New York State
Department of State
DIVISION OF CEMETERIES
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001
Telephone: (518) 474-6226
https://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) 12/31/2024	
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	NY — Zip Code 14428-9651

PERSON KEEPING FINANCIAL RECORDS

Name and Title Gary Stockmaster, Director	Mailing Address 24 Flinton Run, Churchville 14428-9651
Telephone Number 5858208289	E-Mail Address gstockmas@gmail.com

NUMBER OF BURIALS – FOR REPORTING YEAR				CEMETERY LANDS – IN ACRES	
Number of Body Burials	20	Current Lot Price-if multiple prices, write "various"		Sold – To Date	8.4
Number of Cremains Buried from NYS Crematories	25	Adult Interment Fee	800	Unsold - Developed	3.7
Number of Cremains Buried from Out-of-State Crematories	1	Cremation Interment Fee	600	Unsold - Undeveloped	9.7
Total Burials for Reporting Year	46	Cremation Fee for Crematory Use only		**Total Acreage**	21.8
Number Cremations Performed	0	Estimated Burial Spaces Remaining Including In Ground, Mausoleum Crypts and Columbarium niches			---

INSURANCE COVERAGE – Commercial Crime/Employee Dishonesty

100000 AMOUNT OF COVERAGE	08/28/2025 EXPIRATION DATE OF POLICY
All CLASSES OF PERSONS (DIRECTORS, EMPLOYEES, OFFICERS, ETC.) COVERED	The Hartford 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
TRUSTEE SIGNATURE

01/14/2025
DATE

Gary Stockmaster, Director - Treasurer
NAME AND TITLE (PRINT)

X
TRUSTEE SIGNATURE

01/14/2025
DATE

Linda Stockmaster, Secretary
NAME AND TITLE (PRINT)

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
28018 - Maplewood Cemetery Association	12/31/2024

❶ **Operating Account Balance – Beginning**……………………………. $ 44,292.00

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 BOLDED LINES MUST BE FILLED OUT)

a. Lot Sales (gross) (includes niche, crypts, mausoleums, etc.)…..	$ 53,400.00		
b. Interment income……………………………………………………	$ 31,600.00		
c. Foundations…………………………………………………………..	$ 21,545.00		
d. Dividends and Interest (deposited in reporting year)…………….	$ 17,806.00		
e. Donations and Bequests…………………………………………...	$ 10.00		
f. Other receipts (complete schedule on next page)……………….	$ 7,775.00		
g. SUBTOTAL - OPERATING REVENUES…(Add lines a-f)…		+$ 132,136.00	

DISBURSEMENTS (EXPENSES)

h. Employee Wages……………………………………………………..	$ 33,760.00		
i. Independent Contractor – Grave Opening………………………..	$ 7,591.00		
j. – Maintenance and Mowing…………..	$ 11,212.50		
k. Salaries of Officers and Directors………………………………....	$ 13,360.00		
l. Supplies and Repairs………………………………………………....	$ 5,629.32		
m. Equipment……………………………………………………………	$ 7,999.85		
n. Insurance – General Liability………………………………………	$ 2,145.19		
o. – Workers Compensation……………………………..	$ 6,088.64		
p. – Commercial Crime/Employee Dishonesty…………	$ 0.00		
q. Vandalism and Assessment Fee…………………………………..	$ 0.00		
r. Other Disbursements (complete schedule on next page)……….	$ 43,841.56		
s. SUBTOTAL - DISBURSEMENTS…(Add lines h-r)…………		-$ 131,743.06	

❷ **Net Operating Surplus OR Deficit (Operating Revenue - line g Less Disbursements - line s)** **$** 392.94

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	

❸ **TOTAL TRANSFERS TO OPERATING ACCOUNT……………………………………** **$** 0.00

TRANSFERS FROM OPERATING ACCOUNT

To Permanent Maintenance Fund*		
Minimum of 10% of Lot Sales……………………….	$ 5,405.00	
$35 per Interment…………………………………….	$ 1,610.00	
Other (Loan Payments, etc.)………………………..	$ 0.00	
To Perpetual Care Fund……………………………………………...	$ 0.00	
To Other Funds………………………………………………………..	$ 0.00	

❹ **TOTAL TRANSFERS FROM OPERATING ACCOUNT TO PM, PC, AND OTHER FUNDS…. -$** 7,015.00

Operating Account Balance – ENDING (Total lines 1 – 3 less line 4) ………………………….. $ 37,669.94

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.

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PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
28018 - Maplewood Cemetery Association	12/31/2024

Other Receipts – Detail Schedule

Disinterment	$	1,500.00
Cemetery services	$	1,391.00
Weekend-Holiday	$	4,350.00
misc.	$	534.00

Other Receipts (must equal total on line f on previous page) $ 7,775.00

Other Disbursements – Detail Schedule

Contractor - foundations	$	10,407.00
Bank service fees	$	909.48
Grounds - Landscaping	$	5,987.76
Accouting software and services	$	3,720.47
PM Required transfer	$	7,015.00
Utilities	$	9,317.36
Grave buy-back	$	1,950.00
Payroll taxes	$	4,486.70
other	$	47.79

Other Disbursements (must equal total on line r on previous page) $ 43,841.56

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.	Keybank	0768	checking	$	44,291.95	$	44,291.95
2.	Vanguard	7077	mf	$	61,704.24	$	31,010.17
3.	Vanguard	9584	mf	$	114,092.93	$	82,629.29
Total of General Fund Assets at Reporting Year End				**$**	220,089.12	$	157,931.41

*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	12/31/2024

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	$ 82,269.13	$ 63,299.63
2.	Vanguard	9513	mf	$ 45,492.03	$ 52,556.04
3.	Vanguard	9542	mf	$ 267,778.42	$ 186,089.57
A.	**Total of Permanent Maintenance Assets at Reporting Year End**			**$ 395,539.58**	**$ 301,945.24**

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

PERMANENT MAINTENANCE (PM) FUND RECONCILIATION

1. PM Fund Balance – Beginning			**$** 352,350.00
ADDITIONS TO PM			
2. Allocations from Lot Sales (at least 10% of gross lot sales)	$ 5,405.00		
3. Allocations from Interments ($35 per interment)	$ 1,610.00		
4. Allocations from Installment Payments (from Part 5A)	$ 1020		
5. Income (Interest and Dividends)	$ 1,780.71		
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)		+$ 9,815.71	
WITHDRAWALS/DEDUCTIONS FROM PM			
10.Transfer of Income (Interest and Dividends)	$ 17,805.71		
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)		-$ 17,805.71	
15. Balance at Reporting Year End (Line 1 plus Line 9, minus Line 14)			**$** 344,360.00

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	12/31/2024

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	$ 5,008.81	$ 4,620.75
Total of Special Trust Fund Assets at Reporting Year End				$ 5,008.81	$ 4,620.75

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

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1. **Does your cemetery currently, or has it ever, offered perpetual care?** ☒ **YES or** ☐ **NO**

   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://dos.ny.gov/cemetery-operators#file-annual-financial-report 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?** ☐ **YES or** ☒ **NO**

   If you answered YES to this Question, go online to http://dos.ny.gov/cemetery-operators#file-annual-financial-report and download and file Part Four B – Permanent Maintenance Loan Balance.

3. **Does your cemetery sell lots on an installment basis?** ☒ **YES or** ☐ **NO**

   If you answered YES to this Question, go online to http://dos.ny.gov/cemetery-operators#file-annual-financial-report 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?** ☐ **YES or** ☒ **NO**

   If you answered YES to this Question, go online to http://dos.ny.gov/cemetery-operators#file-annual-financial-report and download and file Part Five B – Supporting Schedules.

5. **Does your cemetery file Form 990 or Form 990-EZ with the IRS?** ☒ **YES or** ☐ **NO**

   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.

6. **Does your cemetery have outstanding certificates of indebtedness or land share certificates?** ☐ **YES or** ☒ **NO**

   If you answered YES to this Question, go online to http://dos.ny.gov/cemetery-operators#file-annual-financial-report and download and file Part Six – Certificates of Indebtedness and Land Share Certificates.

If you answered **NO to ALL** of the above 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 the market value of 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.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR A – PERPETUAL CARE TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
28018 - Maplewood Cemetery Association	12/31/2024

PERPETUAL CARE FUND – SCHEDULE OF ACCOUNTS and BALANCES (IF PERPETUAL CARE IS OR HAS EVER BEEN OFFERED)

Perpetual Care (PC) Assets – List reporting year end balances of all accounts containing PC funds. For all investment accounts, also list cost basis. Attach schedule or list 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	0997	mf	$ 1,517.64	$ 1,400.00
A.	**Total of Perpetual Care Assets at Reporting Year End**			**$ 1,517.64**	**$ 1,400.00**

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

PERPETUAL CARE (PC) FUND RECONCILIATION

❶ PC Fund Balance – Beginning **$** 1,482.84

ADDITIONS TO PC

2. Allocations from Endowments	$ 0.00		
3. Income (Interest and Dividends)	$ 34.80		
4. Realized Capital Gains	$ 0.00		
5. Other Additions to PM	$ 0.00		
❻ SUBTOTAL ADDITIONS (Lines 2 through 5)		+$ 34.80	

WITHDRAWALS/DEDUCTIONS FROM PC

7.Transfer of Income (Interest and Dividends)	$ 0.00		
8. Realized Capital Losses	$ 0.00		
9. Deduction of 2/3 of investment advisory fees on PC account	$ 0.00		
❿ SUBTOTAL DEDUCTIONS (Lines 7 through 9)		-$ 0.00	

11. Balance at Reporting Year End
(Line 1 plus Line 6, minus Line 10) **$** 1,517.64

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PART FOUR B – PERMANENT MAINTENANCE TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
28018 - Maplewood Cemetery Association	12/31/2024

PERMANENT MAINTENANCE LOAN BALANCE – as approved by the NYS Cemetery Board

Schedule A

1. Beginning of Reporting Year Unpaid Balance	$	0.00
2. Less: Loan Repayments made in the Current Reporting Year (line 5 of PM Fund Reconciliation)	($	0.00)
3. Plus: New Loans Granted in Reporting Year (line 5 of PM Fund Reconciliation)	$	0.00
4. **Balance – End of Reporting Year***	$	0.00

* If the cemetery has multiple PM Loans provide a separate schedule for each loan

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PART FIVE A – SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
28018 - Maplewood Cemetery Association	12/31/2024

INSTALLMENT PAYMENTS ON LOT SALES – RECEIVED CURRENT REPORTING YEAR

Schedule A

Select which method of making deposits to the PM Fund you elected:

☐ 1) By depositing the full amount required by N-PCL Section 1507 on the entire sale in lump sum at the time the installment sale contract is signed and any initial payment is received. (19 NYCRR §201.20[B][1])

OR

☐ 2) By depositing at least ten percent (10%) of any initial payment and each installment payment as such payments are received until the full amount required by N-PCL Section 1507 on the entire sale has been deposited to the fund. (19 NYCRR §201.20[B][2])

If you selected (1) above, complete Schedule A-1. If you selected (2) above, complete Schedule A-2

Schedule A-1

1.	Total Value of New Installment Payment Contracts	$ 0.00
2.	10% of Line 1	$ 0.00
3.	Less: PM Funds Returned on Cancelled Installment Lot Sales	($ 0.00)
4.	**Net PM Allocation on Installment Lot Sales (Line 2 minus Line 3)**	$

Schedule A-2

1.	Installment Payments Collected	$ 10,200.00
2.	Less Payments Returned on Cancelled Installment Lot Sales	($ 0.00)
3.	Net Installment Lot Sales (Line 1 minus Line 2)	$ 10,200.00
4.	**PM Allocation (10 of Line 3)**	$

<u>Enter amount from Line 4 of either Schedule A-1 or A-2 on Page 4 Line 4 “Allocations from Installment Lot Sales” on Part Three of Annual Report Form.</u>

Enter percentage of Lot Sales allocated to PM pursuant to Election 2. NOTE: Cannot be less than ten (10) percent.

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PART FIVE B – SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
28018 - Maplewood Cemetery Association	12/31/2024

PRE-NEED SALES CONTRACTS RECEIVED RECONCILIATION INTERMENT AND OTHER SERVICES AND MERCHANDISE

Schedule B

	Interment Services	Merchandise
Balance – Beginning of Reporting Year	**$ 0.00**	**$ 0.00**
Sales:		
Add – Payments Received This Reporting Year	$ 0.00	$ 0.00
Less – Payments Received on Contracts Cancelled This Reporting Year	$ 0.00	$ 0.00
Less – Contracts Delivered This Reporting Year	$ 0.00	$ 0.00
Balance – End of Reporting Year	**$ 0.00**	**$ 0.00**

PRE-NEED TRUST FUNDS – RECONCILIATION (IF THE CEMETERY HAS SUCH TRUST FUNDS)

List cash and investments of Pre-Need Trust Funds. **Include accounts for pre-need sales of merchandise such as Bronze markers and services such as interment fees.** For all investment accounts also list cost basis. 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.	None provided	---	---	$ ---	$ ---
Total Pre-Need Trust Fund Assets at Reporting Year End				**$ 0.00**	**$ 0.00**

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

PRE-NEED CONTRACTS DELIVERED RECONCILIATION SERVICES AND MERCHANDISE

	Sale Amount Collected	Reporting Year Delivery Cost	Difference
Delivered Contracts – Reporting Year			
Pre-Need Services	$ 0.00	$ 0.00	$ 0.00
Pre-Need Merchandise	$ 0.00	$ 0.00	$ 0.00
Totals	**$ 0.00**	**$ 0.00**	**$ 0.00**