Maplewood Cemetery Association

Annual Financial Report for 2021

Reporting Year End Date:	12/31/2021
Cemetery Name:	Maplewood Cemetery
Cemetery County:	Monroe
NYS Cemetery ID #	28018
Federal ID #	16 0999814
Mailing Address:	Maplewood Cemetery
	Gary Stockmaster
	24 Flinton Run
	Churchville, NY 14428

Person Keeping Financial Records

Name and Title	Gary Stockmaster	Director - Treasurer
Mailing Address	24 Flinton Run	
	Churchville, NY 14428	
Phone Number	585.473.2609	
E-Mail address	Gary@MaplewoodCemetery.org	

Number of Burials for Reporting Year

# of Body burials	21
# of Cremains buried	30
# of Cremains buried from Out of state	4
Total Burials:	**55**

Current Lot Price	Various
Adult Interment Fee	$ 700.00
Cremation Interment Fee	$ 500.00

Cemetery Lands - in Acres

Sold to date	7.4
Unsold - Developed	2.3
Unsold - Undeveloped	13.8
Total Acreage	**23.5**

Insurance Coverage

Amount of Coverage	$ 2,000,000.00
Expiration Date	8/28/2022
Classes covered	ALL
Name of Carrier	The Hartford

Receipts (Income):		
1.Operating Account Balance - Beginning	**(Gross)**	**$ 224,050**
a. Lot Sales (gross)	$ 46,950	
b. Interment Income	$ 39,700	
c. Foundations	$ 19,934	
d. Dividends and Interest	$ 13,810	
e. Donations	$ 300	
f. Other Receipts (complete schedule)	$ 9,876	
g. Subtotal - Operating Revenues:		**$ 130,570**

Disbursements (Expenses):		
h. Employee Wages (non-officer)	$ 23,085.00	
i1. Independent Contractors - Grave Opening + WA	$ 7,600.00	
i2. Independent Contractors - Foundations	$ 11,550.00	$ 19,150.00
j. Independent Contractors - Mowing	$ 7,125.00	
k. Salaries of Officers and Directors	$ 10,284.00	
l1.Ops Supplies and Repairs	$ 22,941.00	
l2. Office Supplies	$ 1,305.00	$ 24,246.00
m. Equipment	$ 24,322.00	
n. Insurance - General Liability	$ 2,053.00	
o. Insurance - Workers Compensation	$ 2,333.00	
p. Insurance - Commercial Crime	$ -	
q. Vandalism and Assessment Fee	$ 155.00	
r. Other Disbursements (complete schedule)	$ 51,695.60	
s. Subtotal - Disbursements:		**$ 164,448.60**

2. Net Opening Surplus OR Deficit	**$ (33,878.32)**

Transfers to Operating Account		
From Trust Funds	$ -	
From Other Funds	$ -	
3. Total Transfers to Operating Account:		$ -

Transfers From Operating Account		
To PM Fund (PM Required)		
Lot Sales PM:	$ 4,696.00	
Interment PM	$ 1,925.00	
Other (Loan Payments, etc.)	$ -	
To Perpetual Care Fund	$ -	
To Other Funds	$ -	
4. Total Transfers From Operating Account:		**$ 6,621.00**

Total Dividends and Interest (from all accounts)	**$ 13,810.00**

Other Receipts - Detail Schedule:

Installation Services (plaques)	$ 588.00	
Reimbursement Income (Cemetery damage)	$ 9,288.28	
Market Change (General Funds)		
Total Additional Receipts:		**$ 9,876.28**

Other Disbursements - Detail Schedule:		
Bank Service Fees: Credit Cards, Direct Deposit	$ 1,525.10	
Infrastructure: Drainage Project	$ 12,500.00	
Grounds - Landscaping	$ 6,875.00	
Reimbursement Expense (Cemetery damage)	$ 9,574.00	
Employer Paid Taxes (IRS, NYS)	$ 14,234.12	
Utilities	$ 6,487.38	
Grave buy-back	$ 500.00	
Total Other Disbursements:		**$ 51,695.60**

Part Three - Statement of Operating Funds & Trust Accounts

General FUND (GF) **Accounts:**

Financial Institution	Last 4 digits	Type	Balance Year End	
			Market	Cost
Key Bank	768	CK	$ 45,725.32	$ 45,725.32
Vanguard	7077	ETF	$ 47,083.84	$ 23,706.77
Vanguard	9584	MF	$ 113,690.62	$ 78,416.30
Total GF Assets:			**$ 206,499.78**	**$ 147,848.39**

Permanent Maint (PM) **Accounts:**

Financial Institution	Last 4 digits	Type	Balance Year End	
			Market	Cost
Vanguard	7016	MF	$ 86,048.08	$ 63,299.63
Vanguard	9513	MF	$ 53,001.26	$ 52,564.37
Vanguard	9542	MF	$ 235,680.07	$ 166,175.57
Total PM Assets:			**$ 374,729.41**	**$ 282,039.57**

Permanent Maint (PM) **Fund Reconciliation**

	Beginning:	Ending:		
1. PM Fund Balance	**$ 333,414.45**	**$ 382,315.10**		
Additions to PM				
2. Lot Sales	$ 4,696.00			
3. Interments	$ 1,925.00			
4. Installment Payments	$ 405.00			
5. Interest and Dividends	$ 13,810.00			$ -
6. Realized Capital Gains		$ 42,279.65	Mkt gain	
7. PM Loan Repayments	$ -			
8. Other additions to PM	$ -			
9. Subtotal Additions:	$ 20,836.00		non Mkt gain	
Total Additions:	**$ 63,115.65**			

Withdrawals from PM

10. Transfer of Income	$ 13,810.00		
11. Realized Capital Losses	$ -		
12. PM Loans withdrawn	$ -		
13. Deduction of fees	$ -		
14. Subtotal of Deductions:	$ 13,810.00		
15. Balance at Year End:	**$ 382,315.10**	verify:	$ 382,720.10

Special Trust Funds

Financial Institution	Last 4 digits	Type	Balance Year End	
			Market	Cost
Vanguard	9555	MF	$ 5,821.74	$ 4,620.75

Total Special Trust Funds	$ 5,821.74	$ 4,620.75

Part Four - Statement of Perpetual Care Trust Funds

Perpetual Care Funds (PC) **Accounts:**

Financial Institution	**Last 4 digits**	**Type**	**Balance Year End**	
			Market	**Cost**
Vanguard	0997	MF	$ 1,763.95	$ 1,400.00
Total PC Assets:			**$ 1,763.95**	**$ 1,400.00**

Perpetual Care (PC) Funds	**Balance Beginning:**	**$ 1,716.46**

Additions to PC

2. Allocations from endowments	$ -
3. Income (div/int)	$ -
4. Realized Capital Gains	$ 47.49
5. Other additions	$ -
6. Total Additions to PC	$ 47.49

Withdrawals from PC

7. Transfers of income	$ -
8. Realized Capital Losses	$ -
9. Deduction of fees	$ -
10. Total Withdrawals from PC	$ -

11. Balance at end of year:	$ 1,763.95

Installment Payments on Lot Sales

Schedule A

Select method of making deposits to the PM fund:

	1. By depositing the full amount of the entire grave sale amount
X	2. By depositing at least 10% of any initial payment as received

Schedule A-2

1	Installment payments collected	$ 4,050.00
2	Less cancelled installment payments	$ -
3	Net installment lot sales	$ -
4	**PM Allocation: 10%**	**$ 405.00**