

Cemetery Name: **Maplewood Cemetery**

Cemetery ID: **28-018**

Review Period: **1/1/2016 – 12/31/2023**

RECORDS REQUESTED <i>Please make the following items available for review for all the years indicated above</i>	Please indicate if N/A
1. Copy of most recent rate list and price list	
2. Copy of most recent Rules & Regulations	
3. Lot Sales Records – Provide the following information regarding lot sales:	
A. Lot sale ledger book	
B. Copies of deeds	
C. Map(s)	
D. Any other references specific to lot sales	
4. Burial Records – Provide the following information regarding burial records:	
A. Interment/burial ledger book	
B. Photocopies of burial transit permits	
C. Cremation certificates	
D. Any other references specific to burials	
5. Board Meeting Minutes	
A. Annual lot owners meeting	
B. Special meetings (if applicable)	
6. Other Revenue Sources if applicable:	
A. Donations	
B. Assistance from town	
C. Bequests (provide a copy of Will for any bequests received during review period)	
7. Expense Invoices	
A. Copies of expense invoices	
B. Copies of agreements for services provided at no charge to the cemetery	
C. Copies of all invoices for any board applications or monument repair grants during examination period	
D. Proof of payment for any board application or monument repair grants during examination period	
8. Bank Statements – Checking Account	
A. Provide a list of all authorized signors and a written explanation of the process of bank reconciliation and review by trustee independent of check signing	
B. All bank statements for checking account and check images during examination period	
C. Corresponding checkbook register/ledger	
9. Bank Statements – CDs, Savings Accounts	
A. All bank statements during the examination period	
B. For CDs: provide maturity dates and interest yield	
C. Provide written explanation of where interest earnings are deposited to	
10. Brokerage Statements – Please include cost and market value of holdings	
A. All year-end statements during examination period	
B. Provide written explanation of where dividend earnings are deposited	
C. Provide frequency of deposit of permanent maintenance fund allocations for lot sales and burials	
11. Insurance	
A. Provide a copy of all insurance policies (including the required commercial crime/employee dishonesty policy)	

Completed by (Trustee Name/Title): _____

Senior Accountant: Sarah Levin
 NYS Division of Cemeteries: Buffalo/North