.

Unsold niches and crypts at December 31 consist of:

	<u>2019</u>	<u>2018</u>
Garden Crypts	\$ 38,082	\$ 30,985
Garden of Peace (Section 1)	1,191	1,379
Garden of Peace (Section 2)	1,732	2,287
Garden of Peace (Section 3)	7,200	8,775
Temple Society of Concord	91,180	92,099
Sunset Chapel	37,031	36,084
Sunset Atrium West (Building 1)	7,716	12,689
Sunset Atrium East (Building 2)	2,475	1,604
Sunset Atrium East (Building 3-4)	434,730	449,462
Sunset Atrium East (Building 5-6)	211,503	233,343
Columbarium	15,665	18,602
Crematorium	<u>147,848</u>	<u>150,926</u>
Total	<u>\$ 996,353</u>	<u>\$ 1,038,235</u>

During the year ended December 31, 1999, the Association received \$98,600 from the Temple Society of Concord on behalf of its congregation, representing the construction costs associated with all remaining niches and crypts in the Temple Concord Mausoleum. Under the terms of the agreement, the Association is required to refund 50% of sales amounts received to the Temple Society of Concord in an aggregate amount not to exceed \$98,600. As of December 31, 2019 and 2018, the remaining amount outstanding is \$34,230, and is recorded as other liabilities.

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)**Notes to Basic Financial Statements
December 31, 2019****5. PROPERTY, BUILDINGS AND EQUIPMENT**

The following is a summary of property and equipment as of December 31:

<u>Estimated Life</u>	<u>Description</u>	<u>2019</u>	<u>2018</u>
Nondepreciable:			
n/a	Land - developed	\$ 255,236	\$ 255,730
n/a	Land - undeveloped	491,073	491,073
n/a	Construction in progress	118,950	1,692,613
Depreciable:			
10 - 20	Land improvements	297,741	243,144
39	Office building	1,775,727	-
40	Crematorium	2,241,349	2,241,349
20 - 40	Buildings - rental	1,014,958	1,014,958
20 - 40	Storage facilities	22,029	22,029
20 - 40	Service building	14,180	14,180
5 - 10	Machinery and equipment	381,375	350,432
5 - 10	Office furniture, fixtures and equipment	32,607	21,281
50	Fences	257,625	257,625
10	Paving	239,081	62,921
5 - 10	Vehicles	165,757	165,755
20 - 39	Mausoleums	66,027	18,750
	Total	<u>7,373,715</u>	<u>6,851,840</u>
	Less accumulated depreciation	<u>889,034</u>	<u>686,269</u>
	Property, buildings and equipment, net	<u>\$ 6,484,681</u>	<u>\$ 6,165,571</u>

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

**Notes to Basic Financial Statements
December 31, 2019**

6. INVESTMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Association has the ability to access.

Level 2: Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quotes prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

All investments are considered Level 1 fair value measurements and are valued at quoted prices in active markets. There have been no changes in the methodologies used at December 31, 2019 from the prior year. Investments at December 31 are summarized as follows:

	Level 1 Fair Value
December 31, 2019	<u>\$ 25,299,482</u>
December 31, 2018	<u>\$ 21,327,733</u>

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

**Notes to Basic Financial Statements
December 31, 2019**

Investments by major type are summarized as follows:

At December 31, 2019:

	<u>Cost</u>	<u>Fair Value</u>
General Fund:		
Mutual Funds - Equities	\$ 3,839,582	\$ 3,961,012
Fixed Income Funds	2,171,936	2,151,319
Mixed Asset Funds	1,109,758	1,117,176
Other Asset Funds	<u>220,893</u>	<u>245,026</u>
Total General Fund	<u>7,342,169</u>	<u>7,474,533</u>
Permanent Care and Special Care Funds:		
Mutual Funds - Equities	8,684,613	8,920,156
Fixed Income Funds	5,119,563	5,070,966
Mixed Asset Funds	2,615,859	2,633,343
Other Asset Funds	<u>1,086,749</u>	<u>1,200,484</u>
Total Permanent Care and Special Care Funds	<u>17,506,784</u>	<u>17,824,949</u>
Total Investments	<u>\$ 24,848,953</u>	<u>\$ 25,299,482</u>

At December 31, 2018:

	<u>Cost</u>	<u>Fair Value</u>
General Fund:		
Mutual Funds - Equities	\$ 3,743,378	\$ 3,102,332
Fixed Income Funds	2,170,000	2,113,646
Mixed Asset Funds	1,077,759	937,516
Other Asset Funds	<u>210,000</u>	<u>191,186</u>
Total General Fund	<u>7,201,137</u>	<u>6,344,680</u>
Permanent Care and Special Care Funds:		
Mutual Funds - Equities	8,484,107	7,079,324
Fixed Income Funds	5,115,000	4,982,165
Mixed Asset Funds	2,540,431	2,209,859
Other Asset Funds	<u>761,680</u>	<u>711,705</u>
Total Permanent Care and Special Care Funds	<u>16,901,218</u>	<u>14,983,053</u>
Total Investments	<u>\$ 24,102,355</u>	<u>\$ 21,327,733</u>

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

**Notes to Basic Financial Statements
December 31, 2019**

7. FUNCTIONAL CLASSIFICATION OF EXPENSES

The following is the Association's functional classification of expenses for the year ended December 31, 2019:

	<u>Program Expenses</u>	<u>Management and General Activities</u>	<u>Total</u>
Salaries, wages and commissions	\$ 255,585	\$ 77,434	\$ 333,019
Payroll taxes and benefits	81,927	27,309	109,236
Direct materials and costs	483,890	9,422	493,312
Real estate taxes	-	54,805	54,805
Advertising	109,265	-	109,265
Depreciation	202,765	-	202,765
General and administrative	<u>73,990</u>	<u>146,124</u>	<u>220,114</u>
Total expenses	<u>\$ 1,207,422</u>	<u>\$ 315,094</u>	<u>\$ 1,522,516</u>

The following is the Association's functional classification of expenses for the year ended December 31, 2018:

	<u>Program Expenses</u>	<u>Management and General Activities</u>	<u>Total</u>
Salaries, wages and commissions	\$ 247,574	\$ 71,531	\$ 319,105
Payroll taxes and benefits	113,428	37,810	151,238
Direct materials and costs	428,249	2,106	430,355
Real estate taxes	-	49,784	49,784
Advertising	90,220	-	90,220
Depreciation	161,173	-	161,173
General and administrative	<u>77,746</u>	<u>176,756</u>	<u>254,502</u>
Total expenses	<u>\$ 1,118,390</u>	<u>\$ 337,987</u>	<u>\$ 1,456,377</u>

The above classification of functional expenses reports direct expenses to the Association's program to the relevant expense category. Certain expenses, particularly salaries and wages and related employee benefit costs and payroll taxes are allocated between program expense and supporting services. This allocation is based on estimates of time and effort of the associated employees.

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

Notes to Basic Financial Statements
December 31, 2019

8. INTERFUND TRANSFERS, RECEIVABLES, AND PAYABLES

Interfund Transfers

Under the New York State Cemetery Act (the Act), the General Fund is required to transfer a statutory 10% of the proceeds on the sale of lots, crypts, and niches (10% transfer), and \$35 per interment (\$35 transfer) as required by the New York State Division of Cemeteries. These transferred funds are to be restricted for the permanent maintenance and preservation of the Cemetery. The income generated from these funds is subsequently transferred to the General Fund to be used for the maintenance and preservation of the Cemetery grounds.

Transfers from General Fund to Permanent Fund:

During the year ending December 31, 2019, the Association recorded a 10% transfer in the amount of \$50,258, when payment for the sale of lots, crypts and niches was received in full. In addition, in accordance with the Act, the Association elected to transfer a total of \$12,295 for the \$35 transfer when payment was received, rather than at the time of service.

During the year ending December 31, 2018, the Association recorded a 10% transfer in the amount of \$81,520, when payment for the sale of lots, crypts and niches was received in full. In addition, in accordance with the Act, the Association elected to transfer a total of \$7,300 for the \$35 transfer when payment was received, rather than at the time of service.

Transfers from Permanent Fund to General Fund:

During the year ending December 31, 2019 and 2018, the Association transferred interest and dividend income of \$434,315 and \$284,956, respectively.

Interfund Receivables and Payables

In accordance with the Act, interfund transfers occur through the year, in the normal course of business. Any receivables and payables existing at year-end are short term in nature and are typically repaid in less than one year.

9. ENDOWMENT FUNDS

The Association's endowments consist of funds established for specific purposes as stipulated by the donor to function as endowments. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. All of the Association's endowment funds are classified under net assets with donor restrictions.

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

Notes to Basic Financial Statements
December 31, 2019

10. RISKS AND UNCERTAINTIES

Investment securities and cash and cash equivalents are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and cash and cash equivalents, and the level of uncertainty related to changes in the fair value of investment securities and cash equivalents, it is at least reasonably possible that changes in risks in the near-term would materially affect the net assets of the Association.

11. RECLASSIFICATIONS

Certain amounts in the 2018 financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements. The reclassifications did not have any effect on total net assets or change in net assets as previously reported.

12. SUBSEQUENT EVENTS

Subsequent events have been evaluated through February 28, 2020, which is the date the financial statements were available to be issued.

WOODLAWN CEMETERY (A CEMETERY ASSOCIATION)

Schedule I

**Schedules of General Fund General and Administrative Expenses
For the years ended December 31, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
General insurance	\$ 59,200	\$ 61,329
Professional services	33,763	64,162
Telephone	11,269	10,919
Office supplies and expense	29,257	32,686
Utilities	50,257	54,609
Dues and conferences	7,634	4,867
Credit card fees	9,487	10,903
Miscellaneous expense	<u>19,247</u>	<u>15,027</u>
Total	<u>\$ 220,114</u>	<u>\$ 254,502</u>

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 (list any hours for related organizations below 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
		Officer/director/trustee	Key employee	Highest compensated employee	Former	Former	Former			
(1) ERIC W. WILL PRESIDENT	0.25	X	X				0.	0.	0.	
(2) GEORGE CHRISOCONOV VICE PRESIDENT	0.25	X	X				0.	0.	0.	
(3) STEVEN SLOANE SECRETARY	45.00	X	X				78,266.	0.	16,135.	
(4) HONORABLE ANTHONY F. ALOI TREASURER	0.25	X	X				0.	0.	0.	
(5) JOHN MORELAND DIRECTOR	0.25	X					0.	0.	0.	
(6) DR. GARY SCHOPFER DIRECTOR	0.25	X					0.	0.	0.	
(7) JOHN SINDONI DIRECTOR	0.25	X					0.	0.	0.	
(8) TED RIVERSO DIRECTOR	0.25	X					0.	0.	0.	
(9) JOSEPH FEDERICO DIRECTOR	0.25	X					0.	0.	0.	
(10) JOSEPH D FALCONE DIRECTOR	0.25	X					0.	0.	0.	

Exhibit 6

Woodlawn's

Conflict of Interest Policy

WOODLAWN CEMETERY

CONFLICT OF INTEREST POLICY

1. **Purpose.** The purpose of this Woodlawn Cemetery Conflict of Interest Policy is to protect the interests of Woodlawn Cemetery (the "Corporation") when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer, director or key employee of the Corporation, or might result in a possible prohibited transaction or excess benefit transaction. This Conflict of Interest Policy is intended to comply with the provisions of Sections 715 and 715-A of the New York State Not-for-Profit Corporation Law, as added by the Non-Profit Revitalization Act of 2013, and this Policy shall be interpreted and construed accordingly. This Policy supplements, but does not replace any applicable state and federal laws governing conflicts of interest applicable to not-for-profit and charitable organizations.

2. **Definitions.** As used herein the following terms shall have the meanings set forth in this Section 2.

a. "Affiliate" means, with respect to the Corporation, any entity controlled by, in control of or under common control with the Corporation.

b. "Conflict of Interest" means any Financial Interest of an Interested Person with respect to a transaction or arrangement or a proposed transaction or arrangement in which the Corporation is a party, potential party, participant or potential participant.

c. "Interested Person" means any director, officer, Key Employee or member of a committee with board delegated powers.

d. "Financial Interest" means a direct or indirect interest (including an interest through a business, investment or a Relative) constituting (i) any legal or beneficial interest in any entity, (ii) any Compensation arrangement with any entity or (iii) any potential investment interest in any entity.

e. "Independent Committee" means a committee duly established by the Board consisting solely of independent directors the duties of which include the implementation and monitoring of this Conflict of Interest Policy. In the event that the Board has not established an Independent Committee or such Independent Committee is not functioning, the duties of the Independent Committee shall be fulfilled by the Independent Directors of the Board, acting as a body.

f. "Independent Director" means a director of the Corporation who satisfies each of the conditions set forth in the Director Independence Statement, the form of which is attached hereto.

g. "Compensation" means all direct and indirect remuneration as well as gifts or favors that are not insubstantial.

h. "Key Employee" means any person who is in a position to exercise substantial influence over the affairs of the corporation.

i. "Related Party" means:

(i) any director, officer or Key Employee of the Corporation or any Affiliate of the Corporation,

(ii) any Relative of any person described in (i) above, or

(iii) any entity in which any individual described in (i) or (ii) above has 35% or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest greater than 5%.

i. "Related Party Transaction" means any transaction, agreement or arrangement with respect to which the Board or the Independent Committee determines that (i) a Related Party has a Financial Interest and (ii) in which the Corporation or any Affiliate is a party or participant.

j. "Relative" of an individual means his or her (i) spouse, ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great-grandchildren and spouses of brothers, sisters, children, grandchildren and great-grandchildren; and (ii) domestic partners as defined in Section 2904-a of the New York State public health law.

3. **Duty to Disclose.** Any Interested Person who has a Financial Interest in a proposed transaction or arrangement that could reasonably be considered a Related Party Transaction or otherwise raises a Conflict of Interest must disclose all material facts relating to such person's Financial Interest in the proposed transaction or arrangement to the Independent Committee.

4. **Determining Whether the Transaction or Arrangement Constitutes a Related Party Transaction or Raises a Conflict of Interest.** The Independent Committee shall determine whether a proposed transaction or arrangement constitutes a Related Party Transaction, or otherwise raises a Conflict of Interest, after consideration of all material facts

disclosed by the Interested Related Person. The Interested Person shall not participate in any way in the determination by the Independent Committee in the determination whether the proposed transaction or arrangement is a Related Party Transaction or raises a Conflict of Interest.

If the Independent Committee determines that the proposed transaction or arrangement constitutes a Related Party Transaction, the Board or the committee of the Board considering the proposed transaction shall follow the procedures set forth in Section 5 of this policy.

If the Independent Committee determines that the proposed transaction or arrangement does not constitute a Related Party Transaction, but raises a Conflict of Interest, the Board or the committee of the Board considering the proposed transaction or arrangement shall follow Section 6 of this Policy.

5. **Procedures for Related Party Transactions.** The provisions of this Section 5 shall apply to any proposed transaction or arrangement which the Board or the Independent Committee determines is a Related Party transaction.

- (a) The Interested Person may not be present at or participate in Board or committee deliberations regarding such Related Party Transaction, and shall not be entitled to vote thereon.
- (b) The Interested Person shall in no manner attempt to influence the deliberation or voting on the Related Party Transaction.
- (c) The Corporation shall not enter into any Related Party Transaction absent a majority vote of the entire Board, affirmatively finding that the Related Party Transaction is fair, reasonable and in the Corporation's best interest.
- (d) If the Board or the Independent Committee determines that the Related Party has a substantial Financial interest in the Related Party Transaction:
 - (i) The Chairperson of the Board or the Chairman of the committee considering the proposed Related Party Transaction, as the case may be, shall consider alternatives to the proposed transaction or arrangement; and shall after exercising due diligence, determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a Related Party Transaction;
 - (ii) The Board or the committee of the Board considering the related transaction may approve the transaction by no less than a majority vote of the directors or committee members present at the meeting; and

- (iii) The Board or the committee considering the proposed Related Party Transaction, and at which a Related Party Transaction is approved, shall contemporaneously document its approval by minutes which include:
 - (A) the names of all Related Parties, and a description of the proposed transaction or arrangement;
 - (B) the names of the persons who were present for discussions and votes relating to the transaction or arrangement; and
 - (C) the basis for approving the transaction, including its consideration of the alternatives considered.

In any case in which the Board approves a Related Party Transaction based on the report and recommendation of a committee of the Board, the Board minutes shall include a summary of such committee's report containing items (A) through (C) above.

6. Procedures Relating to Conflicts Other Than Related Party Transactions.

The provisions of this Section 6 shall apply to arrangements and transactions which the Board or the Independent Committee determines constitute a Conflict of Interest but do not involve a Related Party Transaction.

- (a) The Interested Person may not be present at or participate in Board or committee deliberations regarding the transaction or arrangement and shall not be entitled to vote thereon.
- (b) The Interested Person shall in no manner attempt to influence the deliberation or voting on the matter giving rise to the Conflict of Interest.
- (c) After exercising due diligence, the board or appropriate committee shall determine whether the proposed transaction or arrangement is in the best interests of the Corporation notwithstanding the Conflict of Interest.
- (d) The minutes of the Board and all committees of the Board at which a transaction or arrangement is approved, notwithstanding the existence of a Conflict of Interest, shall contain:
 - (i) The names of the persons who disclosed or otherwise were found to have a Financial Interest in connection with an actual or possible Conflict of Interest, the nature of the Financial Interest, any action taken to determine whether a Conflict of Interest was present, and the Board's or committee's decision as to whether a conflict of interest in fact existed; and

- (ii) If the Board or the appropriate committee determined that a Conflict of Interest existed, the Board or committee shall contemporaneously document the resolution of the Conflict of Interest, including (A) the names of the persons who were present for discussions and votes relating to the transaction or arrangement, (B) the substance of the discussions, including any alternatives to the proposed transaction or arrangement, and (C) a record of any votes taken in connection with the proceedings.

7. Annual Statements.

a. Each director, prior to assuming his or her responsibilities for the Corporation, and annually thereafter, shall sign and submit to the Secretary of the Corporation, a statement or statements which identifies, to the best of such director's knowledge (i) any entity of which such director is currently an officer, director, trustee, member, owner (either as a sole proprietor or a partner) or an employee, and (ii) with which the corporation has a relationship, and any transaction in which the corporation is a party or a participant, and (iii) in which such director might have a conflicting interest. The duty of each director shall be ongoing and, therefore, the director shall be responsible to amend the statements provided immediately upon a change of circumstances which must be disclosed pursuant to this paragraph.

b. All directors shall receive copies of statements provided pursuant to paragraph 7.a., or otherwise be advised of any disclosures from other directors pursuant to paragraph 7.a.

c. Each director, principal officer and member of a committee with governing board delegated powers shall, prior to assuming his or her responsibilities for the Corporation, and thereafter, annually sign and submit to the Secretary of the Corporation, a statement or statements which (i) affirms such person has received a copy of this Conflicts of Interest Policy, (ii) has read and understands the Policy, (iii) agrees to comply with the Policy, and (iv) understands that the Corporation is charitable and that in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

8. Compensation.

a. A voting member of the governing board who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

c. A non-voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

9. **Periodic Reviews.** The Board, or a committee of the Board, shall conduct periodic reviews of this Policy to ensure the Corporation operates in a manner consistent with charitable purposes, does not engage in activities that could jeopardize its tax-exempt status, and that it complies with the relevant provisions of the New York Not-for-Profit Corporation Law. The periodic reviews shall, at a minimum, include the following subjects:

a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

b. Whether partnerships, joint ventures and arrangements with management organizations conform to the Corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

10. **Use of Outside Experts.** When conducting the periodic reviews as provided for in Section 9, the Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

WOODLAWN CEMETERY
ANNUAL CONFLICT OF INTEREST
AND
DIRECTOR INDEPENDENCE STATEMENT

TO: Woodlawn Cemetery
 FROM: _____ (Print Name)
 DATE: _____

Pursuant to Section 7 of the Conflict of Interest Policy of Woodlawn Cemetery the undersigned hereby certifies:

1. Disclosure of Potential Entity Conflicts: To the best of my knowledge, the following is a full and complete list of all entities in which I am an employee, officer, director, trustee, member or owner (as a sole proprietor, a partner or a shareholder), and with which the Corporation has or may have a relationship:

Name of Entity	Position (employee, director, owner, etc.)

2. Disclosure of Potential Transaction Conflicts: To the best of my knowledge, the following is a full and complete list of all transactions in which the Corporation is a participant and in which I may have a conflicting interest:

Description of Transaction

3. Acknowledgement of Conflict of Interest Policy: By signing this Statement, I hereby certify that (i) I have received a copy of the Conflict of Interest Policy, (ii) I have read and understand the Policy, (iii) I agree to comply with the Policy, and (iv) I understand that Woodlawn Cemetery is a charitable entity, and that in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Signature

Date: _____

DIRECTOR INDEPENDENCE STATEMENT

Certain functions relating to the implementation of the Corporation's Conflict of Interest Policy are reserved to members of the board who are "independent" as defined in the New York State Not-for-Profit Corporation Law. Members that check all of the following will be treated as independent members of the board. *For purposes of this statement: (i) a "relative" means a spouse, domestic partner, a sibling (whether by half or whole blood), a child, grandchild or great-grandchild, and a spouse of any of the foregoing; (ii) a "key employee" means any person in a position to exercise substantial influence over the affairs of the corporation; and (iii) an "affiliate" means any entity controlled by, in control of or under common control with the Corporation.*

i. Employment:

- A. I am not currently employed by the Corporation or any "affiliate," and have not been employed by the Corporation or any "affiliate" within the last three years;
- B. I do not have a "relative" who is currently employed as a "key employee" by the Corporation or any "affiliate," and do not have a relative who was employed as a key employee by the Corporation or any "affiliate" within the last three years.

ii. Recipient of direct compensation:

- A. I have not received, and I do not have a "relative" who has received, more than \$10,000 in direct compensation from the Corporation or any "affiliate" over the past three fiscal years of the Corporation (other than reimbursement of reasonable expenses).

iii. Substantial financial interest in recipient or payer of fees for property or services:

- A. I am not employed by, and do not have a substantial financial interest in, any entity that has made payments to or received payments from the Corporation or any affiliate of the Corporation which, over the last three fiscal years of the Corporation exceed the lesser of \$25,000 or 2% of such entity's consolidated gross revenues;
- B. I do not have a "relative" who is a current officer of or has a substantial financial interest in, any entity described in (iii)(A).

I certify that the foregoing are true and correct to the best of my knowledge.

Signature

Dated: _____

EXHIBIT C

DIVISION OF CEMETERIES

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
TELEPHONE: (518) 474-6226
FAX: (518) 473-0876
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR

CEMETERY BOARD

ROSSANA ROSADO
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

July 10, 2020

Woodlawn Cemetery
Steven Sloane
800 Grant Boulevard
Syracuse, NY 13203

Re: The Cremation Centre at Woodlawn

Dear Mr. Sloane,

On my recent inspection of the Cremation Centre, I found the facility to be clean and in good order.

I noted that the written identification plan required by N-PCL section 1517(c) (3), was not updated to reflect changes made in the identification procedure. Timothy Knoller stated that he would correct the written plan so that it reflects the actual procedure that is used at the Cremation Centre.

I reviewed 50 cremation forms and found nine forms that had omissions or errors and were not in compliance with 19 NYCRR section 203.13(c). These errors were found on the forms for cases 1950, 1955, 1956, 1966, 1967, 1977, 1984, 1987 and 2022. There were five forms missing the estimated weight of the deceased, two missing the disposition of the cremated remains and five other miscellaneous omissions. I discussed this with Mr. Knoller and he agreed to more closely review the forms before the remains were accepted at the crematory.

Please acknowledge this letter, describe how these instances of non-compliance will be corrected and provide a copy of the updated plan by July 24, 2020.

Sincerely

Michael D. Seelman, Investigator II
Division of Cemeteries

EXHIBIT D



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

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WEBSITE: FWC-LAW.COM

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

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

July 16, 2020

VIA ELECTRONIC MAIL

Michael D. Seelman, Investigator II
333 E Washington St # 512
Syracuse, NY 13202

Re: The Cremation Center at Woodlawn (34-053)

Dear Mr. Seelman:

This letter is sent to acknowledge your letter of July 10, 2020 to Steven Sloane of Woodlawn Cemetery. Your correspondence was in response to and followed your recent visit to the Cremation Center. As always, thank you for the opportunity to formally respond to your inquiries and direction.

In response to your correspondence, attached please find a copy of the edited written plan for the identification procedure at Woodlawn's cremation facility. The Cemetery has provided and I have attached, the redline version and the new version of this document in both Word and a pdf documents.

With regard to the errors on written forms outlined in your review and brought to Woodlawn's attention, please note that the Cemetery has held a training session on the Authorization Form and will ensure that there is a review of each form for completeness as outlined in your directions to operators and staff.

Thank you for your assistance in this matter and please feel free to contact me directly with any further questions relating to your visit or this response.

Very truly yours,

Featherstonhaugh, Wiley & Clyne, LLP

David F. Fleming, Jr.

DFF:

C: Mr. Steven Sloane