

DIVISION OF CEMETERIES

STATE OF NEW YORK
DEPARTMENT OF STATE

65 COURT STREET
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GOVERNOR

CEMETERY BOARD

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SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: HOLLY HUCKABONE, Investigator
MICHAEL SEELMAN, Investigator II

SUBJECT: Woodlawn Cemetery Association, 35-004

RE: COLUMBARIUM APPLICATION

DATE: 2/13/20

Exhibits

- A) Report of Division Senior Accountant Karen DeYoung
- B) Application from Woodlawn Cemetery Association, 35-004
- C) Board minutes approving the columbarium project
- D) Map of the project area
- E) Sketch of the proposed columbarium units
- F) Sunset Memorial and Stone Ltd. estimate
- G) Signage in accordance with provision

Introduction and Recommendation

The Woodlawn Cemetery, located in the city of Canandaigua, Ontario County, has applied for Cemetery Board approval for the installation of four columbarium units. These units would be installed in the same area and consist of 2 different columbarium models.

Woodlawn Cemetery consists of 79.6 acres located in the city of Canandaigua and was incorporated in June 1884. It has an all-volunteer board made up of 12 individuals. There are two paid employees of the cemetery, the office manager and the superintendent. As described by Division Senior Accountant Karen DeYoung, the cemetery is in compliance with its obligations to the Division.

The cemetery currently has three traditional columbarium units. Two of these columbarium units have been completely sold and the third columbarium has 6 niches left for sale out of the 128 niches in the unit.

Based on this information, I would recommend that this project be approved.

The Columbarium

The Woodlawn Cemetery proposes to purchase two 96-niche columbarium units and two 64-niche columbarium units that would be installed in Section T which is located on the north edge of the cemetery. These columbarium units would be arranged in a row alongside the roadway through the cemetery in an open field area.



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The columbarium units are constructed by Sunset Memorial and Stone Ltd of Calgary, Canada and will be delivered to the cemetery assembled. All units will be constructed of Imperial Gray granite. The two 96-niche columbarium units will be circular, 7'6" in diameter and 10'7" in height with a dome roof. There will be 12 columns of 8 niches around the unit. The two 64-niche columbarium units will be rectangular 122"x69"x42". There will be 32 niches on the front and back side of the units.

Compliance with 19 NYCRR Section 201.11

The cemetery has demonstrated compliance with 19 NYCRR Section 201.11.

Specifically:

1. *Whether the proposed construction has the approval of the corporation's lot owners, obtained at a special or regular meeting. If not, a description of the authorization or approval obtained.*

The cemetery's board of directors met on December 5, 2019, and approved the construction of the columbarium. A copy of the meeting minutes is attached. (Exhibit C)

2. (A) *The name of the licensed architect or engineer and the estimated total costs of construction, including land to be appropriated, landscaping, embellishments and other features.*

This unit is preassembled by Sunset Memorial and Stone Ltd of Calgary, Canada. The estimated cost of construction is \$148,506.98. Invoice included. (Exhibit F)

(B) *A map or sketch indicating the location of the building, together with a general description including the number of crypts and niches.*

The described sketch and map are attached (Exhibits D & E)

(C) *Whether the proposed construction is the complete structure or whether units are to be added later. If future units are contemplated, the extent of such commitment or plan.*

Future units are possible but no specific plans have been made.

3. *The source of funds to pay for the construction and the terms of payment.*

The cemetery will use general funds and their annual operating budget to purchase the columbarium unit and pay for installation.

4. *An estimate of the trust funds and the current maintenance funds required to maintain and preserve the facility, covering the year-to-year maintenance and long-term preservation.*

See attached report of Division Senior Accountant Karen DeYoung (Exhibit A) for further financial analysis.

5. *An estimate of the cumulative total revenues from sales based on the projected selling prices.*

See attached report of Division Senior Accountant Karen DeYoung (Exhibit A) for further financial analysis.

6. *A full disclosure to the extent outstanding certificates of indebtedness or land shares are to participate in the sales proceeds.*

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

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

See attached report of Division Senior Accountant Karen DeYoung (Exhibit A) for further financial analysis.

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

The cemetery posted the required signage at the entrance of the cemetery, the main office and at the site of proposed construction for the four columbarium units. These signs were posted on or about January 20, 2020, and remained posted until April 6, 2020. The signs did not list the dates that comments would be accepted, but were posted in excess of the required 60 days. The cemetery received no comments other than “high anticipation” of the new columbarium units.

Recommendation

The cemetery has provided all of the necessary documentation and both financial and operational assessments indicate this will be a positive project. The cemetery has sold the majority of the niches in the three existing columbarium units in the Woodlawn Cemetery, with only six available niches for sale, and the rate of cremation is climbing throughout New York, making it even more likely that cremation niches will gain in popularity. It is recommended that approval of this project be granted.

Exhibit A

DIVISION OF CEMETERIES

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
TELEPHONE: (518) 474-6226
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CEMETERY BOARD

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DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

To: New York State Cemetery Board
From: Karen DeYoung, Senior Accountant
Subject: Canandaigua Cemetery Association, Ontario County, 35-004
Date: 3/19/2020

SCHEDULES:

- 1) Four-year Income and Expense Analysis w/ Asset Balances
- 2) Return on Investment
- 3) Related Project Costs

SUMMARY:

The cemetery has filed an application for the installation of a total of four (4) columbarium units. Two (2) 64 niche units and two (2) 96 niche units for a total of 320 niches. During 2019, 64% of all burials at the cemetery were cremation up from 50% a decade ago. The cemetery is experiencing a higher than the national trend of cremation burials. They have three (3) previously installed free standing columbarium units that consisted of 280 niches. Out of the 280 niches, all but six (6) niches in the last unit installed in 2012 have been sold. The cemetery has experienced net operating loss for one (1) out of the four (4) years analyzed for this project, the anticipated income from sales of niches from this project will help eliminate future losses. The loss was primarily a result of a previous project taken on by the cemetery consisting of the restoration of a historic chapel on the cemetery's grounds. The cemetery needed approval on both the major renovation and net appreciation. The major renovation was approved by the Division's Cemetery Board on May 6, 2019. Subsequent approval to utilize \$550,000.00 of net appreciation was approved by the Division's legal counsel as of May 17, 2019. The cemetery contributes 10% of lot/niche sales as well as \$35 per burial. The cemetery is in compliance with the Division's rules and regulations.

FINANCING - RETURN ON INVESTMENT:

The total cost of \$148,506.98 is going to be funded as follows: \$135,000.00 from their general fund assets while the remaining \$13,506.98 covered through the annual operating budget as approximately \$11,000.00 is cement work that the employees will be completing. The General fund totaled \$616,040.00 as of 12/31/2019. Projecting a fourteen (14) year selling cycle the annual return would be 27%.

RECOMMENDATION:

Based on information available to the Division Accountant and the proven success of the cemetery's ability to sell niches the recommendation would be to approve the project.



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Exhibit 1

35-004
Canandaigua (Woodlawn) Cemetery Association
4 Columbarium Unit Project

Income & Expense Analysis

Source: Schedule A from Cemetery	12/31/2015	12/31/2016	12/31/2017	12/31/2018
Income (Receipts)				
Lots and Grave Sales (gross)	66,015.00	89,300.00	103,823.00	95,876.00
Interment Income	81,858.00	75,338.00	80,107.00	74,255.00
Foundations	18,285.75	18,106.50	20,622.93	15,417.00
Dividends and Interest	292,698.00	309,053.00	332,897.00	362,375.00
Other Receipts:				
Donations & Bequests	102,720.00	116,285.19	106,419.04	45,881.00
NYS Grant	0.00	0.00	0.00	15,877.50
Other - misc.	12,270.13	6,995.96	9,652.07	5,590.39
Total Receipts:	573,846.88	615,078.65	653,521.04	615,271.89
Disbursements:				
Employee Wages	182,647.71	183,783.33	198,495.65	210,698.09
Supplies and repairs	51,515.32	41,622.03	46,378.80	52,533.76
Vandalism and assessment	531.00	427.00	899.00	411.00
Equipment	20,190.60	19,479.30	19,505.80	20,678.01
Insurance - General Liability	3,756.00	3,900.00	2,344.00	2,951.00
Insurance - Worker's Compensation	10,570.80	11,927.04	14,169.72	12,515.78
Insurance - Commercial Crime	225.00	225.00	225.00	225.00
Additional Insurance	4,607.48	2,987.62	7,547.56	6,323.62
Chapel Fund	7,612.57	136,131.28	205,317.68	331,456.78
Chapel Fund	25,000.00			
Other - specify	88,381.85	94,750.96	97,944.00	93,103.26
Net Expenses:	395,038.33	495,233.56	592,827.21	730,896.30
Operating Surplus (Loss)	178,808.55	119,845.09	60,693.83	-115,624.41
Inter-Fund Transfers:				
Transfer to general fund	184,000.00	142,500.00	280,000.00	446,725.00
Fund Balances:				
	12/31/2015	12/31/2016	12/31/2017	12/31/2018
General Fund	\$ 245,076.36	\$ 366,599.55	\$ 369,498.16	\$ 230,551.08
Permanent Maintenance	\$ 2,569,845.39	\$ 2,660,958.57	\$ 2,683,155.86	\$ 2,702,015.77
Perpetual Care	\$ 519,970.90	\$ 536,256.68	\$ 541,157.03	\$ 543,034.00
Special Trust	\$ 690,057.80	\$ 725,257.23	\$ 757,299.50	\$ 770,034.81
Other	\$ 70,619.49	\$ 76,842.76	\$ 81,331.02	\$ 85,181.16
	\$ 4,095,569.94	\$ 4,365,914.79	\$ 4,432,441.57	\$ 4,330,816.82

Exhibit 2

35-004
Canandaigua (Woodlawn) Cemetery Association
4 Columbarium Unit Project

320 total Count Niche Columbariums Average Selling Price \$2,200.00 per niche

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2031	2031	Total
	23	23	23	23	23	23	23	23	23	23	23	23	23	21	320
RECEIPTS: Projected 14 yr sell out - averaging 23 units per year	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 46,200.00	\$ 704,000.00
10% unsold unit assumption	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (5,060.00)	\$ (4,620.00)	\$ (70,400.00)
Gross Revenue equals sales of 90% of units at average selling price	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 45,540.00	\$ 41,580.00	\$ 633,600.00
Permanent Maintenance allocation of 10% based on 90 % sellout of niches	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,158.00	\$ 63,360.00
	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,554.00	\$ 4,158.00	\$ 63,360.00
Net receipts:	\$ 40,986.00	\$ 37,422.00	\$ 570,240.00												

Revenue:			
	# of Niches	Average Niche Price	Total Revenue
Single Niche	320	2200	704,000.00
	<u>320</u>		<u>704,000.00</u>
10% anticipated not sold	32		70,400.00
90% anticipated sales	288		633,600.00

Cost of Columbarium:	
2 x 96 Unit Columbarium	81,609.56
2 x 64 Unit Columbarium	52,180.42
Digging and pouring of foundation and walkway	8,561.00
Crane service	2,200.00
Four benches	3,956.00
Total	148,506.98

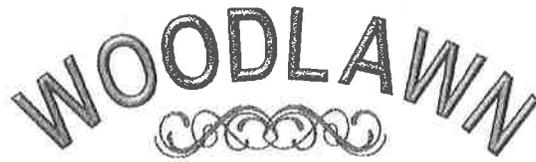
Cost		\$ (148,506.98)	
Income Yr	1	\$ 40,986.00	
	Yr	2	\$ 40,986.00
	Yr	3	\$ 40,986.00
	Yr	4	\$ 40,986.00
	Yr	5	\$ 40,986.00
	Yr	6	\$ 40,986.00
	Yr	7	\$ 40,986.00
	Yr	8	\$ 40,986.00
	Yr	9	\$ 40,986.00
	Yr	10	\$ 40,986.00
	Yr	11	\$ 40,986.00
	Yr	12	\$ 40,986.00
	Yr	13	\$ 40,986.00
	Yr	14	\$ 37,422.00
IRR		27%	

Exhibit 3

35-004
Canandaigua (Woodlawn) Cemetery Association
4 Columbarium Unit Project

Description	Costs	Comments
Cost of 2 - 64 niche units	\$ 52,180	2 units @ \$26,091.21 each. Per application & vendor preliminary quotation
Cost of 2 - 96 niche units	\$ 81,610	2 units @ \$40,804.78 each. Per application & vendor preliminary quotation
Crane Service	\$ 2,200	Per subsequent information requested and received
Digging and pouring of foundation and walkway	8,561	Per subsequent information requested and received
Four benches	3,956	Per quote from vendor
Total Purchase Expense	148,506.98	
PM Allocation (10 percent of total sales = \$633,600) Assuming 90% sellout	\$ 63,360.00	10% NYS minimum

Exhibit B



CANANDAIGUA CEMETERY ASSOCIATION

February 3, 2020

New York State Department of State
Division of Cemeteries
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001

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ALBANY OFFICE
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RE: Columbaria Proposal

Dear Sirs -

The Canandaigua Cemetery Association, Ontario County (#35-004) is requesting approval from the State Cemetery Board to construct four (4) new columbaria. Please find enclosed an application for the project and the necessary supporting documentation required by the State Cemetery Board.

There is a growing popularity of columbaria which plays a critical role at Woodlawn. For the past decade there has been an increasing trend in cremation burials. In 2019, 64% of burials in Woodlawn were cremation, up from 50% a decade ago. The Board of Trustees recognizes this trend and using sound financial planning have determined that this proposal is the most economical and sensible approach to the growing trend and servicing the needs of our community.

I understand that time is of the essence and it will be months before a columbarium is delivered. However, the Board is very anxious and would like to commit to the company in order to establish delivery. Any assistance in expediting this proposal would be greatly appreciated.

If you have any questions or require further information, please contact me at your convenience.

Sincerely,

Douglas L. Stone
Superintendent

130 North Pearl Street, Canandaigua, NY 14424

(585) 394-0840

email: woodlawn@rochester.rr.com

FAX (585) 394-6214

www.woodlawncemeterycca.org

Emailed to Mike +
Holly 2/10/20



Division of Cemeteries

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

APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

BASIC INFORMATION

Cemetery Name CANANDAIGUA CEMETERY ASSOCIATION		New York State Cemetery Five Digit ID Number 35 — 004	
Location of Cemetery: Street Address 130 NORTH PEARL STREET			
City CANANDAIGUA		or Town and Village	NY Zip Code 14424
Contact Person Name: DOUGLAS STONE		Title SUPERINTENDENT	
Contact Person Mailing Address: 130 NORTH PEARL STREET, CANANDAIGUA, NY 14424			
Contact Person's Phone Number: 585-394-0840	Contact Person's Email: WOODLAWN@ROCHESTER.RR.COM	Date Form Completed JANUARY 27, 2020	
Cemetery Total Acres: 80.00	Cemetery Developed Acres: 24.00	Cemetery Acres Sold: 45.00	
Number of Current Mausoleum Structures: 0	Number of Current Columbarium Structures: 3		
Does the cemetery have certificates of indebtedness or land shares? (This is not common.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If so, will they participate in the proceeds of this project? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, describe:			

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PROJECT DESCRIPTION

Select one:
 Mausoleum Columbarium Both

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

The proposed project is to install four (4) new free standing columbaria. Two (2) of which are a double-sided wall style with 32 individual niche units on each side (64 total) and two (2) of which are tall round 6-sided structures with 16 on each side for a total of 96 individual niche units. These will all be located together in a common area, able to compliment each other in design and beauty.

The Canandaigua Cemetery Association (Woodlawn Cemetery) is ahead of the national trend with 64% of all interments being cremation up from 50% a decade ago. The cemetery currently has three (3) freestanding units, of which two are sold out and the third only has 6 units left.

There is a growing popularity of columbaria which play a critical role in what Woodlawn offers to the community, not to mention the return on investment. The Board of Trustees recognizes this trend and, using sound financial planning, have determined that this proposal is the most economical and sensible approach to the growing trend and for servicing the needs of our community.

APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS

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

There will be two (2) all granite, freestanding, round tower units with 96 niche units in each and two (2) double-wall style, all granite, freestanding units with 64 niche units in each. Total number of niches will be 320.

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

This will complete the project at this particular site.

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

State the manufacturer/ brand of the unit:

Sunset Memorial & Stone, Ltd.- (2) Estate II models and (2) Grand Legacy models.

Total existing niches/ crypts: 280

Total number of these still available: 6

List all permits required to complete this project and attach copies of permits already obtained:

No permits required.

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

No permits required.

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

COST

State the total cost of construction of the project: \$ 150,000.00

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

General Fund: \$ 135,000.00

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

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

No Collateral Collateral (Describe below):

Other (please explain) \$ 15,000.00

Annual operating budget will absorb the cost of setting of units, concrete (foundations and sidewalk), plantings, etc.



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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 CANANDAIGUA CEMETERY ASSOCIATION	New York State Cemetery Five Digit ID Number 35 — 004
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YEAR ENDING 12/31/18 12/31/17 12/31/16 12/31/15

SIZE AND INVENTORY

Acres-Total	80.00	80.00	80.00	80.00
Acres-Developed and Sold	45.00	45.00	45.00	45.00
Acres-Developed and Unsold	24.00	24.00	24.00	24.00

BURIALS AND LOT SALES

Burials	102.00	118.00	110.00	122.00
Number of lots (graves, crypts, niches) sold	71.00	82.00	74.00	55.00

INCOME (RECEIPTS)

Lots and grave sales	\$ 95,876.00	\$ 103,823.00	\$ 89,300.00	\$ 66,015.00
Interment fees	\$ 74,255.00	\$ 80,107.00	\$ 75,338.00	\$ 81,858.00
Foundations	\$ 15,417.00	\$ 20,622.93	\$ 18,106.50	\$ 18,285.75
Dividends and interest	\$ 362,375.00	\$ 332,897.00	\$ 309,053.00	\$ 292,698.00
Donations	\$ 45,881.00	\$ 106,419.04	\$ 116,285.19	\$ 102,720.00
Other-specify; NYS Grant	\$ 15,877.50	\$ 0.00	\$ 0.00	\$ 0.00
attach additional sheet(s) as needed				
Other-specify; *See attached	\$ 5,590.39	\$ 9,652.07	\$ 6,995.96	\$ 12,270.13
attach additional sheet(s) as needed				
Other-specify;				
attach additional sheet(s) as needed				
TOTAL RECEIPTS	\$ 615,271.89	\$ 653,521.04	\$ 615,078.65	\$ 573,846.88

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name CANANDAIGUA CEMETERY ASSOCIATION	New York State Cemetery Five Digit ID Number 35 004
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YEAR ENDING	12/31/18	12/31/17	12/31/16	12/31/15
EXPENSES (DISBURSEMENTS)				
Employee Wages	\$ 210,698.09	\$ 198,495.65	\$ 183,783.33	\$ 182,647.71
Independent Contractor Grave Openings	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Independent Contractor Maintenance and Mowing	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Salaries of Officers	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Supplies and Repairs	\$ 52,533.76	\$ 46,378.80	\$ 41,622.03	\$ 51,515.32
Equipment	\$ 20,678.01	\$ 19,505.80	\$ 19,479.30	\$ 20,190.60
Insurance – General Liability	\$ 2,951.00	\$ 2,344.00	\$ 3,900.00	\$ 3,756.00
Workers Compensation	\$ 12,515.78	\$ 14,169.72	\$ 11,927.04	\$ 10,570.80
Commercial Crime/ Employee Dishonesty	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00
Vandalism and Assessment Fee	\$ 411.00	\$ 899.00	\$ 427.00	\$ 531.00
Other – specify; Additional Insurance <small>attach additional sheet as needed</small>	\$ 6,323.62	\$ 7,547.56	\$ 2,987.62	\$ 4,607.48
Other – specify; Chapel Fund <small>attach additional sheet as needed</small>	\$ 331,456.78	\$ 205,317.68	\$ 136,131.28	\$ 32,612.57
Other – specify; *See attached <small>attach additional sheet as needed</small>	\$ 93,103.26	\$ 97,944.00	\$ 94,750.96	\$ 88,381.85
TOTAL DISBURSEMENTS	\$ 730,896.30	\$ 592,827.21	\$ 495,233.56	\$ 395,038.33
OPERATING SURPLUS (LOSS)	-\$ 115,624.41	\$ 60,693.83	\$ 119,845.09	\$ 178,808.55
INTER-FUND TRANSFERS				
Transfers To Operating Account	\$ 446,725.00	\$ 280,000.00	\$ 142,500.00	\$ 184,000.00
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	\$ 446,725.00	\$ 280,000.00	\$ 142,500.00	\$ 184,000.00



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One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001
Telephone: (518) 474-6226
www.dos.ny.gov

SCHEDULE B1 – MAUSOLEUM/COLUMBARIUM RETURN ON INVESTMENT

Cemetery Name CANANDAIGUA CEMETERY ASSOCIATION	New York State Cemetery Five Digit ID Number 35 — 004
---	--

TYPE OF APPLICATION	<input type="checkbox"/> MAUSOLEUM	<input checked="" type="checkbox"/> COLUMBARIUM
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ANNUAL GROSS REVENUE			
	Number of Spaces Per Year*	Average Price per Space	Annual Gross Revenue
Crypts			\$ 0.00
Niches	20	\$ 2,400.00	\$ 48,000.00
Totals	20		\$ 48,000.00

*Provide a reasonable estimate of annual sales

TOTAL GROSS REVENUE ON ALL INVENTORY SOLD			
	Total Number of Spaces	Average Price per Space	Gross Revenue**
Crypts			\$ 0.00
Niches	320	\$ 2,400.00	\$ 768,000.00
Totals	320		\$ 768,000.00

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

YEARS UNTIL PROJECT SELLS OUT	
	Number of Years
Crypts	
Niches	14.40

EXPENSES	
Construction costs (include contractors, professional fees, setup and delivery, permitting, etc.)	\$ 150,000.00
Permanent Maintenance Allocation (minimum of 10 percent of Gross Revenue)***	\$ 76,800.00
Total Selling Expenses	
Loan Interest Expenses	
Other (specify)	
Total Expenses	\$ 226,800.00

NET REVENUE	\$ 522,000.00
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***Most cemeteries allocate 10 percent of gross revenue from lot sales to Preventive Maintenance.
Some cemeteries allocate a higher percentage; those that do must use that higher percentage.

Exhibit C

CANANDAIGUA CEMETERY ASSOCIATION

REGULAR MEETING

December 5, 2019

PRESENT: President Patrick Cooney; Vice President Roy Beecher; Treasurer Richard H. Hawks, Jr.; Secretary Donna Miller; Shirley Harvey; Bruce Kennedy; Richard McCaughey; Kathi Nevin; Michael Sabin; Judy Smith
Advisory Members Present: None
Also Present: Superintendent Douglas Stone; Sandra Stone

A Regular Meeting of the Canandaigua Cemetery Association was held on December 5, 2019 at the Community Room at Woodlawn Cemetery. President Cooney called the meeting to order at 4:07 p.m.

The Minutes of the Regular Meeting held on June 5, 2019 were emailed to Board Members prior to today's meeting. Kathi Nevin motioned to accept the Minutes as presented. Richard H. Hawks, Jr. seconded the motion, which passed unanimously. A copy of the Minutes is filed as an attachment.

Treasurer's Report: The financial reports for the period 1/1/19 through 11/30/19 were emailed to Board Members prior to today's meeting. The reports showed that 2019 has been a record year for expenses due to the Chapel restoration. A few expense line items are over budget, but most line items are at or below budget. Treasurer Hawks noted that almost all income line items are over budget – which is good. The only exception was that we have no income from Chapel events, as no events have occurred yet. Our 2020 insurance expense will be higher, as our budget and finances were higher this year. Michael Sabin moved to accept the year to date financial reports as presented. Bruce Kennedy seconded the motion which passed unanimously. A copy of the financial report is filed with these Minutes.

2020 Proposed Rates & Charges: New York State Division of Cemeteries will allow a 2.8% increase in our Service Rates. Supt. Stone presented new rates based on that allowed increase. Discussion followed on our land and niche prices. the proposed rates for land and niche are:

Land	\$1300
Land - Ash	\$ 950
Cremation Niche #3	\$1800
Cremation Niche Group #4	\$2000-\$2400

Richard McCaughey moved to accept all of the proposed land and service charges as presented. Roy Beecher seconded the motion, which passed unanimously. Supt. Stone will submit the 2020 rates to NYS Division of Cemeteries on 12/6/19. A copy of the proposed rates & charges is filed with these Minutes.

Columbarium/Cremation Niche #4: Supt. Stone presented quotes from two different companies. Lengthy discussion followed as to how we should proceed. Bruce Kennedy moved to allow the Executive Committee to appropriate up to \$150,000 to purchase and supply four new columbariums from the Sunset Memorial Company located in Calgary, Canada. Roy Beecher seconded the motion, which passed unanimously. Discussion followed as to how we will price the individual niches. It was suggested that we stagger the pricing of \$2000-\$2400 (amounts approved earlier in meeting) depending on the location in each columbarium. We will discuss various levels and rates at a future Board Meeting.

2020 Proposed Budget: The proposed budget is up by \$20,300 from the 2019 budget. We need to replace one of the mowers, which has increased in price substantially. There is also

a new line item for Chapel Events – income & expenses. Judy Smith moved to accept the 2020 Budget as presented. Kathi Nevin seconded the motion, which passed unanimously. A copy of the 2020 Budget is filed with these Minutes.

Annual Audit: It is time to hire a firm to perform our annual audit. Treasurer Richard H. Hawks, Jr. moved to hire the firm of Mengel, Metzger, Barr & Co. LLP again this year. Roy Beecher seconded the motion, which passed unanimously.

Superintendent's Report: was emailed to Board Members prior to today's meeting for review. It was noted that cremations are continuing to outpace ground burials. A copy of the report is filed with these Minutes.

New Business: Trustee Judy Smith has been working on a new fundraising event: a Backyard Tasting Tour featuring four local residential gardens. However, she has learned that another local not-for-profit is doing a garden tour this summer. After discussion it was suggested we wait until late summer of 2021 to do this event. Discussion followed and it was decided that we do another Walking Tour this summer.

At 5:55 p.m. Richard H. Hawks, Jr. moved to go into Executive Session for Board discussion on personnel matters. Roy Beecher seconded the motion, which passed unanimously.

At 6:10 p.m. Richard McCaughey moved to come out of Executive Session and to approve the various decisions with respect to compensation of all staff. Donna Miller seconded the motion, which passed unanimously.

Old Business: None

The next meeting of the Board of Trustees will be held on January 28, 2020 at 4:00 p.m. at the Woodlawn Cemetery Chapel. The Annual Lot Owners Meeting will be held at the same time and place. The Legal Notice for the Lot Owners Meeting will be published in advance of the meeting.

There being no further business to come before the Board, Shirley Harvey moved to adjourn the meeting. Michael Sabin seconded the motion, which passed unanimously.

President Cooney adjourned the meeting at 6:13 p.m.

Respectfully submitted,

Donna A. Miller
Secretary

DAM/jd
Attachments (5)

Exhibit D



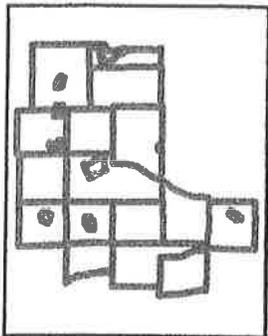
CREMATION NICHE LOCATIONS



© Ontario County, New York

1:2,400

This map and information is provided AS IS and Ontario County makes no warranties or guarantees, expressed or implied, including warranties of title, non-infringement, merchantability and that of fitness for a particular purpose concerning this map the information herein. User assumes all risks and responsibility for determining whether this map is sufficient for purposes intended.



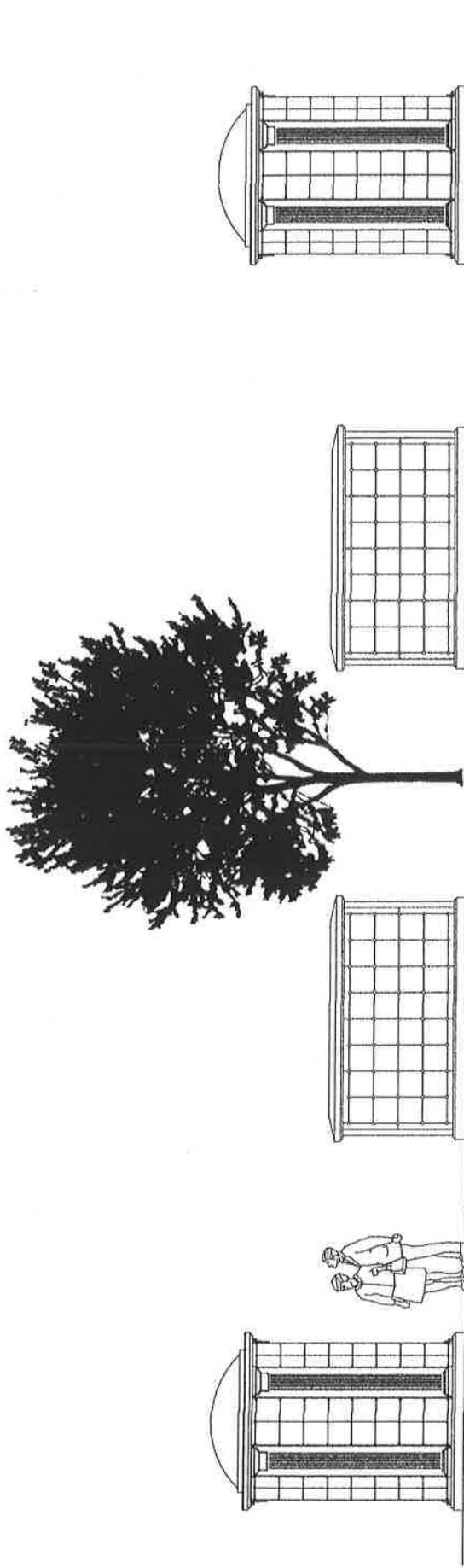
Legend

- Address Points
- Tax Parcels
- Streets
- Interstate
- State or US Routes
- County Roads
- Local Public Roads
- Private Roads
- + Railroads
- Streams
- Municipal Boundaries
- Finger Lakes Region

Map Created: 12/05/2019

Notes

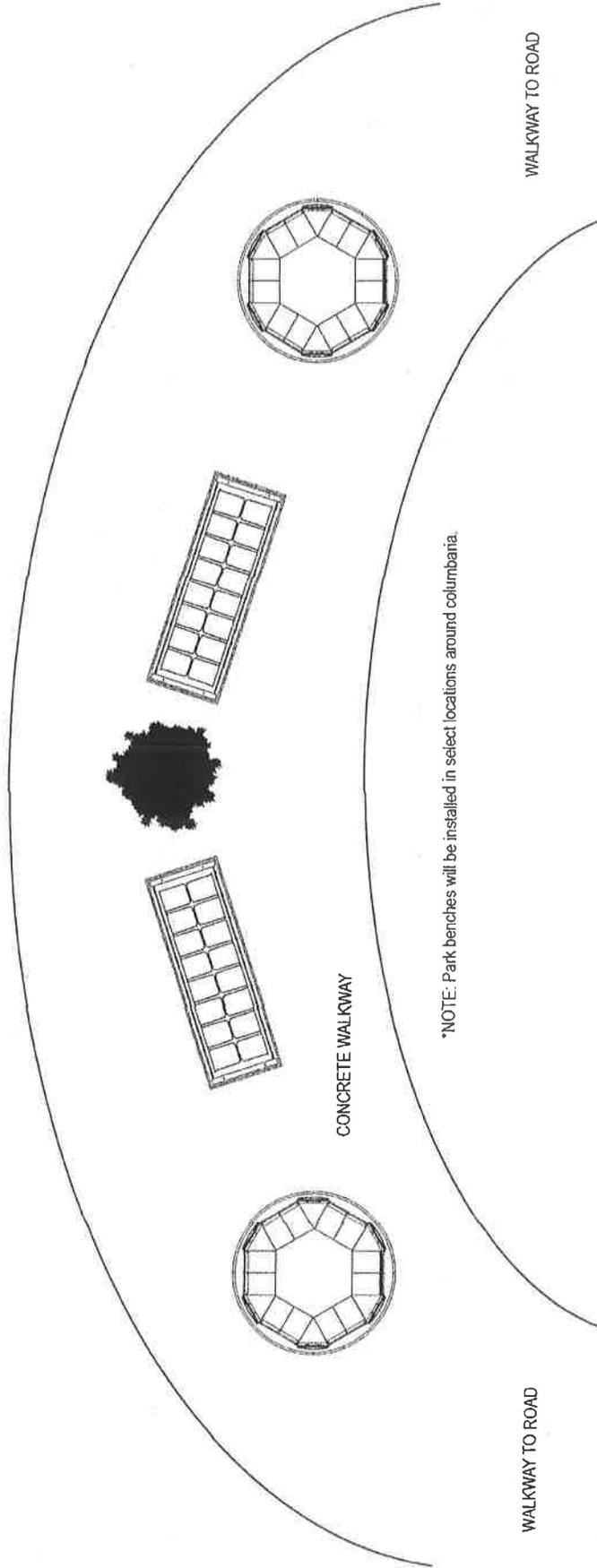
PROPOSED COLUMBARIA LAYOUT & DESIGN



CANANDAIGUA CEMETERY ASSOCIATION
Woodlawn Cemetery Cemetery ID# 35004
130 North Pearl Street
Canandaigua, NY 14424

Columbaria Proposal
January 2020

PROPOSED COLUMBARIA LAYOUT & DESIGN



*NOTE: Park benches will be installed in select locations around columbaria.

CANANDAIGUA CEMETERY ASSOCIATION
Woodlawn Cemetery Cemetery ID# 35004
130 North Pearl Street
Canandaigua, NY 14424

Columbaria Proposal
January 2020

Exhibit E

This plan and design are, and all other rights remain, the exclusive property of Sunset Memorial & Stone Ltd and cannot be used or reproduced without written consent.

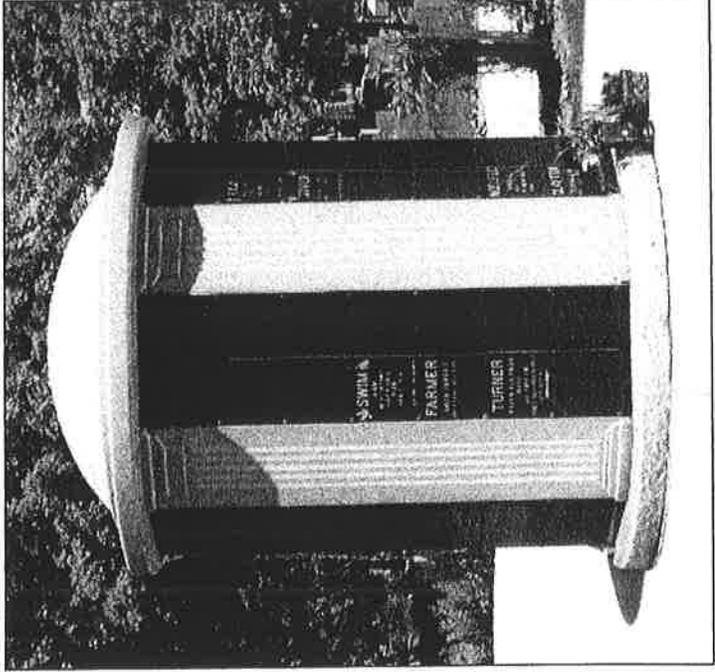
Estate II
ALUM 96 inches
16" deep

3300 - 8th Street SE
Calgary, AB T2C 3S7
1-800-363-3393
sunsetstone.com
columbariumUSA.com

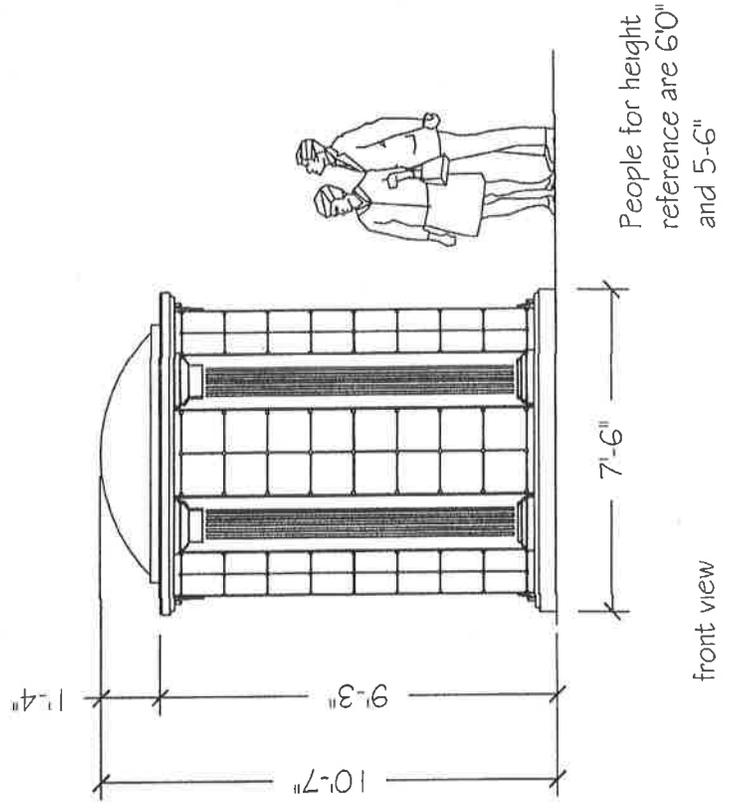
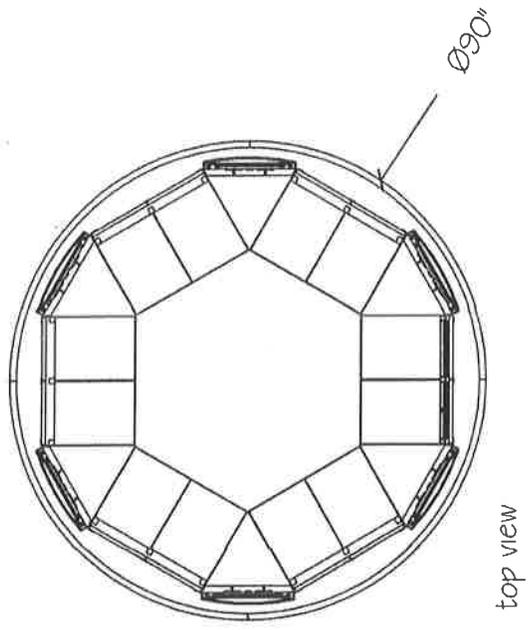
Handwritten signature

Specifications

- Imperial Grey granite exterior with choice of door colours
- Base - polished top and edge detail, with rock pitched sides
- Roof - sides, edge detail, top and bottom polished with drip groove
- Dome roof feature - polished
- Columns - polished finish with sawn fluting
- Interior niche size of 11-7/8" wide x 11-7/8" high and 16" deep constructed of powder coated aluminum with Sunset's locking inner door system for added security and ease of use by cemetery staff



picture of installed 84 niche columbarium



This plan and design are, and all its
 items remain, the exclusive property
 of Sunset Memorial & Stone Ltd and
 cannot be used or reproduced
 without written consent.

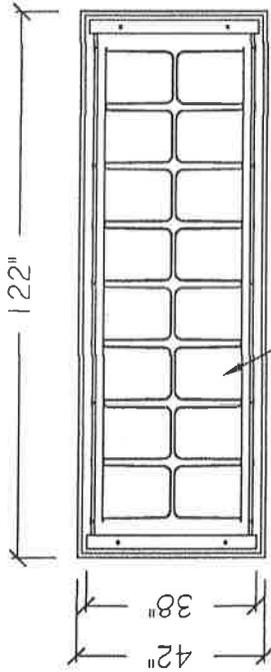
Grand Legacy Columbarium
 16" deep Nylene interior niche
 64 niches

3300 - 8th Street SE
 Calgary, AB T2C 5S7
 1-800-363-3393
 sunsetstone.com
 columbariumUSA.com



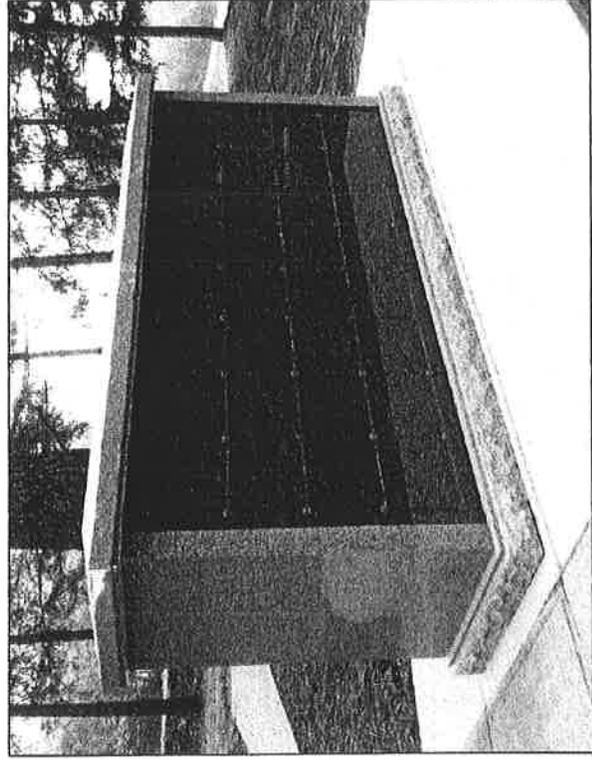
Specifications

- Grey granite base - polished top with edge detail
 - rock pitched sides
 - Grey granite roof - polished finish with sloping top and edge detail
 - Grey granite side walls - polished finish
 - Granite doors - polished surface
 - optional colours available
 - Interior niche features Sunset's key locked security door
- Total weight of Columbarium is 9,200 pounds

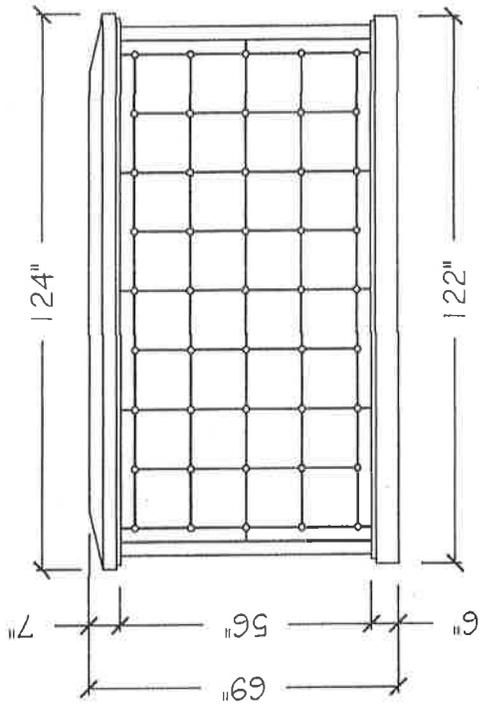


Nylene Interior Niche
 12" x 12" x 16" deep

top view



picture of installed 64 niche Grand Legacy



front view

Exhibit F



Date: December 10th, 2019

Woodlawn Cemetery
 130 North Pearl Street
 Canandaigua, NY
 Office: 585-394-0840
 Contact: Doug Stone

Project: **Woodlawn Cemetery Columbarium**

Dear Doug,

Sunset Memorial is pleased to provide a revised quote for the supply of the following columbarium in US dollars:

Description		Quantity	Price per Unit (US \$)	Total Price (US \$)	Price per Niche
Item 1	Estate II 96 Niche 16" Deep with a Granite Dome (Refer to previous quote)	2	\$40,804.78	\$81,609.56	\$425.05
Item 2	Grand Legacy NLID 64 with 12x12x16" Deep Niche (Refer to previous quote)	2	\$26,090.21	\$52,180.42	\$407.66
			Total	\$133,789.98	

Specifications:

Columbaria

1. Manufacture, delivery, and supervision of the installation by an authorized Sunset representative included in the price.
2. Estate II Design as per the attached drawing in our previous quote labelled **"Estate II ALID 96 16" deep niche"**
3. Grand Legacy NLID Design as per the attached drawing in our previous quote labelled **"Grand Legacy NLID 64 Niche Double Sided Dimensional Drawing"**
4. All columns, base, walls and roof to be polished Imperial Gray granite.
5. Granite shutters will be polished Premium Black granite unless otherwise requested.
6. Our all aluminum core for the Estate II 96 and the aluminum/Nylene hybrid core for the Grand Legacy 64 niche dimensions will be nominally 12"x12"x16" deep.
7. Each niche will come with a key locked inner anodized aluminum security door.
8. Rosettes will be bronze floral style.
9. The shutters will be configured for inscription. In other words no holes will be drilled into the granite shutters for bronze wreath attachments. If you prefer to configure the doors for bronze wreaths, please add \$6 per niche for pre-drilling the doors.



10. Accessories and spare parts:
 - a. 4 Premium Black granite shutters per unit.
 - b. 3 keys to enable cemetery staff to unlock the niche inner aluminum security doors per unit.
 - c. 1 security tool to remove the screws on the bronze rosettes per unit.
 - d. 12 spare bronze rosettes complete with stems.
11. Shop Drawings will be supplied upon the placement of the order. Sample concrete foundation drawings will be supplied upon the placement of the order: Note: Sunset strongly recommends that a Professional Engineer authorized to work in the State of New York stamp your foundation drawings.
12. The delivery of the above units FOB Canandaigua, NY.
13. A Sunset employee supervising a locally hired person (preferably recommended by yourself) to perform the installation.

Warranty

1. Warranty includes lifetime on granite, and 10 years workmanship.
2. Refer to attached warranty example in our previous quote.

Payment terms

100% of the cost is due within 30 days of delivery of the columbarium.

The above quote does not include:

1. Applicable state and local taxes.
2. Provision of concrete foundations.

The above quotation will be honored for 6 months from the date of this letter. If you have any questions or concerns with the information above, please don't hesitate to call me at (800) 363-3392 or email me at john@sunsetstone.com.

Sincerely,

John Johnson
Sunset Memorial & Stone Ltd.

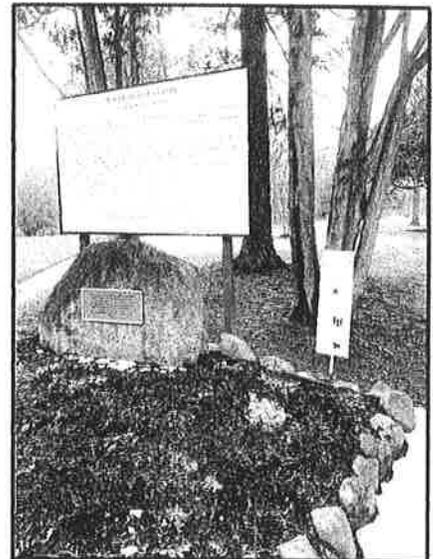
Exhibit G

CANANDAIGUA CEMETERY ASSOCIATION
Woodlawn Cemetery
(ID # 35004)
130 North Pearl Street
Canandaigua, NY 14424

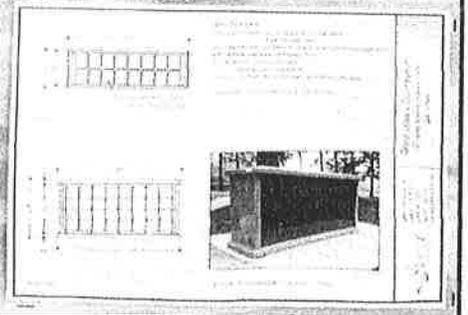
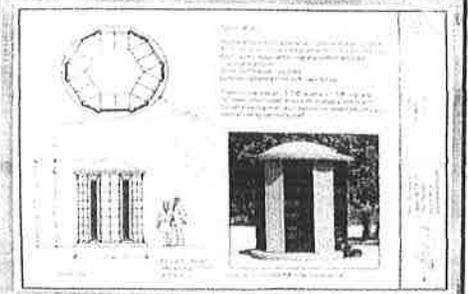
2020 PROPOSED COLUMBARIA PROJECT



Proposed project sign posted at the office entrance.



Proposed project sign posted at the cemetery entrance.



Proposed project sign posted at required locations.



Proposed project sign posted at the determined location.