



Division of Cemeteries

New York State
Department of State
DIVISION OF CEMETERIES
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www.dos.ny.gov

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

CEMETERIES THAT FILE CPA REPORTS MUST ALSO COMPLETE THIS REPORT. ATTACH ADDITIONAL
PAGES IF NEEDED.

PART ONE – GENERAL INFORMATION

Reporting Year End Date – Report due 90 days after end of fiscal year (March 31 for most cemeteries) 12/31/2023		
Cemetery Name Maplewood Cemetery Association	Cemetery County Monroe	
New York State – Cemetery Five Digit ID Number 28018	Federal ID Number – Nine Digit ID Number 16-0999814	
Mailing Address (include name if address is that of an Officer) 24 Flinton Run		
City, Town or Village Churchville		Zip Code 14428

PERSON KEEPING FINANCIAL RECORDS

Name and Title Gary Stockmaster Director - Treasurer	Mailing Address 24 Flinton Run Churchville 14428
Telephone Number 585-473-2609	E-Mail Address Gary@MaplewoodCemetery.org

NUMBER OF BURIALS – FOR REPORTING YEAR			CEMETERY LANDS – IN ACRES		
Number of Body Burials	18	Current Lot Price-if multiple prices, write "various"		Sold – To Date	7.4
Number of Cremains Buried from NYS Crematories	35	Adult Interment Fee	800	Unsold - Developed	2.3
Number of Cremains Buried from Out-of-State Crematories	2	Cremation Interment Fee	600	Unsold - Undeveloped	13.8
Total Burials for Reporting Year	55	Cremation Fee for Crematory Use only		Total Acreage	23.5
Number Cremations Performed	0	Estimated Burial Spaces Remaining Including In Ground, Mausoleum Crypts and Columbarium niches			

INSURANCE COVERAGE – Commercial Crime/Employee Dishonesty

2000000	8/28/2024
AMOUNT OF COVERAGE	EXPIRATION DATE OF POLICY
ALL	The Hartford
CLASSES OF PERSONS (DIRECTORS, EMPLOYEES, OFFICERS, ETC.) COVERED	NAME OF CARRIER

- ☐ Check if the Division has previously granted a reduction, waiver or modification of this requirement.
- ☒ Directors and trustees must annually disclose any possible conflicts of interest in a written statement. Check here to confirm that your directors and trustees have done so. Do not attach the statements to your Annual Financial Report.

FINANCIAL STATEMENT CERTIFICATION

The undersigned officials of the Maplewood Cemetery Association Cemetery Corporation certify that we have thoroughly reviewed this Annual Financial Report. To the best of our knowledge this Annual Financial Report and the cemetery's operating statement and accounting assets are complete, accurate, free from any misstatements and are not misleading in any respect.

X	1/30/2024 4:03:11 AM
TRUSTEE SIGNATURE Gary Stockmaster	DATE
NAME AND TITLE (PRINT) Director - Treasurer	
X	1/30/2024 4:03:11 AM
TRUSTEE SIGNATURE Linda Stockmaster	DATE
NAME AND TITLE (PRINT) Secretary	

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
28018 Maplewood Cemetery Association	12/31/2023

① Operating Account Balance – Beginning..... \$ 150,316.10

RECEIPTS (INCOME)

(You may attach a statement of income and expense in lieu of completing this section if it contains all the information required below. ALL HIGHLIGHTED LINES MUST BE FILLED OUT)

a. Lot Sales (gross) (includes niche, crypts, mausoleums, etc.).....	\$ 49,000.00
b. Interment Income.....	\$ 43,150.00
c. Foundations.....	\$ 23,631.00
d. Dividends and Interest (deposited in reporting year).....	\$ 15,875.82
e. Donations and Bequests.....	\$ 2,133.00
f. Other Receipts (complete schedule on next page).....	\$ 24,763.33
g. SUBTOTAL - OPERATING REVENUES...(Add lines a – f)...	+\$ 158,553.15

DISBURSEMENTS (EXPENSES)

h. Employee Wages.....	\$ 25,943.20
i. Independent Contractor - Grave Opening.....	\$ 9,500.00
j. - Maintenance and Mowing.....	\$ 14,680.00
k. Salaries of Officers and Directors.....	\$ 19,550.00
l. Supplies and Repairs.....	\$ 3,548.00
m. Equipment.....	\$ 1,019.00
n. Insurance - General Liability.....	\$ 2,408.00
o. - Workers Compensation.....	\$ 1,777.00
p. - Commercial Crime/Employee Dishonesty.....	\$ 0.00
q. Vandalism and Assessment Fee.....	\$ 115.00
r. Other Disbursements (complete schedule on next page).....	\$ 31,001.98
s. SUBOTAL - DISBURSEMENTS...(Add lines h – r).....	- \$ 109,542.18

② Net Operating Surplus OR Deficit (Operating Revenue - line g Less Disbursements - line s) \$ 49,010.97

TRANSFERS TO OPERATING ACCOUNT (complete this entire section even if you file a CPA Report)

From Trust Funds (Retained Income from Previous Years).....	\$ 0.00
From Other Funds (i.e., Special, Bequests, Pre-need, etc.).....	\$ 0.00

③ TOTAL TRANSFERS TO OPERATING ACCOUNT..... + \$ 0.00

TRANSFERS FROM OPERATING ACCOUNT

To Permanent Maintenance Fund*

Minimum of 10 % of Lot Sales.....	\$ 6,835.00
\$35 per Interment	\$
Other (Loan Payments, etc.).....	\$

To Perpetual Care Fund.....	\$ 0.00
To Other Funds	\$ 0.00

④ TOTAL TRANSFERS FROM OPERATING ACCOUNT TO PM, PC, AND OTHER FUNDS..... - \$ 6,835.00

Operating Account Balance – ENDING (Total lines 1 – 3 less line 4) \$ 192,492.07

DIVIDENDS AND INTEREST

Total Dividends and Interest Earned in the Reporting Year (from all accounts)..... \$ 15,827.00

*By law, a cemetery must deposit into its Permanent Maintenance fund at least 10% of the gross proceeds of lot and grave sales and \$35.00 for every interment including cremated remains.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME
28018 Maplewood Cemetery Association

DATE – Reporting Year End
12/31/2023

Other Receipts – Detail Schedule

Refunds	\$ 6,887.00
Vanguard GF market income	\$ 17,876.33
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$

Other Receipts (must equal total
on line f on previous page.) \$ 24,763.33

Other Disbursements – Detail Schedule

Independent Contractor - For	\$ 19,958.00
Landscaping services	\$ 4,996.79
Software and services	\$ 2,234.83
Utilities	\$ 2,612.36
Buy-back	\$ 1,200.00
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$

Other Disbursements (must equal
total on line r on previous page.) \$ 31,001.98

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

GENERAL FUND (GF) – SCHEDULE OF ACCOUNTS and BALANCES

List reporting year end balances of all accounts containing GF. For all investment accounts, also list cost basis. Attach schedule if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. Key Bank	0768	checking	\$ 44,291.25	44,291.25
2. Vanguard	7077	mf	\$ 48,014.50	25,212.45
3. Vanguard	9584	mf	\$ 99,562.79	76,837.77
4.			\$	
5.			\$	
Total of General Fund Assets at Reporting Year End			\$ 191,868.54	\$ 146,341.47

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME		DATE – Reporting Year End
28018	Maplewood Cemetery Association	12/31/2023

PERMANENT MAINTENANCE FUND – SCHEDULE OF ACCOUNTS and BALANCES

Permanent Maintenance (PM) Assets – List reporting year end balances of all accounts containing PM funds. For all investment accounts, also list cost basis. You may attach a schedule or list all on separate sheet if additional space is required, but you must complete Line A, below.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. Vanguard	7016	mf	\$ 78,630.15	\$ 63,299.63
2. Vanguard	9513	mf	\$ 46,579.92	\$ 52,556.04
3. Vanguard	9542	mf	\$ 233,526.78	\$ 176,599.57
4.			\$	\$
5.			\$	\$
A. Total of Permanent Maintenance Assets at Reporting Year End			\$ 358,736.85	\$ 292,455.24

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

PERMANENT MAINTENANCE (PM) FUND RECONCILIATION

1. PM Fund Balance – Beginning \$ 346,612.31

ADDITIONS TO PM

2. Allocations from Lot Sales (at least 10% of gross lot sales)	\$ 4,910.00
3. Allocations from Interments (\$35 per interment)	\$ 1,925.00
4. Allocations from Installment Payments (from Part 5A)	\$ 405.00
5. Income (Interest and Dividends)	\$ 15,827.00
6. Realized Capital Gains	\$ 0.00
7. PM Loan Repayments	\$ 0.00
8. Other Additions to PM	\$ 0.00

9. SUBTOTAL ADDITIONS (Lines 2 through 8) + \$ 23,067.00

WITHDRAWALS/DEDUCTIONS FROM PM

10. Transfer of Income (Interest and Dividends)	\$ 15,827.00
11. Realized Capital Losses	\$ 0.00
12. PM Loans withdrawn	\$ 0.00
13. Deduction of 2/3 of investment advisory fees on PM account	\$ 0.00

14. SUBTOTAL DEDUCTIONS (Lines 10 through 13) - \$ 15,827.00

15. Balance at Reporting Year End

(Line 1 plus Line 9, minus Line 14) \$ 353,852.31

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME		DATE – Reporting Year End
28018	Maplewood Cemetery Association	12/31/2023

SPECIAL TRUST FUNDS – SCHEDULE OF ACCOUNTS and BALANCES (IF THE CEMETERY HAS SUCH TRUST FUNDS)

List reporting year end balances of all accounts containing Special Trust Funds (such as restricted donations or bequests). For all investment accounts, also list cost basis. Attach schedule or list all on separate sheet if additional space is required. Attach copies of instruments establishing new bequests received during the reporting year. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. Vanguard	9555	mf	\$ 4,893.98	\$ 4,620.75
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	\$ _____	\$ _____
Total of Special Trust Fund Assets at Reporting Year End			\$ 4,893.98	\$ 4,620.75

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

1. Does your cemetery currently, or has it ever, offered perpetual care? YES

Perpetual care is a voluntary contractual arrangement with the cemetery for additional care of a lot, plot, or part thereof.

If you answered YES to this Question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Four A— Perpetual Care Trust Fund—Schedule of Accounts and Balances, and Perpetual Care Fund Reconciliation.

2. Does your cemetery have a Permanent Maintenance Fund loan outstanding? NO

If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Four B – Permanent Maintenance Loan Balance.

3. Does your cemetery sell lots on an installment basis? YES

If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Five-A – Supporting Schedules.

4. Does your cemetery sell merchandise such as bronze markers or interment services on a pre-need basis? NO

If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Five-B – Supporting Schedules.

5. Does your cemetery file Form 990 or Form 990-EZ with the IRS? YES

If you answered YES to this question:

Form 990 filers attach Part VII Compensation of Officers, Directors, Trustees.
Form 990-EZ filers attach Part VI.

If your cemetery files Form 990-N – Electronic Notice (e-Postcard), no additional attachments are required.

If you answered **NO to ALL** of the above five questions and your cemetery has **less than** \$1,000,000 in total financial assets,* **STOP HERE**.
You **do not** have to fill out any additional schedules.

* Total financial assets means all general funds, permanent maintenance funds, perpetual care funds, special trust funds and other funds under the control of the cemetery, including both restricted and unrestricted funds, regardless of the form in which they are held. Total financial assets do not include the cemetery's land, buildings, equipment, etc.