

**DEPARTMENT OF STATE
DIVISION OF CEMETERIES
MEMORANDUM**

TO: Lewis A. Polishook, Director

FROM: Samuel M. Sciria, Senior Accountant

SUBJECT: **Maplewood Cemetery
Monroe County #28-018**

DATE: 9/20/16

RE: Field Examination & Trust Fund Verification

On 5/12/16, an examination was conducted on the financial records of the subject cemetery. Gary Stockmaster, treasurer, (585) 672-1020, was contacted on that date. Records were found to be in good order. All assets were verified. The results of the examination are as follows:

FIELD EXAMINATION & TRUST FUND VERIFICATION - BALANCES 12/31/15:

PERMANENT MAINTENANCE FUND:

The cemetery allocates 10% of lot sales & \$35 per interment to principal. Fund assets and restricted principal totaled \$244,596 per the attached schedule.

PERPETUAL CARE FUND:

The fund consists of individual endowments for lot care. Fund assets and restricted principal totaled \$1,400 per the attached schedule.

SPECIAL TRUST FUND:

- 1. FLORAL FUND:** Fund assets totaled \$4,621 per the attached schedule. Restricted principal totaled \$3,000. Income is usable for flowers on the donor's lots.

GENERAL FUND:

Assets totaled \$66,240 per the attached schedule.

FINANCIAL POSITION:

Management was advised to review its rates & charges annually to keep pace with current and future costs and to increase its trust fund base. Expenses are fair and reasonable. Advice on continued careful fiscal management was given.

STATISTICAL DATA:

Lot price per grave	\$900	Adult Interment Charge	\$700
Cremains Charge	\$500	Total Assets	\$316,857
Acreage	23.5 (7 Sold)	Incorporated	1896

FURTHER DATA:

Service charges are approved. The cemetery carries bonding insurance on the treasurer. Annual meetings are held as required.

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