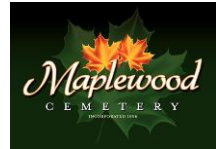


MWC PM Report Training

The Maplewood Cemetery Financial Process



Introduction

Welcome to PM Report Training!

“A cemetery’s permanent maintenance account is its financial commitment to its future care. Over time, these funds must grow to meet the maintenance needs of the sold-out cemetery. It is essential to collect enough money as sales are made and to invest the funds wisely, so the purchasing power will grow and keep pace with increases in maintenance expenses”.

John F. Llewellyn, A Cemetery Should be Forever

Please read the NYS **cemeteries-101-accounting-basics.pdf** document on MWC Admin.

Information needed for this PM report requires data from:

- QuickBooks Online (**QBO**)
- MWC Admin
- MS Access database
- MS Excel

Permanent Maintenance (PM)

- The principal is INVIOLE. The cemetery cannot spend the principal. The Division calculates the principal at time of review.
- The cemetery can use income (dividends and interest) to maintain and preserve the cemetery.
- Realized capital gains are not income and are restricted as principal.
- Savings account/Investment vehicles (stocks, bonds, other marketable securities)
- Invest in publicly-traded funds. Avoid community and private foundations.



Department of State
Cemeteries

MWC PM Report Training

The Maplewood Cemetery Financial Process



PM Allocations



- A minimum of 10% of **lot sales**.
- \$35 from each **interment** (full body and cremated remains), entombment, and inurnment. 100% of pet interment fees.
- The cemetery can vote to increase the allocations.
- Gross income to GF, then transfer PM allocations to PM account, at least quarterly.



- The PM calculations, deposits, and maintenance are the primary focus of any NYS audit.
- Any errors found will have to be corrected before the audit will be closed.
- There are associated reports that will involve the NYS Vandalism and Assessment fees and the NYS Annual Report.
- NYS differentiates the funds for the PM calculations by:
 - **Grave Sales:**
 - Full payments
 - Partial payments
 - Perpetual Care
 - Special Trusts
 - **Interments:**
 - Full Burials
 - Cremations
 - In state
 - Out of state

MWC PM Report Training

The Maplewood Cemetery Financial Process



I prefer to think of these PM accounts as a cemetery retirement account!

The PM deposits are calculated and deposited each quarter. Any errors in the quarterly amounts can be corrected by adjusting the deposits and making note of the reasons.

The PM calculations are not difficult to do. The difficulty is making sure that the data is correct. This is an area that an internal MWC audit could focus on to help.

I have created a MS Excel spreadsheet to load the data and calculate the required PM amounts. Let's start with the **Grave Sale PM first**.

Step 1: QBO: Run the MWC - Grave Sale Income Report, below is the beginning of that report.

MAPLEWOOD CEMETERY ASSOCIATION							
Grave Sale Income Report							
January - December 2023							
	Date	Transaction Type	Num	Name	Memo/Description	Account	Amount
Sales of Product Income	01/03/2023	Pledge	1874	Bezant, Wayne:Grave Sale Sec K Row 15 #2	Grave Sale Sec K Row 15 #2	Sales of Product Income	100.00
	01/07/2023	Pledge	1848	Hayes, Jeffery & Deborah:Grave Sale Sec K Row 14 #19 (Deborah)	Grave Sale Sec K Row 14 #19 (Deborah)	Sales of Product Income	300.00
	01/12/2023	Pledge	1969	McCarthy, Rita & Tim:Grave Sale Sec J Row 16 #10	Grave Sale Sec J Row 16 #10 (Rita & Tim)	Sales of Product Income	100.00
	01/12/2023	Pledge	1968	McCarthy, Rita & Tim:Grave Sale Sec J Row 16 #9 (Grace)	Grave Sale Sec J Row 16 #9 (for Grace Dean)	Sales of Product Income	1,200.00
	01/12/2023	Pledge	1970	Quaring, Cindy:Grave Sale Sec J Row 6 #1	Grave Sale Sec J Row 6 #1	Sales of Product Income	1,200.00
	01/14/2023	Pledge	1972	Quaring, Cindy:Grave Sale Sec J Row 6 #2	Grave Sale Sec J Row 6 #2	Sales of Product Income	100.00
	01/22/2023	Pledge	1827	Burkhardt, Carl & Gail:Grave Sale Sec J Row 15 #2 (Carl)	Grave Sale Sec J Row 15 #2 (Carl)	Sales of Product Income	50.00
	01/22/2023	Pledge	1826	Burkhardt, Carl & Gail:Grave Sale Sec J Row 15 #1 (Gail)	Grave Sale Sec J Row 15 #1 (Gail)	Sales of Product Income	50.00
	01/27/2023	Pledge	1874	Bezant, Wayne:Grave Sale Sec K Row 15 #2	Grave Sale Sec K Row 15 #2	Sales of Product Income	100.00
	01/31/2023	Pledge	1360	Semmler, Hugh and Anita:Grave Sale Sec K Row 17 #18	Grave Sale Sec K Row 17 #18 (Anita)	Sales of Product Income	100.00
	01/31/2023	Pledge	1980	Edkins, Neil and Phyllis:Grave Sale	Sec K Row 17 #3	Sales of Product Income	1,200.00
	02/01/2023	Pledge	1972	Quaring, Cindy:Grave Sale Sec J Row 6 #2	Grave Sale Sec J Row 6 #2	Sales of Product Income	50.00
	02/10/2023	Pledge	1982	Angelina E. Quaring	Section: J Lot: 5 Grave: #1	Sales of Product Income	100.00
	02/22/2023	Pledge	1827	Burkhardt, Carl & Gail:Grave Sale Sec J Row 15 #2 (Carl)	Grave Sale Sec J Row 15 #2 (Carl)	Sales of Product Income	100.00

Step 2: QBO: At the top-right of the report just run, click on the EXPORT to Excel option.

Grave Sale Income Report

Report period

This Year-to-date

01/01/2023

to

12/31/2023

Customize

Save customization

Rows/columns

Accounting method

Group by

Account

☒ Cash

☐ Accrual

Run report

Filters: Transaction Type X Distribution Account X Class X

Sort

Add notes



MAPLEWOOD CEMETERY ASSOCIATION

Grave Sale Income Report

January - December 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
▼ Sales of Product Income						
01/03/2023	Pledge	1874	Bezant, Wayne:Grave Sale Sec K ...	Grave Sale Sec K Row 15 #2	Sales of Product Income	100.00
01/07/2023	Pledge	1848	Hayes, Jeffery & Deborah:Grave ...	Grave Sale Sec K Row 14 #19 (D...	Sales of Product Income	300.00
01/12/2023	Pledge	1968	McCarthy, Rita & Tim:Grave Sale ...	Grave Sale Sec J Row 16 #9 (for ...	Sales of Product Income	1,200.00
01/12/2023	Pledge	1969	McCarthy, Rita & Tim:Grave Sale ...	Grave Sale Sec J Row 16 #10 (Rit...	Sales of Product Income	100.00

MWC PM Report Training

The Maplewood Cemetery Financial Process



Step 3: The Excel file should have been exported and downloaded to your Download directory as:

MAPLEWOOD+CEMETERY+ASSOCIATION_Grave+Sale+Income+Report.xlsx

Step 4: Open this file in Excel.

MAPLEWOOD CEMETERY ASSOCIATION							
Grave Sale Income Report							
January - December 2023							
	Date	Transaction Type	Num	Name	Memo/Description	Account	Amount
Sales of Product Income	01/03/2023	Pledge	1874	Bezant, Wayne:Grave Sale Sec K Row 15 #2	Grave Sale Sec K Row 15 #2	Sales of Product Income	100.00
	01/07/2023	Pledge	1848	Hayes, Jeffery & Deborah:Grave Sale Sec K Row 14 #19 (Deborah)	Grave Sale Sec K Row 14 #19 (Deborah)	Sales of Product Income	300.00
	01/12/2023	Pledge	1969	McCarthy, Rita & Tim:Grave Sale Sec J Row 16 #10	Grave Sale Sec J Row 16 #10 (Rita & Tim)	Sales of Product Income	100.00
	01/12/2023	Pledge	1968	McCarthy, Rita & Tim:Grave Sale Sec J Row 16 #9 (Grace)	Grave Sale Sec J Row 16 #9 (for Grace Dean)	Sales of Product Income	1,200.00
	01/12/2023	Pledge	1970	Quaring, Cindy:Grave Sale Sec J Row 6 #1	Grave Sale Sec J Row 6 #1	Sales of Product Income	1,200.00
	01/14/2023	Pledge	1972	Quaring, Cindy:Grave Sale Sec J Row 6 #2	Grave Sale Sec J Row 6 #2	Sales of Product Income	100.00
	01/22/2023	Pledge	1827	Burkhardt, Carl & Gail:Grave Sale Sec J Row 15 #2 (Carl)	Grave Sale Sec J Row 15 #2 (Carl)	Sales of Product Income	50.00
	01/22/2023	Pledge	1826	Burkhardt, Carl & Gail:Grave Sale Sec J Row 15 #1 (Gail)	Grave Sale Sec J Row 15 #1 (Gail)	Sales of Product Income	50.00
	01/27/2023	Pledge	1874	Bezant, Wayne:Grave Sale Sec K Row 15 #2	Grave Sale Sec K Row 15 #2	Sales of Product Income	100.00
	01/31/2023	Pledge	1360	Semmler, Hugh and Anita:Grave Sale Sec K Row 17 #18	Grave Sale Sec K Row 17 #18 (Anita)	Sales of Product Income	100.00
	01/31/2023	Pledge	1980	Edkins, Neil and Phyllis:Grave Sale	Sec K Row 17 #3	Sales of Product Income	1,200.00
	02/01/2023	Pledge	1972	Quaring, Cindy:Grave Sale Sec J Row 6 #2	Grave Sale Sec J Row 6 #2	Sales of Product Income	50.00
	02/10/2023	Pledge	1982	Angelina E. Quaring	Section: J Lot: 5 Grave: #1	Sales of Product Income	100.00
	02/22/2023	Pledge	1827	Burkhardt, Carl & Gail:Grave Sale Sec J Row 15 #2 (Carl)	Grave Sale Sec J Row 15 #2 (Carl)	Sales of Product Income	100.00

Step 5: Open the **MWC PM Q4.xlsx** file (in this example is showing the entire year). Go to the 'Grave Sales' tab.

You will see the **FY Quarters** labeled with subtotals calculated for each quarter.

1Q = January+February+March data, 2Q= April, May, June data, etc.

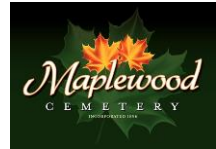
Step 6: Copy the data, quarter by quarter, from the **MAPLEWOOD+CEMETERY+ASSOCIATION_Grave+Sale+Income+Report.xlsx** file to the **MWC PM Q4.xlsx**.

	A	B	C	D	E	F	G	H
1	Class	Date	Type	Num	Name	Memo/Description	Class	Amount
2	1Q GRAVE SALES							
3	Grave Sale	01/03/2023	Pledge	1874	Bezant, Wayne:Grave Sale Sec K Row 15 #2	Grave Sale Sec K Row 15 #2	Sales of Product Income	\$100
4	Grave Sale	01/07/2023	Pledge	1848	Hayes, Jeffery & Deborah:Grave Sale Sec K Row 14 #19 (Deborah)	Grave Sale Sec K Row 14 #19 (Deborah)	Sales of Product Income	\$300
5	Grave Sale	01/12/2023	Pledge	1968	McCarthy, Rita & Tim:Grave Sale Sec J Row 16 #9 (Grace)	Grave Sale Sec J Row 16 #9 (for Grace Dean)	Sales of Product Income	\$1,200
6	Grave Sale	01/12/2023	Pledge	1969	McCarthy, Rita & Tim:Grave Sale Sec J Row 16 #10	Grave Sale Sec J Row 16 #10 (Rita & Tim)	Sales of Product Income	\$100
7	Grave Sale	01/12/2023	Pledge	1970	Quaring, Cindy:Grave Sale Sec J Row 6 #1	Grave Sale Sec J Row 6 #1	Sales of Product Income	\$1,200
8	Grave Sale	01/14/2023	Pledge	1972	Quaring, Cindy:Grave Sale Sec J Row 6 #2	Grave Sale Sec J Row 6 #2	Sales of Product Income	\$100
9	Grave Sale	01/22/2023	Pledge	1826	Burkhardt, Carl & Gail:Grave Sale Sec J Row 15 #1 (Gail)	Grave Sale Sec J Row 15 #1 (Gail)	Sales of Product Income	\$50
10	Grave Sale	01/22/2023	Pledge	1827	Burkhardt, Carl & Gail:Grave Sale Sec J Row 15 #2 (Carl)	Grave Sale Sec J Row 15 #2 (Carl)	Sales of Product Income	\$50
11	Grave Sale	01/27/2023	Pledge	1874	Bezant, Wayne:Grave Sale Sec K Row 15 #2	Grave Sale Sec K Row 15 #2	Sales of Product Income	\$100
12	Grave Sale	01/31/2023	Pledge	1360	Semmler, Hugh and Anita:Grave Sale Sec K Row 17 #18	Grave Sale Sec K Row 17 #18 (Anita)	Sales of Product Income	\$100
13	Grave Sale	01/31/2023	Pledge	1980	Edkins, Neil and Phyllis:Grave Sale	Sec K Row 17 #3	Sales of Product Income	\$1,200
14	Grave Sale	02/01/2023	Pledge	1972	Quaring, Cindy:Grave Sale Sec J Row 6 #2	Grave Sale Sec J Row 6 #2	Sales of Product Income	\$50
15	Grave Sale	02/10/2023	Pledge	1982	Angelina E. Quaring	Section: J Lot: 5 Grave: #1	Sales of Product Income	\$100
16	Grave Sale	02/22/2023	Pledge	1826	Burkhardt, Carl & Gail:Grave Sale Sec J Row 15 #1 (Gail)	Grave Sale Sec J Row 15 #1 (Gail)	Sales of Product Income	\$100

If more rows are needed for a particular quarter, insert the rows needed and make sure the subtotal calculation range is correct.

MWC PM Report Training

The Maplewood Cemetery Financial Process



Once the data is placed in the corresponding quarter area, the bottom of the 'Grave Sales' sheet should look something like:

GRAVE SALES - TOTAL										\$49,000.00		
PM Required: 10% of Grave Sales												
PM Amount transferred to Vanguard PM #3542												
Full and Partial payments are included												
Use QBO: Grave Sales Income Report												
QBO: This Report includes payment plan deposits												
Quarter										Date	Grave Sale \$	PM Due
1Q										4/5/2023	\$ 7,700.00	\$770
2Q										7/1/2023	\$7,500.00	\$750
3Q										10/1/2023	\$ 13,250.00	\$1,325
4Q										1/2/2024	\$ 20,550.00	\$2,055
4Q Adj												\$0
Totals:											\$ 49,000.00	\$4,900

- Create a copy of this spreadsheet each year and update it each quarter.
- Save these spreadsheets, print them out and attached the Vanguard deposit acknowledgments.
- You will need these for any NYS audit.

Now we'll move on to the **Interments PM** calculations. This is a similar process to the Grave Sales PM.

Step 1: QBO: Run the MWC - **Interment Report**, below is the beginning of that report.

Filters: Product/Service X Class X A/R Paid X

Sort Add notes



MAPLEWOOD CEMETERY ASSOCIATION
Interment Report
January - December 2023

DATE	NUM	NAME	MEMO/DESCRIPTION	QTY	AMOUNT	BALANCE	PAID
Cem Services							
Interment							
Cremation							
03/28/2023	1993	James Lill	Robert VanValkenburg to be inte...	-1.00	600.00	600.00	Paid
03/28/2023	1994	Nancy Connor	Nancy Connor, CRE, F40 #8	-1.00	600.00	1,200.00	Paid
04/25/2023	2007	John Eugene Phillips	John Eugene Phillips, H15 #7 (C...	-1.00	600.00	1,800.00	Paid
04/25/2023	2008	Jessica (David) Kim (Hohl)	Jessica Kim, CRE grave opening ...	-1.00	600.00	2,400.00	Paid
04/28/2023	2011	Nancy A. Connor	GO: Nancy A. Connor F202 #6, ...	-1.00	600.00	3,000.00	Paid
04/29/2023	2010	Linda A. Becker	GO: Linda Becker, CRE F207 #6	-1.00	600.00	3,600.00	Paid
05/03/2023	2004	Mary A. Ferera	Anthony R. Ferera, F112 #8, Cre...	-1.00	600.00	4,200.00	Paid

Step 2: QBO: At the top-right of the report just run, click on the EXPORT to Excel option

Step 3: The Excel file should have been exported and downloaded to your Download directory as:

MAPLEWOOD+CEMETERY+ASSOCIATION_Interment+Report.xlsx

Revision date: 1/7/2024

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MWC PM Report Training

The Maplewood Cemetery Financial Process



Step 4: Open this file in Excel.

Step 5: Open the [MWC PM Q4.xlsx](#) file (in this example is showing the entire year). Go to the 'Interments' tab.

You will see the **FY Quarters** labeled with subtotals calculated for each quarter. The data is also grouped by type of interment: **Cremation or Full Interment**. The other groups or categories will not be copied into this PM report.

1Q = January+February+March data, 2Q= April, May, June data, etc.

Step 6: Copy the data, quarter by quarter, from the [MAPLEWOOD+CEMETERY+ASSOCIATION_Interment+Report.xlsx](#) file to the [MWC PM Q4.xlsx](#).

You may notice that there a very few or no cremation interments in the 1st quarter. MWC normally halts cremation interment during the winter months.

	A	B	C	D	E	F	G	H	I	J	K
		Class	Date	Num	Name	Memo/Description	Qty	Amount			Total
2						1Q CREMATIONS					\$ -
3	CRE										
4	CRE										
5	CRE										
6	CRE										
7	CRE										
8	CRE										
9	CRE										
10						2Q CREMATIONS					\$ 13,800
11	CRE	Cremation	04/25/2023	2007	John Eugene Phillips	John Eugene Phillips, H15 #7 (CRE)	-1	\$600.00			
12	CRE	Cremation	04/25/2023	2008	Jessica (David) Kim (Hohl)	Jessica Kim, CRE grave opening B116	-1	\$600.00			
13	CRE	Cremation	04/28/2023	1993	James Lill	Robert VanValkenburg to be interred	-1	\$600.00			
14	CRE	Cremation	04/28/2023	2011	Nancy A. Connor	GO: Nancy A. Connor F40 #8, CRE	-1	\$600.00			
15	CRE	Cremation	04/29/2023	2010	Linda A. Becker	GO: Linda Becker, CRE F207 #6	-1	\$600.00			
16	CRE	Cremation	05/03/2023	2004	Mary A. Ferera	Anthony R. Ferera, F112 #8, Cremati	-1	\$600.00			
17	CRE	Cremation	05/12/2023	2029	Zingo, Robert and Doris	Doris Zingo, F197 #6 CRE GO	-1	\$600.00			
18	CRE	Cremation	05/12/2023	2029	Zingo, Robert and Doris	Robert Zingo, F197 #6 CRE GO	-1	\$600.00			
19	CRE	Cremation	05/12/2023	2030	Cathy Mummerv	Cathy (Zingo) Mummerv, F197 #5 CR	-1	\$600.00			

		Class	Date	Num	Name	Memo/Description	Qty	Amount			
						FULL INTERMENTS					
						1Q Interments					\$ 4,800
	FULL	Full Interment	01/12/2023	1971	Quaring, Cindy:Interment S	GO: Thomas Quaring J6 #1	-1	\$800.00			
	FULL	Full Interment	01/22/2023	1973	McCarthy, Rita & Tim:Grav	MWC Interment Charge (Adult or Ch	-1	\$800.00			
	FULL	Full Interment	01/22/2023	1975	Edward L. Martin	MWC Interment Charge (Adult or Ch	-1	\$800.00			
	FULL	Full Interment	01/22/2023	1974	Quaring, Cindy:Grave Sale	Grave Opening	-1	\$800.00			
	FULL	Full Interment	02/17/2023	1983	Timothy A. Montalbano	MWC Interment Charge (Adult or Ch	-1	\$800.00			
	FULL	Full Interment	03/12/2023	1990	Kathleen A. Callagee	MWC Interment Charge (Adult or Ch	-1	\$800.00			
	FULL										
	FULL										
	FULL										
	FULL										
						2Q Interments					\$ 4,000
	FULL	Full Interment	04/01/2023	1999	Cohen, Marvin and Pamela	MWC Interment Charge (Adult or Ch	-1	\$800.00			
	FULL	Full Interment	04/07/2023	2001	Harold Robert Feasel	Harold Robert Feasel, H3 #1	-1	\$800.00			
	FULL	Full Interment	04/17/2023	2002	Thomas F. Bonakey	MWC Interment Charge (Adult or Ch	-1	\$800.00			
	FULL	Full Interment	05/02/2023	2017	Katie Burns:Katie Burns, Ra	GO: Rachel Gaskill J10 #26 (Full inte	-1	\$800.00			
	FULL	Full Interment	05/19/2023	2042	Vogel, Helen	Helen Vogel, Full, F42 #3	-1	\$800.00			
	FULL										

Revision date: 1/7/2024

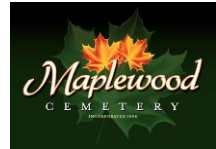
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MWC PM Report Training

The Maplewood Cemetery Financial Process



An Interment summary of the total number of Cremation and Full Burials is calculated at the bottom of this worksheet. The amount of income and the amount of PM due per quarter is also calculated.

QB: Interment Report (PM Req)				
Summary				
			\$ 22,800	CRE 39
			\$ 15,200	FULL 18
Interment Total:				
			\$ 38,000	Total: 57 FYTD
NYS Requires \$35 per interment for PM PM Amount transferred to Vanguard PM #9542 Use QBO: Interments Report 1 then: Convert Qty and Amount values from 'Text' to 'Num'				
Quarter	Date	# CRE	# INT	PM Due
1Q	4/5/2023	0	5	\$175
2Q	7/1/2023	23	5	\$980
3Q	10/1/2023	7	5	\$420
4Q	1/2/2024	9	3	\$420
4Q Adj		0	0	\$0
Totals:		39	18	\$1,995

The **SUMMARY** tab shows both the PM Amounts due for the Interments and the Grave Sales.

You will notice that there are 'yellow' highlights indicating 'Adjustments' were made to the deposits. The QBO Reports continue to be modified, by us, to make sure that the PM data and calculations are correct. The adjustments were due to the report data filters missing some of the quarterly partial payments.

PM Review Summary: FY 2023					
PM Interments					
Quarter	Date Pd	# CRE	# Int	PM Due	PM Paid
1Q	4/5/2023	0	5	\$175	\$140
2Q	7/1/2023	23	5	\$980	\$1,015
3Q	10/1/2023	7	5	\$420	\$350
4Q	1/2/2024	9	3	\$420	\$420
4Q Adjusted		0	0	\$0	
Totals:		39	18	\$1,995	\$1,925
PM Grave Sales					
Quarter	Date	Grave Sale \$	PM Due	PM Paid	
1Q	4/5/2023	\$7,700	\$770	\$600	
2Q	7/1/2023	\$7,500	\$750	\$920	
3Q	10/1/2023	\$13,250	\$1,325	\$1,325	
4Q	1/2/2024	\$20,550	\$2,055	\$2,055	
4Q Adjusted		\$0			
Totals:		\$49,000	\$4,900	\$4,900	
PM Amounts transferred to Vanguard PM #9542 (PM3)					
New Format on data tabs. Using QB Online reports					

- Also note that if any other adjustment is required that there is a 4Q Adjusted row to record that deposit.

- TIP: There are 2 funds in the PM3 Vanguard PM **9542 account where the PM deposits are made. Deposit the PM Interment amount in 1 fund and the PM Grave Sales amount in the other fund.

- Print the Vanguard confirmation and attach that to the printout of this entire spreadsheet.

MWC PM Report Training

The Maplewood Cemetery Financial Process



Wrapping Up:

The percentage of Grave Sale contribution to deposit into a PM account should be reviewed periodically. MWC board changed the percentage years ago from 25% to 10%. The discussion on whether the higher or lower percentage is best for MWC may vary over time. The lower percentage keeps more money in the GF for operating while the higher percentage adds more funding to the (retirement) PM account. The higher percentage in PM could potentially generate more dividends and interest that would then be transferred to the GF.

Conclusion: The PM accounts and overall money management is the primary focus of any NYS audit. This should be a good way for any MWC audit committee to learn how the cemetery works.

Remember that grave sale payment plans may run over the FY boundaries. Graves that were sold and placed in the payment plan that were purchased in a previous year will not be counted as GRAVES SOLD in this FY but will count as GRAVE SALES income. The PM will be deposited appropriately since any partial payments are included in that income. The NYS Annual report will want the breakout of partial payments vs. full grave payments. The annual report will also want to know how any out of state cremations were interred.

Other Reference materials: All are on the [MWC Admin website](#).

Reports/NYS Cemetery Div

- cemeteries-101-basics
- cemeteries-101-accounting-basics
- Not-For-Profit-Corporation-Law-Article-15-Public-Cemetery-Corporations
- NYS public cemetery regulations
- NYS treasurers-manual-final-100611

Reports/Training

- MWC Treasurer QBO Training
- MWC Treasurer Training
- MWC Sales Training
- MWC Business Reports
- MWC PM Reports (this document)
- MWC Graves SOLD Reports
- MWC Section Maps Training