



Department of State

Cemetery Name: Maplewood Cemetery **Cemetery #:** 28-018

Review Period: 1/1/2016 – 12/31/2023 **Date of Review:** 5/7/2025

(Review period may be extended to include 2024)

Please respond to the questions below and provide additional feedback on overall practices, effective procedures implemented, noted challenges, and requests for assistance on any other Cemetery matters.

Feel free to attach additional documentation as needed.

1. Lot Sales Records: Do trustees feel the lot records maintained effectively allow for determining who has burial rights?

Trustee Response: Yes. The deed owners are recorded and published for each grave.

2. Burial Records: Do trustees feel burial records effectively allow for determining who is buried and where are they buried?

Trustee Response: Yes. The burial records and section-lot-grave maps are recorded and published on our websites.

3. Board Meeting Minutes: Explain how and how often trustees review Cemetery financial records to ensure accuracy.

Trustee Response: Full board meetings are held quarterly, and the leadership 'Key 3' update meetings are held between the quarterly meeting.

4. Summary of Other Revenues Sources: Provide an explanation of any current fundraising activities (e.g., mailings or other outreach).

Trustee Response: No other sources of revenue are active.

5. Expense Invoices: Indicate if any of your vendors could be considered related parties to board members. *Note: these transactions are not prohibited but do need to be disclosed.

Trustee Response: No vendors are related to any board members.



Department of State

- Describe how mowing and grounds maintenance services are conducted including whether they are performed by an employee, contractor, or volunteer and the frequency and acreage mowed.
 - Trustee Response: The mowing assignments are divided between our 2 employees and a contractor. The grounds are mowed as needed depending on the season and growth. Approximately 12 acres are mowed.
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- Provide an explanation of services for full and cremation burials, including the cost to the cemetery for each service.
 - Trustee Response: Our full burials are priced at \$1,000 and cost \$500 paid to a contractor.
 - Our cremation burials are priced at \$800 and cost \$400 paid to our employees.

6. Bank Statements – Checkbook: Provide a list of all authorized signors and explain process

of bank reconciliation and review by trustee independent of the check signing process.

Trustee Response: The primary authorized signors are the treasurer and the secretary. The process is managed via QuickBooks allowing for pledges and invoices to be assigned to categories and transaction details. The payments made are linked to each pledge or invoice and full or partial payment status is recorded automatically. Bank reconciliation data is downloaded and completes the bank register with cleared status linked to the original pledge or invoice.

7. Bank Statements-CD's savings account: Explain if interest earnings are transferred to the checking account or if they are reinvested.

Trustee Response: The general operation funds have any interest earned reinvested in the fund.

8. Brokerage Statements: Explain if dividend earnings are transferred to the checking account or if they are reinvested. Provide frequency of Permanent Maintenance allocations for lot sales (eg % of lot sale) and burials (\$35 per burial).

Trustee Response: Brokerage funds used for PM have all dividends and interest transferred to the general operating fund when payable. PM allocations are 10% of grave sales and \$35 per burial. Specific PM brokerage funds are used for the allocations required on a quarterly basis. All grave sale amounts collected during the quarter are used for the allocation including partial grave sale payments.

9. Cemetery assistance: Provide a list of assistance received or working towards (fundraising, town assistance, volunteerism, cost savings).

Trustee Response: A work maintenance agreement (WMA) with our Town of Henrietta is in effect. This WMA provides a winter snow plowing and salting of our main road. Other services can be requested and managed on an availability basis, such as downed tree limbs, etc. A Spring Cleanup Day is scheduled for April of each year with volunteers asked to participate.

10. Trustee Concerns: Summarize Trustee's most pressing concerns and challenges (e.g. limited funding or limited trustee participation).

Trustee Response: Maintaining a full and active board of trustees is an ongoing concern. We are concerned that we have no backup for critical positions such as treasurer and secretary. Operating costs and budgeting are challenges with the primary funding coming from the sale of graves and the margins on



Department of State

burials and foundations. The PM dividend and interest generation and transfer to general operating has helped to provide some funding cushion.

11. Requests for assistance on cemetery matters not included above.

Trustee Response: We have been trying to decide how to best approach our historic preservation needs in the older sections of the cemetery. We are working with the NYS Cemetery Division on funding. This is a slow process and feedback from our vendors is that they are apprehensive of getting involved due the time commitment and NYS reimbursement issues.