

# **DIVISION OF CEMETERIES**

STATE OF NEW YORK  
**DEPARTMENT OF STATE**  
ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001  
TELEPHONE: (518) 474-6226  
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KATHY HOCHUL  
GOVERNOR

**CEMETERY BOARD**  
ROBERT J. RODRIGUEZ  
ACTING SECRETARY OF STATE  
CHAIR

LETITIA JAMES  
ATTORNEY GENERAL

MARY T. BASSETT, M.D., M.P.H.  
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director

CC: JOSEPH BALL, Office of General Counsel  
ROBERT VANDERBLES, Office of General Counsel

SUBJECT: THE WOODLAWN CEMETERY, No. 03-002

RE: ADDITIONAL NICHES IN EXISTING MAUSOLEUM

DATE: DECEMBER 23, 2021

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The Woodlawn Cemetery, located in Bronx County, New York (the Cemetery) seeks approval of the addition of 208 granite-front niches to a currently empty area of one of its existing mausoleums. This project is substantially identical to another project the Cemetery completed in another area of its mausoleum building.

The Division recommends approval.

## **Exhibits**

- A. December 23, 2021 Report of Senior Accountant Vince Gimondo
- B. Columbarium Application
- C. Board Minutes
- D. Conflict of Interest Policy
- E. Vendor Proposal
- F. Rendering of Project
- G. Income, Expenses, Fund Balances (Schedule A0)
- H. Income Projection (Schedule B)
- I. Sign Posted at Location (not required)
- J. Map Showing Location of Mausoleum
- K. Cemetery 990s

## **Background**

The Cemetery dates from 1863 and is approximately 398 acres, all of which are developed. The Cemetery is consistently well maintained and responds rapidly to address issues that arise. As described in the accompanying report of Senior Accountant Vince Gimondo, the Cemetery appears to be in compliance with all applicable Division statutes and regulations.

The Cemetery has very few unsold graves and primarily sells crypt and niche space now. It has 234 outdoor, 168 indoor granite-front, and 67 glass-front niches remaining. It sold 210 crypts and 488 niches in 2020, and 224 crypts and 347 niches in 2021 (to date)

## **The Project**

The Cemetery plans to install 208 granite-front niches in an area of its Garden Conservatory Mausoleum that currently just has plain granite walls. The project, similar to a nearby project in the same area of the mausoleum, will not noticeably change the aesthetic of that area. The Cemetery has also successfully installed glass-front niches in an atrium in this mausoleum.

### **Compliance With 19 NYCRR section 201.11**

- 1. Whether the proposed construction has the approval of the corporation's lot owners, obtained at a special or regular meeting. If not, a description of the authorization or approval obtained.**

The Cemetery's Board approved this project; the meeting minutes are attached as Exhibit C.

- 2(A). The name of the licensed architect or engineer and the estimated total costs of construction, including land to be appropriated, landscaping, embellishments and other features.**

There is no licensed engineer or architect on this project, and no land will be appropriated. The contractor is Matthews Gibraltar Mausoleum and Construction Co. Total estimated cost is \$119,940.

- (B) A map or sketch indicating the location of the building, together with a general description including the number of crypts and niches.**

See Exhibits J and F. The additional niches will be added on top of an empty granite wall in a side area of the mausoleum and will not change its overall aesthetic. The total number of additional niches is 208.

- (C) Whether the proposed construction is the complete structure or whether units are to be added later. If future units are contemplated, the extent of such commitment or plan.**

The proposed addition is the complete structure. It is possible that the Cemetery will add additional niches in its mausoleum buildings but there are no current plans to do that.

- 3. The source of funds to pay for the construction and the terms of payment.**

The Cemetery will pay for this project out of its general fund, which as of December 31, 2020 had just under \$160 million.

- 4. An estimate of the trust funds and the current maintenance funds required to maintain and preserve the facility, covering the year-to-year maintenance and long-term preservation.**

The additional niches will not require any additional funds for maintenance of the mausoleum.

- 5. An estimate of the cumulative total revenues from sales based on the projected selling prices.**

See the accompanying report of Senior Accountant Vince Gimondo.

- 6. A full disclosure to the extent outstanding certificates of indebtedness or land shares are to participate in the sales proceeds.**

The Cemetery has retired all outstanding certificates.

7. **The projected disposition of the total estimated sales revenues, including but not limited to the amounts to be allocated for: (A) permanent maintenance and current maintenance funds; (B) supplemental trust or special fund; (C) estimated selling expenses, including disclosure of promotional plans; (D) recovery of construction costs; (E) general fund use or retention; and (F) building operation.**

See the accompanying report of Senior Accountant Vince Gimondo.

8. **8. (A) A copy of the drawing required by paragraph (B) of this subdivision along with an indication of the location of the proposed building, and a statement that the notices required by such paragraph have been posted in accordance with its provisions.**

Because this project involves fewer than 250 additional niches, the Cemetery is not required to post a drawing, but did so anyway at the location. See Exh. I.

### **Recommendation**

This project will take unused space in the Cemetery's largest mausoleum and turn it into niches, for which the Cemetery has had consistently strong demand, without changing the overall aesthetics. The cost of the project is minimal. I recommend approval.

## **EXHIBIT A**

## DIVISION OF CEMETERIES

STATE OF NEW YORK  
DEPARTMENT OF STATE  
ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001  
TELEPHONE: (518) 474-6226  
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MARY T. BASSETT, M.D., M.P.H.  
COMMISSIONER OF HEALTH

TO: LEWIS A. POLISHOOK, DIRECTOR

FROM: VINCENT GIMONDO, SENIOR ACCOUNTANT

SUBJECT: THE WOODLAWN CEMETERY, No. 03-002

RE: ADDITIONAL NICHES IN EXISTING MAUSOLEUM

DATE: DECEMBER 23, 2021

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By application dated September 14, 2021, the Woodlawn Cemetery, located in Bronx County, New York seeks approval for the addition of 208 granite-front niches to a currently existing mausoleum. This project is similar to another previously approved project in another area of its mausoleum building. The total cost is \$119,940.00. and will be withdrawn from the General Fund, which had a balance of \$159,333,627.00 on 12/31/21. There are no Permanent Maintenance loans. Woodlawn Cemetery is current with annual filings and fees.

### **Background**

Woodlawn Cemetery has presented similar applications in the past; those projects have sold well. If approved, the cemetery will use their existing price list for this request. The niches currently sell within a range of \$2,550.00 to \$5,750.00. not including opening nor inscription fees.

The Cemetery is comprised of 398 acres. Estimates of available land range from just under 1,000 graves to 3 acres. The graves are scattered throughout the cemetery (this excludes mausoleum space, space unsuitable to burials because of rock formations, and space intentionally left unused). This active cemetery performs over 1,000 burials per year and operates a crematory. Conflict of interest statements are signed by the cemetery's officers and trustees annually, and there are no related parties in this transaction. The cemetery appears to be in compliance with all Division requirements.

### **Cemetery assets as of December 31, 2020 are as follows:**

General Fund	\$ 159,333,627.00
Perpetual Care	\$ 24,216,229.00
Permanent Maintenance Fund	\$ 46,816,513.00
Special Trust – Restricted	\$ 15,955,712.00
Other	\$ 23,300,968.00
<b>TOTAL</b>	<b>\$ 269,623,067.00</b>

### **Annual Return on Project:**

A comprehensive summary and analysis of this proposed project was not done because it is essentially an extension/addition of prior approved projects that have been successful.

The existing niches sell for 2-3 times what the cemetery paid to have them installed. Woodlawn has always recovered their investment within in a short period of time.

**Recommendation:**

Woodlawn offers many types of burial options, all of which have sold well. This request will add niches to space which is not currently being used. Approval will give the cemetery additional inventory. Woodlawn is a pristine desirable cemetery that has little competition. Potential buyers are attracted to Woodlawn for a variety of reasons including the notable people interred there. The investment of \$119,940.00 will likely result in a good return with minimal risk. Approval of this project is recommended.

## **EXHIBIT B**



# Division of Cemeteries

New York State  
Department of State  
DIVISION OF CEMETERIES  
One Commerce Plaza  
99 Washington Avenue  
Albany, NY 12231-0001  
Telephone: (518) 474-6226  
www.dos.ny.gov

## APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

### BASIC INFORMATION

Cemetery Name The Woodlawn Cemetery		New York State Cemetery Five Digit ID Number 03 — 002	
Location of Cemetery: Street Address 4199 Webster Avenue			
City Bronx	or Town and Village	NY	Zip Code 10470
Contact Person Name: Thomas Howryletz		Title General Manager	
Contact Person Mailing Address: 4199 Webster Avenue, Bronx, NY 10470			
Contact Person's Phone Number: 718-408-5630	Contact Person's Email: thowryletz@woodlawn.org		Date Form Completed 12/20/21
Cemetery Total Acres: 398.00	Cemetery Developed Acres: 382.00	Cemetery Acres Sold:	
Number of Current Mausoleum Structures: 11	Number of Current Columbarium Structures: 11		
Does the cemetery have certificates of indebtedness or land shares? (This is not common.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If so, will they participate in the proceeds of this project? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, describe:			

### PROJECT DESCRIPTION

Select one: <input type="checkbox"/> Mausoleum <input checked="" type="checkbox"/> Columbarium <input type="checkbox"/> Both
Explain the proposed project and why it is in the cemetery's best interest. We only have a few granite front niches remaining in the Garden Conservatory Mausoleum complex and we would like to add more to meet the increasing demand of our customers.

# APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

## COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS

State the number and type of proposed niches/ crypts (e.g., 15 indoor crypts, 30 outdoor crypts, 25 indoor glass-front niches, 50 indoor granite-front niches, etc.).

208 indoor granite-front niches

Will units be added later? ☒ Yes ☐ No

If yes, please explain and include the number of proposed units, niches and crypts along with the anticipated date of addition.

There are other potential locations for similar niche banks to be constructed within the Garden Conservatory Mausoleum complex. We have no plans for further construction at this time, but we are continually monitoring our inventory and cremation trends.

Is this part of a prior application? ☐ Yes ☒ No Date of prior application:

State the manufacturer/ brand of the unit and the name of the architect/ engineer for the project (small prefabricated units do not require an architect or engineer):

Matthews Gibraltar Mausoleum is the manufacturer of the prefabricated unit.

Total existing niches/ crypts: 600 niches

Total number of these still available: 8 niches

List all permits required to complete this project and attach copies of permits already obtained:

Not applicable

Describe the status of permits that you have not yet obtained:

Not applicable

If applicable, state the date on which the cemetery posted the sign required by New York State Cemetery Board regulations: (see "Additional Required Documents" on page 3).

## COST

State the total cost of construction of the project: \$ 119,940.00

What is the source of funding for the project? Indicate the amount from each source.

☒ General Fund: \$ 119,940.00

☐ PM Fund Loan (needs court approval, must submit separate application): \$

☐ Commercial Loan (specify whether the loan is collateralized and, if so, what the collateral is.) \$

☐ No Collateral ☐ Collateral (Describe below):

☐ Other (please explain) \$

# APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

## ADDITIONAL REQUIRED DOCUMENTS

- Minutes or resolution of board or lot owners approving project.
- Map of the cemetery with location of project indicated.
- Rendering or sketch of the project.
- Photo of sign. State regulations require that you post a sign at all entrances to the cemetery, the site of the project and office. The sign must:
  - describe in plain language the proposed mausoleum or columbarium,
  - be posted for at least 60 days to allow for comments from lot owners and the community,
  - include a sketch or rendering of the mausoleum or columbarium,
  - include an address and telephone number for submission of comments about the project; and
  - include the deadline for submission of comments.

Note: If the project is an addition to an existing mausoleum or columbarium of 250 spaces or fewer, the cemetery does not need to post the sign described above.

- Copy of proposal from vendor/contractor.
- Detailed list of all costs associated with the project including the costs of construction, professional fees, cost at current prices of graves that could otherwise be developed on the land to be used, landscaping, embellishments, and other features.
- Copy of any permits issued for this project.
- For structures for which local permits are required, provide an architect's or engineer's report.
- List of service charges (e.g., entombment, inurnment) for the mausoleum or columbarium (unless the cemetery already has a mausoleum or columbarium and will use its existing service charges).
- Copy of the cemetery's conflict of interest policy.
- Does the cemetery file Form 990 or Form 990-EZ with the IRS?
  - If the cemetery files Form 990, attach the Part VII Compensation of Officers, Directors, Trustees for the last four years.
  - If the cemetery files 990-EZ, attach Part VI.
  - If the cemetery files Form 990-N – Electronic Notice (e-Postcard), no additional attachments are required.

## REQUIRED SCHEDULES

Schedule A: summary detailing the last four years of income and expenses and fund balances as reported on your annual reports; use the form found at <https://dos.ny.gov/cemetery-operators#forms>.

- Schedule B-1: anticipated annual revenue and expenses from the project and total return on investment; use the form found at <https://dos.ny.gov/cemetery-operators#forms>.
- If you are borrowing money to finance the project:
  - If the loan will come from the cemetery's permanent maintenance (PM) fund, complete a separate "Application for Approval of a Loan or Grant from a Cemetery's Permanent Maintenance Fund" found at <https://dos.ny.gov/cemetery-operators#forms>, or
  - If the loan is a commercial loan, attach an amortization schedule.
- Does the proposed project involve a related party? If yes, please complete Schedule C: Related Party Transactions.
  - A related party is an officer, director, or key person of the cemetery or their relatives, or entities of which these people own a specific percentage. For purposes of applications, entities affiliated with cemeteries (such as funeral entities for grandfathered standalone crematories) are related parties. For more information, please see the New York State Office of the Attorney General's guide to Conflict of Interest Policies available at: [https://www.charitiesnys.com/pdfs/Charities\\_Conflict\\_of\\_Interest.pdf](https://www.charitiesnys.com/pdfs/Charities_Conflict_of_Interest.pdf).

## **EXHIBIT C**

**MINUTES OF THE REGULAR MEETING  
OF THE WOODLAWN CEMETERY  
BOARD OF TRUSTEES  
September 9, 2021**

A meeting of The Woodlawn Cemetery Board of Trustees was held via Microsoft Teams Meeting and teleconference call at 10:00 a.m. on Thursday, September 9, 2021.

**MEMBERS PRESENT:** Rita Gail Johnson, Vice Chair, Robert Hall, Kathleen A. Pavlick, Mitch Rose, Gus Christensen, Ian Rowan, Brian McLendon, Aramina Vega Ferrer, Paul Engel, Andrew Peters and Elisabeth Smith

**MEMBERS ABSENT:** Michael Reynolds, Chair, Victor Goines

**OTHERS PRESENT:** Nicholas Pisano and Edward Markiewicz  
Woodlawn Cemetery Management

Ms. Johnson presided and called the meeting to order at 10:04 a.m. Mr. Markiewicz acted as Secretary. As eleven of the thirteen Board Members were present, a quorum for the transaction of business was attained.

Mr. Rowan then presented the Finance, Pension and Benefits Committee Report. Mr. Rowan then reported that at its August 24, 2021 meeting the Committee had approved the installation of a niche bank containing 208 niches in the Garden Conservatory Community Mausoleum and it recommended the Board of Trustees approve the installation as well. After brief discussion, upon motion duly made, seconded and unanimously adopted:

**RESOLVED**, to ratify and affirm the approvals of the installation of a niche bank in the Garden Conservatory Community Mausoleum that were granted by the Buildings, Grounds and Historic Preservation Committee on June 29, 2021, and by the Finance, Pension and Benefits Committee on August 24, 2021.

Mr. Rose, Mr. Pisano and Mr. Markiewicz then left the meeting and the Board went into Executive Session.

Subsequent to the Executive Session, Ms. Johnson informed Mr. Markiewicz that, there being no further business to come before the meeting, it was, upon motion duly made, seconded and unanimously adopted:

**RESOLVED**, to adjourn the meeting at 11:52 a.m.,

Edward F. Markiewicz  
Secretary

## **EXHIBIT D**

**The Woodlawn Cemetery  
Conflict of Interest Policy**

Date Approved: March 16, 2017

This Conflict of Interest Policy is intended to assure the Directors, Officers and Key Employees of the Woodlawn Cemetery (the "Corporation") act in the Corporation's best interest.

**Conflict of Interest Defined:** For purposes of this Policy, a "Conflict of Interest" means, and will be deemed to exist, in the following circumstances:

- a. Outside Interests. Any transaction, agreement or any other arrangement between the Corporation or any affiliate of the Corporation in which a Related Party has a financial interest.
- b. Gifts, Gratuities and Entertainment. A Related Party accepting gifts, entertainment or other favors from any individual or entity that (i) does or is seeking to do business with the Corporation or (ii) under circumstances where it might be inferred that such action was intended to influence or possibly would influence the Related Party in the performance of his or her duties. This does not preclude the acceptance of items of nominal or insignificant value or entertainment or nominal or insignificant value which are not related to any particular transaction or activity of the Corporation.

**Defined Terms:** The following terms have the following meanings when used in the Policy:

"Key Employee" means any person who is in a position to exercise substantial influence over the affairs of the Corporation, as referenced in 26 U.S.C. Section 4958(f)(1)(A) and further in 26 CFR Section 53.4958-3(c), (d) and (e) or succeeding provisions.

"Related Party" means (i) any Director, Officer or Key Employee of the Corporation or any affiliate of the Corporation, (ii) any Relative of any Director, Officer or Key Employee of the Corporation or any affiliate of the Corporation and (iii) any entity in which any individual described in clauses (i) or (ii) has a thirty five percent (35%) or greater ownership or beneficial interest or, in the case of a partnership or a professional corporation, a direct or indirect ownership interest in excess of five percent (5%).

"Relative", with respect to an individual, means his or her (i) spouse, ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great-grandchildren and spouses of brothers, sisters, children, grandchildren and great-grandchildren or (ii) domestic partners (as defined in Section 2994-A of the New York Public Health Law).

**Disclosure Procedures:**

- a. Prior to a meeting of the the Board of Directors (the "Board") or committee of the Board (a "Committee") involving a Conflict of Interest or a possible Conflict of Interest, a Related Party having a Conflict of Interest or possible Conflict of Interest will disclose all the facts material to the Conflict of Interest or possible Conflict of Interest to the chairman of the Audit Committee or, if he or she deems appropriate, the chairman of the Board. Such disclosure may be made in person, telephonically, in writing (including via e-mail or similar media).
- b. The chairman of the Audit Committee or the Board, as the case may be, will disclose the Conflict of Interest or possible Conflict of Interest at the outset of any deliberations regarding the matter giving rise to a Conflict of Interest or possible Conflict of Interest. Such disclosure, and the resolution thereof, must be reflected in the minutes of any such meeting at which the matter giving rise to such Conflict or Interest or possible Conflict of Interest was discussed or was voted on.

**Recusal:**

- a. Any Related Party having a Conflict of Interest may not be present at or participate in the deliberation of such Board, Committee or owners meeting relating to a matter giving rise to such Conflict of Interest and prior to such discussions will recuse himself or herself from such meeting. Further, a Related Party having a Conflict of Interest may not vote on any matter giving rise to such Conflict of Interest.
- b. A Related Party having a Conflict of Interest may not attempt to improperly influence the deliberation or voting on a matter giving rise to such Conflict of Interest.

**Compliance with Statute:** Notwithstanding anything to the contrary herein, the procedures for disclosing, addressing and documenting conflicts of interest is intended to and will, at all times, conform with the requirements of Section 715 of the New York Not-For-Profit Corporation Law, as the same may be amended from time to time, and will be deemed amended to the extent, from time to time, necessary to conform to such requirements.

**Review of Policy; Delivery of Conflict Information Form:** (i) Each existing Director of the Corporation will promptly, and annually thereafter, complete, sign and submit and (ii) prior to his or her beginning to serve as a Director, and annually thereafter, each new Director will complete, sign and submit to the Secretary of the Corporation a written statement identifying, to the best of his or her knowledge, any entity of which such director is an officer, director, trustee, member, owner (either as a sole proprietor or a partner), or employee and with which the Corporation has a relationship, and any transaction in which the Corporation is a participant and in which the Director might have a conflicting interest. Each year, the Secretary will provide the chairman of the Audit Committee with a copy of all completed conflict information forms.

## THE WOODLAWN CEMETERY

### Conflict of Interest Information Form

Please describe, to the best of your knowledge, (1) any relationships, positions or circumstances in which you are involved that you believe may pose a Conflict of Interest (as defined in the Woodlawn Cemetery's Conflict of Interest Policy) for you in your role as Director of the Woodlawn Cemetery and (2) any entity, of which you are an officer, director, trustee, member owner or employee, with which the Corporation has a relationship. *(If there is not enough room below, please attach additional pages.)*

I hereby certify that the information set forth above is true and complete, to the best of my knowledge. I have reviewed, and agree to abide by, the Conflict of Interest Policy of The Woodlawn Cemetery currently in effect.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## **EXHIBIT E**

# AIA® Document A105™ – 2017

## **Standard Short Form of Agreement Between Owner and Contractor**

AGREEMENT made as of the Fifteenth day of September in the year Two thousand, twenty-one.

BETWEEN the Owner:

The Woodlawn Cemetery  
Webster & 329 233<sup>rd</sup> Street  
Bronx, NY 10452  
Telephone Number: (718) 920-0500  
Fax Number: (718) 920-0575

and the Contractor:

Matthews Gibraltar Mausoleum & Construction Company  
252 RIDC Park West Drive  
Pittsburgh, PA 15275  
Telephone number: (800) 866-6287  
Fax number: 412-224-4108

for the following Project:

Garden Conservatory Phase 2 – 208 Granite Faced Niches utilizing Matthews Gibraltar Patented Modular Crypt System (MCS)

The Woodlawn Cemetery  
Webster & 329 233<sup>rd</sup> Street  
Bronx, NY  
(Paragraph deleted)

The Architect:

Not Applicable

The Owner and Contractor agree as follows.

### **ADDITIONS AND DELETIONS:**

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Init.

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(1681404210)

## TABLE OF ARTICLES

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### ARTICLE 1 THE CONTRACT DOCUMENTS

The Contractor shall complete the Work described in the Contract Documents for the Project. The Contract Documents consist of

- .1 this Agreement signed by the Owner and Contractor;
- .2 the drawings and specifications prepared by the Architect, dated , and enumerated as follows:

Drawings:

Number	Title	Date
PR1	Elevation & Floor Plan	June 8, 2021

(Paragraphs deleted)

- .3 written orders for changes in the Work, pursuant to Article 10, issued after execution of this Agreement; and
- .5 other documents, if any, identified as follows:

Enclosure No. 1 (Attached)	Three (3) Pages	Dated September 15, 2021
Enclosure No. 2 (Attached)	One (1) Page	Dated September 15, 2021
Enclosure No. 3 (Attached)	One (1) Page	Dated September 15, 2021

Init.

## ARTICLE 2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ 2.1 The Contract Time is the number of calendar days available to the Contractor to substantially complete the Work.

### § 2.2 Date of Commencement:

Unless otherwise set forth below, the date of commencement shall be the date of this Agreement.

*(Insert the date of commencement if other than the date of this Agreement.)*

### § 2.3 Substantial Completion:

Subject to adjustments of the Contract Time as provided in the Contract Documents, the Contractor shall achieve Substantial Completion, as defined in Section 12.5, of the entire Work:

*(Check the appropriate box and complete the necessary information.)*

- ☒ [ X ] Not later than One Hundred Twenty (120 ) calendar days from the Later of:
1. All Permits secured by Owner; or
  2. Stone submittals and Shop drawings approved by Owner and returned to Matthews Gibraltar.

☐ [ ] By the following date:

## ARTICLE 3 CONTRACT SUM

§ 3.1 The Contract Sum shall include all items and services necessary for the proper execution and completion of the Work. Subject to additions and deductions in accordance with Article 10, the Contract Sum is:

One hundred nineteen thousand, nine hundred forty Dollars and Zero Cents (\$119,940.00)

§ 3.2 For purposes of payment, the Contract Sum includes the following values related to portions of the Work:

*(Itemize the Contract Sum among the major portions of the Work.)*

*(Table deleted)*

See Enclosure 1, (Attached)

*(Paragraphs deleted)*

§ 3.4 Allowances, if any, included in the Contract Sum are as follows:

See Enclosure 1, (Attached)

*(Table deleted)*

§ 3.5 Unit prices, if any, are as follows:

*(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)*

*(Table deleted)*

See Enclosure 1, (Attached)

## ARTICLE 4 PAYMENTS

§ 4.1 Based on Contractor's Applications for Payment, the Owner shall pay the Contractor, in accordance with Article 12, as follows:

Five (5) Percent Retainage. Payment Due Fourteen Days (14) Days from receipt of Invoice.

See Enclosure No. 3 (Attached)

§ 4.2 Payments due and unpaid under the Contract Documents shall bear interest from the date payment is due at the rate below, or in the absence thereof, at the legal rate prevailing at the place of the Project.

*(Insert rate of interest agreed upon, if any.)*

18 %

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## ARTICLE 5 INSURANCE

§ 5.1 The Contractor shall maintain the following types and limits of insurance until the expiration of the period for correction of Work as set forth in Section 14.2, subject to the terms and conditions set forth in this Section 5.1:

§ 5.1.1 Commercial General Liability insurance for the Project, written on an occurrence form, with policy limits of not less than One Million Dollars and Zero Cents (\$ 1,000,000.00 ) each occurrence and Two Million Dollars and Zero Cents (\$2,000,000.00 ) in the aggregate providing coverage for claims including;

1. Damages because of bodily injury, sickness or disease, including occupational sickness or disease, and death of any person
2. Personal injury;
3. Damages because of injury to or destruction of tangible property;
4. Bodily injury or property damage arising out of completed operations; and
5. Contractual liability applicable to the Design-Builder's obligations under Section 8.12 of the agreement.

§ 5.1.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Contractor, with policy limits of not less than One Million Dollars (\$1,000,000.00 ) per claim and Zero Dollars and Zero Cents (\$0.00) in the aggregate for bodily injury, death of any person, and property damage arising out of the ownership, maintenance, and use of those motor vehicles specified in this Section 5.1.2, along with any other statutorily required automobile coverage

§ 5.1.3 The Contractor may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided that such primary and excess or umbrella insurance policies result in the same or greater coverage as those required under Section 5.1.1 and 5.1.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 5.1.4 Workers' Compensation at statutory limits.

§ 5.1.5 Employers' Liability with policy limits as provided below:  
\$1,000,000.00

§ 5.1.6 The Owner shall provide builder's risk insurance to cover the total value of the entire Project on a replacement cost basis.

*(Table deleted)*

*(Paragraphs deleted)*

§ 5.2 The Owner shall be responsible for purchasing and maintaining the Owner's usual liability insurance and shall provide property insurance to cover the value of the Owner's property. The Contractor is entitled to receive an increase in the Contract Sum equal to the insurance proceeds related to a loss for damage to the Work covered by the Owner's property insurance.

§ 5.3 The Contractor shall obtain an endorsement to its Commercial General Liability insurance policy to provide coverage for the Contractor's obligations under Section 8.12.

§ 5.4 Prior to commencement of the Work, each party shall provide certificates of insurance showing their respective coverages.

§ 5.5 Unless specifically precluded by the Owner's property insurance policy, the Owner and Contractor waive all rights against (1) each other and any of their subcontractors, suppliers, agents, and employees, each of the other; and (2) the Architect, Architect's consultants, and any of their agents and employees, for damages caused by fire or other causes of loss to the extent those losses are covered by property insurance or other insurance applicable to the Project, except such rights as they have to the proceeds of such insurance.

## ARTICLE 6 GENERAL PROVISIONS

### § 6.1 The Contract

The Contract represents the entire and integrated agreement between the parties and supersedes prior negotiations, representations or agreements, either written or oral. The Contract may be amended or modified only by a written modification in accordance with Article 10.

### § 6.2 The Work

The term "Work" means the construction and services required by the Contract Documents, and includes all other labor, materials, equipment, and services provided, or to be provided, by the Contractor to fulfill the Contractor's obligations.

### § 6.3 Intent

The intent of the Contract Documents is to include all items necessary for the proper execution and completion of the Work by the Contractor. The Contract Documents are complementary, and what is required by one shall be as binding as if required by all.

### § 6.4 Ownership and Use of Architect's Drawings, Specifications and Other Documents

Documents prepared by the Architect are instruments of the Architect's service for use solely with respect to this Project. The Architect shall retain all common law, statutory, and other reserved rights, including the copyright. The Contractor, subcontractors, sub-subcontractors, and suppliers are authorized to use and reproduce the instruments of service solely and exclusively for execution of the Work. The instruments of service may not be used for other Projects or for additions to this Project outside the scope of the Work without the specific written consent of the Architect.

### § 6.5 Electronic Notice

Written notice under this Agreement may be given by one party to the other by email as set forth below.

*(Insert requirements for delivering written notice by email such as name, title, and email address of the recipient, and whether and how the system will be required to generate a read receipt for the transmission.)*

Edward F. Markiewicz, President  
[emarkiewicz@woodlawn.org](mailto:emarkiewicz@woodlawn.org)

Paul E. Mitsch, Vice President / General Manager  
[pmitsch@matw.com](mailto:pmitsch@matw.com)

## ARTICLE 7 OWNER

### § 7.1 Information and Services Required of the Owner

§ 7.1.1 If requested by the Contractor, the Owner shall furnish all necessary surveys and a legal description of the site.

§ 7.1.2 Owner shall obtain and pay for all permits and other necessary approvals, easements, assessments, and charges.

§ 7.1.3 Prior to commencement of the Work, at the written request of the Contractor, the Owner shall furnish to the Contractor reasonable evidence that the Owner has made financial arrangements to fulfill the Owner's obligations under the Contract. The Contractor shall have no obligation to commence the Work until the Owner provides such evidence.

### § 7.2 Owner's Right to Stop the Work

If the Contractor fails to correct Work which is not in accordance with the Contract Documents, the Owner may direct the Contractor in writing to stop the Work until the correction is made.

### § 7.3 Owner's Right to Carry Out the Work

If the Contractor defaults or neglects to carry out the Work in accordance with the Contract Documents and fails within a seven-day period after receipt of written notice from the Owner to commence and continue correction of such default or neglect with diligence and promptness, the Owner may, without prejudice to other remedies, correct such deficiencies. In such case, the Architect may withhold or nullify a Certificate for Payment in whole or in part, to the extent reasonably necessary to reimburse the Owner for the cost of correction, provided the actions of the Owner and amounts charged to the Contractor were approved by the Architect.

#### **§ 7.4 Owner's Right to Perform Construction and to Award Separate Contracts**

§ 7.4.1 The Owner reserves the right to perform construction or operations related to the Project with the Owner's own forces, and to award separate contracts in connection with other portions of the Project.

§ 7.4.2 The Contractor shall coordinate and cooperate with the Owner's own forces and separate contractors employed by the Owner.

### **ARTICLE 8 CONTRACTOR**

#### **§ 8.1 Review of Contract Documents and Field Conditions by Contractor**

§ 8.1.1 Execution of the Contract by the Contractor is a representation that the Contractor has visited the site, become familiar with local conditions under which the Work is to be performed, and correlated personal observations with requirements of the Contract Documents.

§ 8.1.2 The Contractor shall carefully study and compare the Contract Documents with each other and with information furnished by the Owner. Before commencing activities, the Contractor shall (1) take field measurements and verify field conditions; (2) carefully compare this and other information known to the Contractor with the Contract Documents; and (3) promptly report errors, inconsistencies, or omissions discovered to the Architect.

#### **§ 8.2 Contractor's Construction Schedule**

The Contractor, promptly after being awarded the Contract, shall prepare and submit for the Owner's and Architect's information a Contractor's construction schedule for the Work.

#### **§ 8.3 Supervision and Construction Procedures**

§ 8.3.1 The Contractor shall supervise and direct the Work using the Contractor's best skill and attention. The Contractor shall be solely responsible for and have control over construction means, methods, techniques, sequences, and procedures, and for coordinating all portions of the Work.

§ 8.3.2 The Contractor, as soon as practicable after award of the Contract, shall furnish in writing to the Owner, the names of subcontractors or suppliers for each portion of the Work. The Contractor shall not contract with any subcontractor or supplier to whom the Owner or Architect have made a timely and reasonable objection.

#### **§ 8.4 Labor and Materials**

§ 8.4.1 Unless otherwise provided in the Contract Documents, the Contractor shall provide and pay for labor, materials, equipment, tools, utilities, transportation, and other facilities and services necessary for proper execution and completion of the Work.

§ 8.4.2 The Contractor shall enforce strict discipline and good order among the Contractor's employees and other persons carrying out the Contract Work. The Contractor shall not permit employment of unfit persons or persons not skilled in tasks assigned to them.

#### **§ 8.5 Warranty**

The Contractor warrants to the Owner and Architect that: (1) materials and equipment furnished under the Contract will be new and of good quality unless otherwise required or permitted by the Contract Documents; (2) the Work will be free from defects not inherent in the quality required or permitted; and (3) the Work will conform to the requirements of the Contract Documents. Any material or equipment warranties required by the Contract Documents shall be issued in the name of the Owner, or shall be transferable to the Owner, and shall commence in accordance with Section 12.5.

#### **§ 8.6 Taxes**

The Contractor shall pay sales, consumer, use, and similar taxes that are legally required when the Contract is executed.

#### **§ 8.7 Permits, Fees and Notices**

§ 8.7.1 The Owner shall obtain and pay for the building permit and other permits and governmental fees, licenses, and inspections necessary for proper execution and completion of the Work.

Init.

§ 8.7.2 The Contractor shall comply with and give notices required by agencies having jurisdiction over the Work. If the Contractor performs Work knowing it to be contrary to applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, the Contractor shall assume full responsibility for such Work and shall bear the attributable costs. The Contractor shall promptly notify the Owner in writing of any known inconsistencies in the Contract Documents with such governmental laws, rules, and regulations.

#### § 8.8 Submittals

The Contractor shall promptly review, approve in writing, and submit to the Owner shop drawings, product data, samples, and similar submittals required by the Contract Documents. Shop drawings, product data, samples, and similar submittals are not Contract Documents.

#### § 8.9 Use of Site

The Contractor shall confine operations at the site to areas permitted by law, ordinances, permits, the Contract Documents, and the Owner.

#### § 8.10 Cutting and Patching

The Contractor shall be responsible for cutting, fitting, or patching required to complete the Work or to make its parts fit together properly.

#### § 8.11 Cleaning Up

The Contractor shall keep the premises and surrounding area free from accumulation of debris and trash related to the Work. At the completion of the Work, the Contractor shall remove its tools, construction equipment, machinery, and surplus material; and shall properly dispose of waste materials.

#### § 8.12 Indemnification

To the fullest extent permitted by law, the Contractor shall indemnify and hold harmless the Owner and agents and employees of any of them, from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from performance of the Work, provided that such claim, damage, loss, or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself), but only to the extent caused by the negligent acts or omissions of the Contractor, a subcontractor, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused in part by a party indemnified hereunder.

### ARTICLE 9 CHANGES IN THE WORK

§ 9.1 The Owner, without invalidating the Contract, may order changes in the Work within the general scope of the Contract, consisting of additions, deletions or other revisions, and the Contract Sum and Contract Time shall be adjusted accordingly, in writing. If the Owner and Contractor cannot agree to a change in the Contract Sum, the Owner shall pay the Contractor its actual cost plus reasonable overhead and profit.

§ 9.2 The Architect may authorize or order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Such authorization or order shall be in writing and shall be binding on the Owner and Contractor. The Contractor shall proceed with such minor changes promptly.

*(Paragraphs deleted)*

§ 9.3 If concealed or unknown physical conditions are encountered at the site that differ materially from those indicated in the Contract Documents or from those conditions ordinarily found to exist, the Contract Sum and Contract Time shall be subject to equitable adjustment.

### ARTICLE 10 TIME

§ 10.1 Time limits stated in the Contract Documents are of the essence of the Contract.

§ 10.2 If the Contractor is delayed at any time in progress of the Work by changes ordered in the Work, or by labor disputes, fire, unusual delay in deliveries, unavoidable casualties, or other causes beyond the Contractor's control, the Contract Time shall be subject to equitable adjustment.

§ 10.3 Costs caused by delays or by improperly timed activities or defective construction shall be borne by the responsible party.

*(Paragraphs deleted)*

## **ARTICLE 11 PAYMENTS AND COMPLETION**

### **§ 12.1 Contract Sum**

The Contract Sum stated in this Agreement, including authorized adjustments, is the total amount payable by the Owner to the Contractor for performance of the Work under the Contract Documents.

### **§ 1201.2 Applications for Payment**

*(Paragraph deleted)*

§ 11.2.1 At least ten days before the date established for each progress payment, the Contractor shall submit to the Architect an itemized Application for Payment for Work completed in accordance with the values stated in this Agreement. The Application shall be supported by data substantiating the Contractor's right to payment as the Owner or Architect may reasonably require, such as evidence of payments made to, and waivers of liens from, subcontractors and suppliers. Payments shall be made on account of materials and equipment delivered and suitably stored at the site for subsequent incorporation in the Work. If approved in advance by the Owner, payment may similarly be made for materials and equipment stored, and protected from damage, off the site at a location agreed upon in writing.

*(Paragraph deleted)*

§ 11.2.2 The Contractor warrants that title to all Work covered by an Application for Payment will pass to the Owner no later than the time of payment. The Contractor further warrants that upon submittal of an Application for Payment, all Work for which Certificates for Payment have been previously issued and payments received from the Owner shall, to the best of the Contractor's knowledge, information, and belief, be free and clear of liens, claims, security interests, or other encumbrances adverse to the Owner's interests.

*(Paragraph deleted)*

### **§ 11.3 Progress Payments**

*(Paragraphs deleted)*

§ 11.3.1 The Owner shall make payment within Fourteen (14) days of receipt of Application for payment.

*(Paragraph deleted)*

§ 11.3.2 The Contractor shall promptly pay each subcontractor and supplier, upon receipt of payment from the Owner, an amount determined in accordance with the terms of the applicable subcontracts and purchase orders.

*(Paragraph deleted)*

§ 11.3.3 The Owner shall have responsibility for payments to a subcontractor or supplier.

*(Paragraph deleted)*

§ 11.3.4 A Certificate for Payment, a progress payment, or partial or entire use or occupancy of the Project by the Owner shall not constitute acceptance of Work not in accordance with the requirements of the Contract Documents.

*(Paragraph deleted)*

### **§ 11.4 Substantial Completion**

*(Paragraph deleted)*

§ 11.4.1 Substantial Completion is the stage in the progress of the Work when the Work or designated portion thereof is sufficiently complete in accordance with the Contract Documents so the Owner can occupy or utilize the Work for its intended use.

*(Paragraph deleted)*

§ 11.4.2 When the Contractor believes that the Work or designated portion thereof is substantially complete, it will notify the Owner and the Owner will make an inspection to determine whether the Work is substantially complete. When the Owner determines that the Work is substantially complete, the Contractor shall prepare a Certificate of Substantial Completion that shall establish the date of Substantial Completion, establish the responsibilities of the Owner and Contractor, and fix the time within which the Contractor shall finish all items on the list accompanying the Certificate. Warranties required by the Contract Documents shall commence on the date of Substantial Completion of the Work or designated portion thereof unless otherwise provided in the Certificate of Substantial Completion.

*(Paragraph deleted)*

Init.

**§ 11.5 Final Completion and Final Payment**

*(Paragraphs deleted)*

**§ 11.5.1** Upon receipt of a final Application for Payment, the Owner will inspect the Work. When the Owner finds the Work acceptable and the Contract fully performed, the Owner will promptly issue a final Certificate for Payment.

**§ 11.5.2** Final payment shall not become due until the Contractor submits to the Architect releases and waivers of liens, and data establishing payment or satisfaction of obligations, such as receipts, claims, security interests, or encumbrances arising out of the Contract.

*(Paragraph deleted)*

**§ 11.5.3** Acceptance of final payment by the Contractor, a subcontractor or supplier shall constitute a waiver of claims by that payee except those previously made in writing and identified by that payee as unsettled at the time of final Application for Payment.

*(Paragraphs deleted)*

**ARTICLE 12 PROTECTION OF PERSONS AND PROPERTY**

The Contractor shall be responsible for initiating, maintaining and supervising all safety precautions and programs, including all those required by law in connection with performance of the Contract. The Contractor shall take reasonable precautions to prevent damage, injury, or loss to employees on the Work and other persons who may be affected thereby, the Work and materials and equipment to be incorporated therein, and other property at the site or adjacent thereto. The Contractor shall promptly remedy damage and loss to property caused in whole or in part by the Contractor, or by anyone for whose acts the Contractor may be liable.

*(Paragraphs deleted)*

**ARTICLE 13 CORRECTION OF WORK**

**§ 13.1** The Contractor shall promptly correct Work rejected by the Owner as failing to conform to the requirements of the Contract Documents. The Contractor shall bear the cost of correcting such rejected Work, including the costs of uncovering, replacement, and additional testing.

**§ 13.2** In addition to the Contractor's other obligations including warranties under the Contract, the Contractor shall, for a period of one year after Substantial Completion, correct work not conforming to the requirements of the Contract Documents.

**§ 13.3** If the Contractor fails to correct nonconforming Work within a reasonable time, the Owner may correct it in accordance with Section 7.3.

**ARTICLE 14 MISCELLANEOUS PROVISIONS**

**§ 14.1 Assignment of Contract**

Neither party to the Contract shall assign the Contract as a whole without written consent of the other.

**§ 14.2 Tests and Inspections**

**§ 14.2.1** At the appropriate times, the Contractor shall arrange, and the Owner shall bear cost of tests, inspections, and approvals of portions of the Work required by the Contract Documents or by laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities.

**§ 14.2.2** If the Owner requires additional testing, the Contractor shall perform those tests.

**§ 14.2.3** The Owner shall bear cost of tests, inspections, or approvals that do not become requirements until after the Contract is executed. The Owner shall directly arrange and pay for tests, inspections, or approvals where building codes or applicable laws or regulations so require.

**§ 14.3 Governing Law**

The Contract shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules.

## ARTICLE 15 TERMINATION OF THE CONTRACT

### § 15.1 Termination by the Contractor

If the Work is stopped under Section 12.3 for a period of 14 days through no fault of the Contractor, the Contractor may, upon seven additional days' written notice to the Owner and Architect, terminate the Contract and recover from the Owner payment for Work executed including reasonable overhead and profit, and costs incurred by reason of such termination.

### § 15.2 Termination by the Owner for Cause

#### § 15.2.1 The Owner may terminate the Contract if the Contractor

- .1 repeatedly refuses or fails to supply enough properly skilled workers or proper materials;
- .2 fails to make payment to subcontractors for materials or labor in accordance with the respective agreements between the Contractor and the subcontractors;
- .3 repeatedly disregards applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of a public authority; or
- .4 is otherwise guilty of substantial breach of a provision of the Contract Documents.

§ 15.2.2 When any of the above reasons exist, the Owner may without prejudice to any other rights or remedies of the Owner and after giving the Contractor and the Contractor's surety, if any, seven days' written notice, terminate employment of the Contractor and may

- .1 take possession of the site and of all materials thereon owned by the Contractor, and
- .2 finish the Work by whatever reasonable method the Owner may deem expedient.

§ 15.2.3 When the Owner terminates the Contract for one of the reasons stated in Section 16.2.1, the Contractor shall not be entitled to receive further payment until the Work is finished.

§ 15.2.4 If the unpaid balance of the Contract Sum exceeds costs of finishing the Work, such excess shall be paid to the Contractor. If such costs exceed the unpaid balance, the Contractor shall pay the difference to the Owner. This obligation for payment shall survive termination of the Contract.

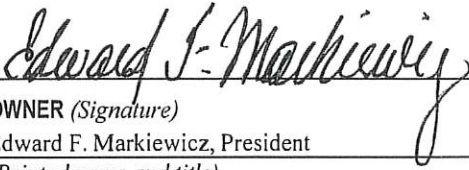
### § 15.3 Termination by the Owner for Convenience

The Owner may, at any time, terminate the Contract for the Owner's convenience and without cause. The Contractor shall be entitled to receive payment for Work executed, and costs incurred by reason of such termination, along with reasonable overhead and profit on the Work not executed.

## ARTICLE 16 OTHER TERMS AND CONDITIONS

*(Insert any other terms or conditions below.)*

This Agreement entered into as of the day and year first written above.

  
OWNER (Signature)  
Edward F. Markiewicz, President  
(Printed name and title)

 October 4, 2021  
CONTRACTOR (Signature)  
Paul E. Mitsch, Vice President / General Manager  
(Printed name and title)

**Enclosure 1**

**Garden Conservatory – Phase 2, MCS Niche Addition**

**The Woodlawn Cemetery, Bronx, NY**

**September 15, 2021**

**Page 1 of 3**

**General Specifications and Conditions**

It is intended that this Construction Agreement will provide all labor and material required to finish a complete project based on the enclosed Matthews Gibraltar preliminary drawings PR1, Elevations & Niche Floor Plan, dated June 8, 2021, (attached). Final design and details shall be completed upon acceptance of these contract documents. Final price to be adjusted based on required changes from the preliminary drawings.

**MCS Niche Specifications:**

1. Construct to architectural plans and specifications developed by Matthews Gibraltar Mausoleum Construction Company for a granite faced Modular Crypt System (MCS) Niche addition with one (1) bank of niches 16 wide by 13 high; for a total of 208 niches.
2. The contract price is based on current aluminum pricing of: Solid Stock at \$2.95 per pound and Hollow Stock at \$2.95 per pound. Any escalation in price shall be subject to an adjustment, contingent on proper documentation.
3. Structure shall be constructed using Matthews patented Aluminum Modular Crypt System which utilizes 6061 aluminum framing and polypropylene liners.
4. Without limiting in any manner the Owner's responsibility under this Construction Agreement, the Contractor will assist the Owner, where necessary, to obtain the permits and licenses if required for performance and completion of the work required under this Construction Agreement. Permit fees and expenses shall be the responsibility of OWNER, if required. Construction and shop drawings necessary to obtain permits, if required, are included.
5. The crypt shutter anchoring system shall utilize C. A. Joseph Company bronze vertical anchors and rosettes, or equal.
6. Polished Granite niche fronts - The granite niche fronts shall be imported polished Honed Coral White niche shutters is \$8.00 per square foot; the Honed Coral White and Honed Verde San Francisco trim allowance are \$12.00 per square foot: all including, tax, freight, delivery and any special preparation. Granite samples to be approved by Owner from samples submitted by Matthews Gibraltar. The total ~~marble~~ material allowance is \$24,489.00. GRANITE  
FEM
7. Stone shall be selected by the owner from commonly used samples to be provided by the contractor. The presence of veining, cracks or fissures and other imperfections are a part of the natural appearance of dimensional stone. No reasonably sized stone samples can demonstrate the various markings and coloration changes that could be present in larger pieces of this quarried stone product. All stone will require an Owner's approval before ordering by the Contractor. Only those with actual structural failures will be replaced by Contractor at Contractor's expense.
8. Scope of work includes preparation of construction drawings necessary for the stone order and construction layout.
9. Allowances will be reconciled at the completion of the project. Any costs under the allowances will be credited as a deduct change order. Any costs over the allowances will be charged as an add change order.

**Enclosure 1**

**Garden Conservatory – Phase 1, MCS Niche Addition**

**The Woodlawn Cemetery, Bronx, NY**

**September 15, 2021**

**Page 2 of 3**

**Mausoleum Specifications (continued):**

10. The Contractor shall remove all Contractor created construction debris from the Owner's property to the Owner's dumpster. The job site shall be maintained in a safe and clean condition at all times.
11. It is not the intent of the preliminary basic specifications and conditions to define in detail the full scope of work procedures and supplier names. They are intended to serve as a summary of adopted standards and practices within the industry.

**Assumptions:**

1. Existing floor is level in all directions within one-eighth inch (1/8<sup>th</sup> inch +/-).
2. Existing building structure has the structural capacity to install the MCS Niche addition.
3. The Owner will provide electricity and running water to the building site for construction purposes before construction begins and will be responsible for their maintenance and usage throughout the construction period.
4. All construction activities will be permitted for completion between the hours of 7:00 am to 5:00 pm., Monday through Friday.
5. Direct access to the building for material deliveries and unobstructed access to the construction area.
6. Adequate laydown area adjacent to the project site to store equipment and materials.
7. The Owner is responsible for any cost involved with obstructions including all utility lines (electrical, plumbing, gas).
8. Construction workers will be allowed to use existing on-site restroom facilities.
9. The Contractor shall remove all Contractor created construction debris to the Owner's dumpster.
10. The job site shall be maintained in a safe and clean condition at all times.
11. The existing roads, parking lot and infrastructure have sufficient load capacity for construction equipment and material deliver trucks; no repair costs for damaged roadways and parking lots.
12. Owner will extend all required utilities for a connection point within five feet (5') of the proposed.
13. All construction will stop during times of funerals. Owner shall alert the Construction Manager of the date and time of all upcoming funerals, twenty-four in advance.

**Qualifications:**

1. All permits to be applied for and procured by the Owner, if necessary.
2. Owner is responsible for all inspection fees, if required.
3. All work to be performed utilizing "Open Shop" labor costs.
4. The existing roads, parking lot and infrastructure have sufficient load capacity for construction.

**Enclosure 1**

**Garden Conservatory – Phase 1, MCS Niche Addition**

**The Woodlawn Cemetery, Bronx, NY**

**September 15, 2021**

**Page 3 of 3**

**Qualifications (continued):**

5. Unexpected delays in construction by the Owner or Owner's representative resulting in lost production and or excessive costs will be handled as an additional cost to the Owner via a change order with appropriate backup documents.
6. Unwarranted or unfounded delays in construction by the Owner or Owner's representative resulting in lost production and or excessive costs will be handled as an additional cost to the owner via a change order with appropriate backup documents.

**Exclusions:**

1. Interior topographical survey and associated civil/site work drawings.
2. Engineering of any type to evaluate the existing facility.
3. Structural modifications to the existing building.
4. This contract does not include pursuing a building permit, permit fees, typical or special inspection fees. These fees are the responsibility Owner.
5. Any electrical work, or relocation of existing electrical outlet(s).
6. Any mechanical work.
7. This Contract does not include the construction of new parking lots, roads or curbing; or repair of any roads, curbs, sidewalks and appurtenances not shown on Proposal Drawings.
8. The supplying or installation of aesthetic features; furniture; music; or sound / public address system; lifting devices for entombment; equipment for cleaning; equipment for fastening inscriptions; lifting devices; crypt trays and crypt bag systems.
9. Any drywall or painting work.
10. Floor leveling.
11. Floor finishes.
12. Security Fencing.
13. Security systems and fire alarms.
14. Fire suppression sprinkler system.
15. Restrooms.
16. Any connecting sidewalks to existing not shown on the preliminary drawings.
17. Obstructions in the ground such as boulders, utility lines (electrical, plumbing, gas).
18. Modification to gate entrances to gain access to the work site, temporary fencing or security.
19. Matthews Bronze Glass Front Niche units, memorialization; and vases; including installation.

**Enclosure 2**

**Garden Conservatory – Phase 1, MCS Niche Addition**

**The Woodlawn Cemetery, Bronx, NY**

**September 15, 2021**

**Page 1 of 1**

**CONTRACT SUM**

**\$119,940.00**

The contract sum is determined as follows:

- 1) The sum for the work performed under this Construction Agreement (this "Agreement") is based upon Contractor's performance of the required work by utilizing non-union labor. If union labor is required, therefore:
  - a) Terminated and Contractor shall recover from the Owner payment for the work already performed through the date of termination of this Agreement, as well as for all proven loss with respect to material, equipment, tools and construction machinery (including, but not limited to, reasonable overhead, profit and damages applicable to the work performed under this Agreement); Or
  - b) Contractor shall be entitled to and submit and secure payment for an appropriate change order reflecting the difference between the labor rates used to calculate the original sum for the work performed under this Agreement and the actual union labor rates which Contractor shall pay. In addition, Contractor shall also be entitled to an appropriate change order extending the date of substantial completion in the event that Contractor is delayed due to union or third party efforts to obstruct or delay Contractor's performance of the contracted work.
- 2) The above contract sum is based on acceptance by endorsement of the Owner on or before thirty (30) calendar days after the date shown on Page 1 herein. If changes are necessary, change orders will include the Contractor's cost, plus markup.
- 3) If the actual commencement of construction work occurs on March 31, 2022, or later, then the Contract Sum will be adjusted for inflation at a rate of four percent (6%) APR or prorated portion of months.



***Enclosure 3***

***The Woodlawn Cemetery Garden***

***Garden Conservatory - Phase 2, MCS Niche Addition***

***Bronx, NY***

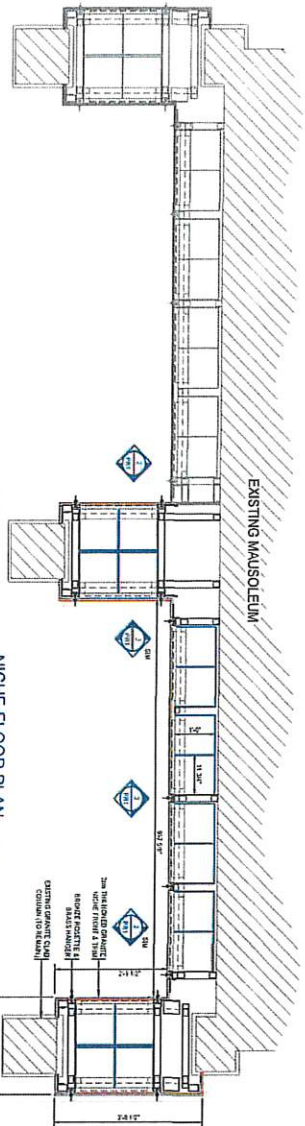
***September 15, 2021***

***Page 1 of 1***

**MCS Niche Addition Progress Payment Schedule**

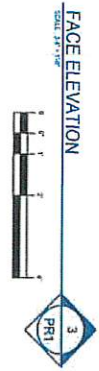
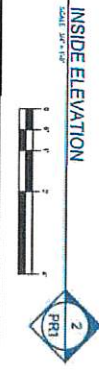
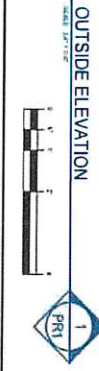
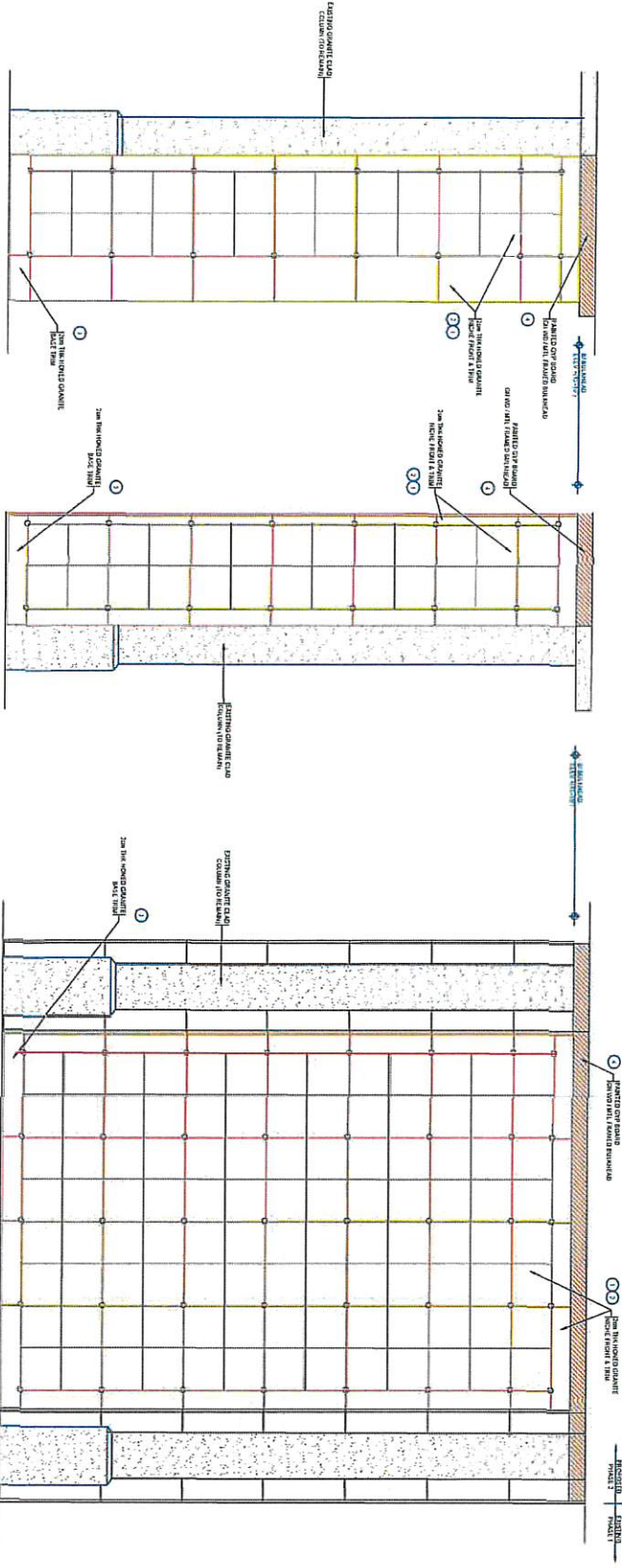
Execution of Contract	\$18,500.00
MCS Niche Framework Fabrication Completed	\$30,000.00
Delivery of the Granite	\$35,000.00
Installation of the MCS Framework	\$15,000.00
Installation of the Granite Niche Fronts	\$18,500.00
Finishes Completion	<u>\$2,940.00</u>
<b>Total</b>	<b>\$119,940.00</b>

## **EXHIBIT F**



MATERIAL LIST			
ITEM	DESCRIPTION	QUANTITY	UNIT
1	GRANITE CURT PANELS	20	SQ. FT.
2	GRANITE CURT PANELS	20	SQ. FT.
3	GRANITE CURT PANELS	20	SQ. FT.
4	GRANITE CURT PANELS	20	SQ. FT.
5	GRANITE CURT PANELS	20	SQ. FT.
6	GRANITE CURT PANELS	20	SQ. FT.
7	GRANITE CURT PANELS	20	SQ. FT.
8	GRANITE CURT PANELS	20	SQ. FT.
9	GRANITE CURT PANELS	20	SQ. FT.
10	GRANITE CURT PANELS	20	SQ. FT.
11	GRANITE CURT PANELS	20	SQ. FT.
12	GRANITE CURT PANELS	20	SQ. FT.
13	GRANITE CURT PANELS	20	SQ. FT.
14	GRANITE CURT PANELS	20	SQ. FT.
15	GRANITE CURT PANELS	20	SQ. FT.
16	GRANITE CURT PANELS	20	SQ. FT.
17	GRANITE CURT PANELS	20	SQ. FT.
18	GRANITE CURT PANELS	20	SQ. FT.
19	GRANITE CURT PANELS	20	SQ. FT.
20	GRANITE CURT PANELS	20	SQ. FT.

NICHE COUNT			
ITEM	DESCRIPTION	QUANTITY	UNIT
1	GRANITE CURT PANELS	20	SQ. FT.
2	GRANITE CURT PANELS	20	SQ. FT.
3	GRANITE CURT PANELS	20	SQ. FT.
4	GRANITE CURT PANELS	20	SQ. FT.
5	GRANITE CURT PANELS	20	SQ. FT.
6	GRANITE CURT PANELS	20	SQ. FT.
7	GRANITE CURT PANELS	20	SQ. FT.
8	GRANITE CURT PANELS	20	SQ. FT.
9	GRANITE CURT PANELS	20	SQ. FT.
10	GRANITE CURT PANELS	20	SQ. FT.
11	GRANITE CURT PANELS	20	SQ. FT.
12	GRANITE CURT PANELS	20	SQ. FT.
13	GRANITE CURT PANELS	20	SQ. FT.
14	GRANITE CURT PANELS	20	SQ. FT.
15	GRANITE CURT PANELS	20	SQ. FT.
16	GRANITE CURT PANELS	20	SQ. FT.
17	GRANITE CURT PANELS	20	SQ. FT.
18	GRANITE CURT PANELS	20	SQ. FT.
19	GRANITE CURT PANELS	20	SQ. FT.
20	GRANITE CURT PANELS	20	SQ. FT.



SHEET NUMBER  
PR1  
REVISIONS  
INCHES/FLOORS PLAN  
DATE: 11/11/2011

GARDEN CONSERVATORY  
THE WOODLAWN CEMETERY  
WEBSTER AVE & EAST 233RD STREET  
BRONX NEW YORK 10470

DATE: 11/11/2011  
RELEASED FOR REVIEW  
DESIGNS & REVISIONS

Matthews  
GIBRALTAR MAUSOLEUM  
CONSTRUCTION COMPANY  
10 INTERNATIONAL DRIVE  
CAMDEN PENNSYLVANIA 19022

DESIGNED BY: MJD  
CHECKED BY: MJD

## **EXHIBIT G**



# **Division of Cemeteries**

Department of State  
**DIVISION OF CEMETERIES**  
 One Commerce Plaza  
 99 Washington Avenue  
 Albany, NY 12231-0001  
 Telephone: (518) 474-6226  
 www.dos.ny.gov

## **SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES**

For any income or expense category where there is a significant increase or decrease in income or expenses, please provide a brief explanation. Not all cemeteries will have income and expenses in all of these categories

Cemetery Name The Woodlawn Cemetery		New York State Cemetery Five Digit ID Number 03 — 002			
YEAR ENDING (enter last date of year reporting for each column, i.e. 12/31/20)	12/31/20	12/31/19	12/31/18	12/31/17	

### **SIZE AND INVENTORY**

Acres-Total	398.00	398.00	398.00	398.00
Acres-Developed	382.00	382.00	382.00	382.00
Acres-Developed and Available				

### **BURIALS AND LOT SALES**

Burials	1,409.00	1,039.00	1,072.00	942.00
Number of lots (graves, crypts, niches) sold	1,841.00	835.00		

### **INCOME (RECEIPTS)**

Lots and grave sales	\$ 12,772,145.00	\$ 9,701,703.00	\$ 7,818,579.00	\$ 8,546,166.00
Interment fees	\$ 2,114,413.00	\$ 1,758,919.00	\$ 1,338,477.00	\$ 2,531,153.00
Foundations	\$ 166,640.00	\$ 134,348.00	\$ 12,500.00	\$ 114,362.00
Dividends and interest				
Donations				
Other-specify; Annual Care Accessories attach additional sheet(s) as needed	\$ 188,572.00	\$ 354,930.00		
Other-specify; Cremation attach additional sheet(s) as needed	\$ 648,526.00	\$ 1,016,917.00		
Other-specify; Other attach additional sheet(s) as needed	\$ 325,970.00	\$ 591,865.00	\$ 3,620,760.00	\$ 618,992.00
<b>TOTAL RECEIPTS</b>	<b>\$ 16,216,266.00</b>	<b>\$ 13,558,682.00</b>	<b>\$ 12,790,316.00</b>	<b>\$ 11,810,673.00</b>

# SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name The Woodlawn Cemetery	New York State Cemetery Five Digit ID Number 03 002
--	--

YEAR ENDING	12/31/20	12/31/19	12/31/18	12/31/17
<b>EXPENSES (DISBURSEMENTS)</b>				
Employee Wages	\$ 6,603,525.00	\$ 6,005,741.00	\$ 5,577,027.00	\$ 5,556,256.00
Independent Contractor Grave Openings				
Independent Contractor Maintenance and Mowing	\$ 1,847,365.00	\$ 1,618,534.00	\$ 1,529,499.00	\$ 1,577,880.00
Salaries of Officers	\$ 908,577.00	\$ 862,938.00	\$ 693,678.00	\$ 574,886.00
Supplies and Repairs	\$ 1,173,806.00	\$ 1,562,607.00	\$ 1,519,462.00	\$ 2,100,476.00
Equipment	\$ 89,210.00	\$ 93,882.00	\$ 268,625.00	
Insurance – General Liability	\$ 636,327.00	\$ 413,899.00	\$ 77,034.00	\$ 118,551.00
Workers Compensation	\$ 175,140.00	\$ 233,475.00	\$ 278,709.00	\$ 275,129.00
Commercial Crime/ Employee Dishonesty				
Vandalism and Assessment Fee	\$ 12,621.00	\$ 25,341.00	\$ 24,222.00	\$ 26,726.00
Other – specify; attach additional sheet as needed	\$ 3,897,022.00	\$ 6,321,409.00	\$ 6,009,000.00	\$ 4,604,959.00
Other – specify; attach additional sheet as needed				
Other – specify; attach additional sheet as needed				
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 15,343,593.00</b>	<b>\$ 17,137,826.00</b>	<b>\$ 15,977,256.00</b>	<b>\$ 14,834,863.00</b>
<b>OPERATING SURPLUS (LOSS)</b>	<b>\$ 872,673.00</b>	<b>-\$ 3,579,144.00</b>	<b>-\$ 3,186,940.00</b>	<b>-\$ 3,024,190.00</b>
<b>INTER-FUND TRANSFERS</b>				
<b>Transfers</b>				
<b>To Operating Account</b>				
From permanent maintenance fund (retained income from previous years)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From other funds (i.e., perpetual care, special, bequests, pre-need, etc.)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Transfers</b>				
<b>From Operating Account</b>				
To permanent maintenance fund	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
To other funds (i.e., perpetual care, special, bequests, pre-need, etc.)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL TRANSFERS FROM OTHER FUNDS FROM OPERATING ACCOUNT</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

## SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name The Woodlawn Cemetery		New York State Cemetery Five Digit ID Number 03 002			
YEAR ENDING	12/31/20	12/31/19	12/31/18	12/31/17	

## FINANCIAL ASSETS (FUND BALANCES)

General Fund	\$ 159,333,627.00	\$ 147,358,038.00	\$ 222,697,453.00	\$ 137,582,066.00
Permanent Maintenance Fund	\$ 46,816,531.00	\$ 44,320,267.00	\$ 37,942,893.00	\$ 41,027,596.00
Perpetual Care	\$ 24,216,229.00	\$ 16,477,497.00	\$ 13,990,299.00	\$ 29,707,105.00
Special Trust	\$ 15,955,712.00	\$ 15,997,580.00	\$ 13,007,134.00	\$ 14,147,856.00
Other	\$ 23,300,968.00	\$ 17,686,725.00	\$ 15,359,421.00	\$ 16,442,340.00
<b>TOTAL FINANCIAL ASSETS</b>	<b>\$ 269,623,067.00</b>	<b>\$ 241,840,107.00</b>	<b>\$ 302,997,200.00</b>	<b>\$ 238,906,963.00</b>

### PER ACRE ANALYSIS\*

Total Income Per Developed Acre	\$ 42,450.96	\$ 35,493.93	\$ 33,482.50	\$ 30,917.99
Total Expense Per Developed Acre	\$ 40,166.47	\$ 44,863.42	\$ 41,825.28	\$ 38,834.72
Net Income (Loss) Per Developed Acre	\$ 2,284.48	-\$ 9,369.49	-\$ 8,342.77	-\$ 7,916.73
Funds Per Developed Acre	\$ 705,819.55	\$ 633,089.29	\$ 793,186.39	\$ 625,410.90

### Permanent Maintenance Loan

Approved Date	
Original Loan Amount	
Current Balance	

**NOTES:**

[illegible]

## **EXHIBIT H**



# Division of Cemeteries

Department of State  
DIVISION OF CEMETERIES  
One Commerce Plaza  
99 Washington Avenue  
Albany, NY 12231-0001  
Telephone: (518) 474-6226  
www.dos.ny.gov

## SCHEDULE B – MAUSOLEUM/COLUMBARIUM/ LAWN CRYPT/NEW SECTION RETURN ON INVESTMENT

Cemetery Name The Woodlawn Cemetery		New York State Cemetery Five Digit ID Number 03— 002	
<b>TYPE OF APPLICATION</b> <input checked="" type="checkbox"/> MAUSOLEUM <input checked="" type="checkbox"/> COLUMBARIUM <input type="checkbox"/> LAWN CRYPT Check all that apply <input type="checkbox"/> FULL BODY BURIAL SPACES <input type="checkbox"/> CREMAINS BURIAL SPACES			
<b>ANNUAL GROSS REVENUE</b>			
	Number of Spaces Per Year*	Average Price per Space	Annual Gross Revenue
Crypts			\$ 0.00
Niches	150	\$ 3,942.30	\$ 591,345.00
Lawn Crypts			\$ 0.00
Full Body Burial Spaces			\$ 0.00
Cremaings Burial Spaces			\$ 0.00
<b>Totals</b>	150		\$ 591,345.00
*Provide a reasonable estimate of annual sales			
<b>TOTAL GROSS REVENUE ON ALL INVENTORY SOLD</b>			
	Total Number of Spaces	Average Price per Space	Gross Revenue**
Crypts			\$ 0.00
Niches	208	\$ 3,942.30	\$ 737,998.56
Lawn Crypts			\$ 0.00
Full Body Burial Spaces			\$ 0.00
Cremaings Burial Spaces			\$ 0.00
<b>Totals</b>	208		\$ 737,998.56
**For purposes of this calculation, we assume the final 10 percent of spaces will not sell. Consequently, Gross Revenue represents sales of 90 percent of spaces multiplied by average cost.			
<b>ESTIMATED YEARS UNTIL PROJECT SELLS OUT</b>			
	Number of Years		Number of Years
Crypts	0.00	Full Body Burial Spaces	0.00
Niches	1.25	Cremaings Burial Spaces	0.00
Lawn Crypts	0.00		
<b>EXPENSES</b>			
<b>Development and construction costs</b> (include contractors, professional fees, setup and delivery, permitting, etc.)		\$ 119,940.00	
<b>Permanent Maintenance Allocation</b> (minimum of 10 percent of Gross Revenue)***		\$ 73,799.85	
<b>Total Selling Expenses</b>		\$ 1,000.00	
<b>Loan Interest Expenses</b>			
<b>Other</b> (specify)			
<b>Total Expenses</b>		\$ 194,739.85	
<b>NET REVENUE</b>		\$ 543,258.71	
***Most cemeteries allocate 10 percent of gross revenue from lot sales to Preventive Maintenance. Some cemeteries allocate a higher percentage; those that do must use that higher percentage.			

## **EXHIBIT I**



**The Woodlawn Cemetery**  
Announces  
New  
Granite Front Niche  
Development  
in the  
Garden Conservancy

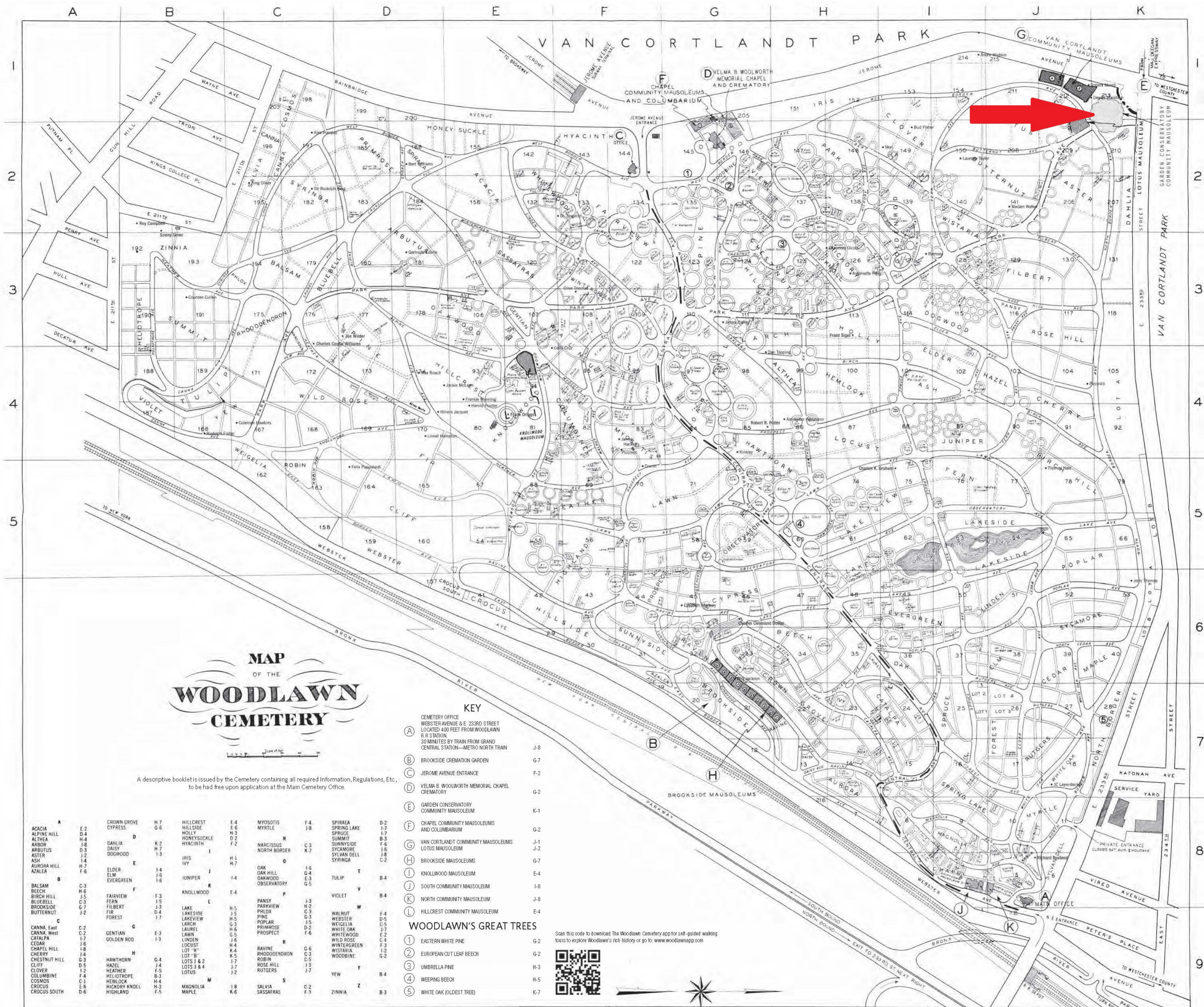
To be located in existing corridor  
Niches available for purchase soon  
If you have any questions or comments, please call  
718-920-0500  
Or write to:  
The Woodlawn Cemetery  
4199 Webster Ave., Bronx, NY 10470  
Comments will be accepted until September 3, 2021



**W WOODLAWN**  
CEMETERY • CREMATORY • CONSERVANCY  
[www.woodlawn.org](http://www.woodlawn.org)



## **EXHIBIT J**



MAP  
OF THE  
**WOODLAWN**  
CEMETERY

A descriptive booklet is issued by the Cemetery containing all required information, Regulations, Etc., to be had free upon application at the Main Cemetery Office.

KEY

- CEMETERY OFFICE  
WEBSTER AVENUE & E. 233RD STREET  
LOCATED 400 FEET FROM WOODLAWN  
R.R. STATION.  
30 MINUTES BY TRAIN FROM GRAND  
CENTRAL STATION—METRO NORTH TRAIN
- (A) BROOKSIDE CREMATION GARDEN  
(B) JEROME AVENUE ENTRANCE  
(C) VELMA B. WOOLWORTH MEMORIAL CHAPEL  
CREMATORY  
(D) GARDEN CONSERVATORY  
COMMUNITY MAUSOLEUM  
(E) CHAPEL COMMUNITY MAUSOLEUMS  
AND COLUMBARIUM  
(F) VAN CORTLANDT COMMUNITY MAUSOLEUMS  
LOTUS MAUSOLEUM  
(G) BROOKSIDE MAUSOLEUMS  
(H) KNOLLWOOD MAUSOLEUM  
(I) SOUTH COMMUNITY MAUSOLEUM  
(J) NORTH COMMUNITY MAUSOLEUM  
(K) HILLCREST COMMUNITY MAUSOLEUM
- WOODLAWN'S GREAT TREES
- 1 EASTERN WHITE PINE  
2 EUROPEAN CUT LEAF BEECH  
3 UMBRELLA PINE  
4 WEEPING BEECH  
5 WHITE OAK (OLDEST TREE)

Scan this code to download The Woodlawn Cemetery app for self-guided walking  
tours to explore Woodlawn's rich history or go to: [www.woodlawnapp.com](http://www.woodlawnapp.com)



## **EXHIBIT K**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MITCH ROSE PRESIDENT/CEO	32.50 5.00	X		X				417,080.	0.	60,212.
(2) MARLISA MORELAND DIRECTOR OF SALES	37.50				X			374,480.	0.	28,185.
(3) MARY LOU MORGAN FAMILY SERVICE COUNSELOR	37.50				X			253,767.	0.	43,024.
(4) LORI LOCKE FAMILY SERVICE COUNSELOR	37.50				X			264,915.	0.	26,000.
(5) NICHOLAS PISANO TREASURER/CFO	32.50 5.00			X				224,425.	0.	53,289.
(6) JAMES GARLAND VP, ENDOWMENT FUNDS & GRANT ADMIN.	32.50 5.00			X				186,480.	0.	57,027.
(7) EDWARD MARKIEWICZ SECRETARY/ VP, OPERATIONS & HUMAN RE	32.50 5.00			X				203,045.	0.	27,279.
(8) AURORA ROMERO FAMILY SERVICE COUNSELOR	37.50				X			122,595.	0.	15,642.
(9) GRACE PEREZ FAMILY SERVICE COUNSELOR	37.50				X			127,587.	0.	10,785.
(10) DAVID ISON, VP MARKETING & CEMETERY, THRU FEB. 2020	37.50			X				120,367.	0.	2,354.
(11) RITA GAIL JOHNSON VICE-CHAIR	4.00	X		X				15,000.	0.	0.
(12) GUS CHRISTENSEN TRUSTEE	2.00	X						15,000.	0.	0.
(13) ARAMINA VEGA FERRER TRUSTEE	2.00 1.30	X						15,000.	0.	0.
(14) ROBERT R. HALL TRUSTEE	2.00 1.30	X						15,000.	0.	0.
(15) KATHLEEN A. PAVLICK TRUSTEE	2.00 1.30	X						15,000.	0.	0.
(16) CAROLYN C. CLARK TRUSTEE, THRU MARCH 2020	2.00 1.30	X						3,750.	0.	0.
(17) MICHAEL T. REYNOLDS CHAIR	5.00	X		X				0.	0.	0.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) PAUL ENGEL TRUSTEE	2.00	X						0.	0.	0.
(19) BRIAN MCLENDON TRUSTEE	2.00	X						0.	0.	0.
(20) ANDREW PETERS TRUSTEE	2.00	X						0.	0.	0.
(21) IAN ROWAN TRUSTEE	2.00	X						0.	0.	0.
<b>1b Subtotal</b>								2,373,491.	0.	323,797.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								2,373,491.	0.	323,797.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **15**

- 3** Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3**
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual **4**
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person **5**

	Yes	No
3		X
4	X	
5		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
PINEBROOK CONTRACTING CO. LLC P.O. BOX 723, NEW YORK, NY 10956	CONSTRUCTION	1,665,449.
DAVEY TREE EXPERT COMPANY, 57 E. HANOVER AVENUE, MORRIS PLAINS, NJ 07950	LANDSCAPING	1,319,046.
ALL CLEAN MAINTENANCE CO. 1245 RHINELANDER AVENUE, BRONX, NY 10461	MAINTENANCE	318,843.
NEW AMSTERDAM METALWORKS 715 NY-211, MONTGOMERY, NY 12549	CONSTRUCTION	227,130.
CASA MECHANICAL CO., INC. 874 EAST 233RD STREET, BRONX, NY 10466	PLUMBING	216,224.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **13**

Form 990 (2020)

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHAEL T. REYNOLDS CHAIR	5.00	X		X				0.	0.	0.
(2) MITCHELL ROSE PRESIDENT/CEO	32.50	X		X				387,725.	0.	47,837.
(3) RITA GAIL JOHNSON VICE-CHAIR	4.00	X		X				25,000.	0.	0.
(4) JONATHAN P. BUTLER TRUSTEE THRU MARCH 2019	2.00	X						0.	0.	0.
(5) ADELE K. CAHILL TRUSTEE THRU MARCH 2019	2.00	X						6,250.	0.	0.
(6) CAROLYN C. CLARK TRUSTEE	2.00	X						25,000.	0.	0.
(7) GUS CHRISTENSEN TRUSTEE	2.00	X						25,000.	0.	0.
(8) PAUL ENGEL TRUSTEE	2.00	X						0.	0.	0.
(9) ARAMINA VEGA FERRER TRUSTEE	2.00	X						25,000.	0.	0.
(10) ROBERT R. HALL TRUSTEE	2.00	X						25,000.	0.	0.
(11) BRIAN MCLENDON TRUSTEE	2.00	X						0.	0.	0.
(12) KATHLEEN A. PAVLICK TRUSTEE	2.00	X						25,000.	0.	0.
(13) ANDREW PETER TRUSTEE	2.00	X						0.	0.	0.
(14) ALLISON F. RADZIN TRUSTEE THRU MARCH 2019	2.00	X						0.	0.	0.
(15) IAN ROWAN TRUSTEE	2.00	X						0.	0.	0.
(16) JAMES ZIRIN TRUSTEE THRU MARCH 2019	2.00	X						6,250.	0.	0.
(17) JAMES GARLAND VP, ENDOWMENT FUNDS & GRAND ADMIN.	32.50			X				208,797.	0.	48,000.
	5.00									

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) EDWARD MARKIEWICZ SECRETARY/ VP, OPERATIONS & HUMAN RE	32.50 5.00			X				127,316.	0.	96,916.
(19) NICHOLAS PISANO TREASURER/ VP, FINANCE	32.50 5.00			X				164,471.	0.	50,134.
(20) DAVID ISON VP, MARKETING & CEMETERY SERVICES	37.50			X				417,227.	0.	9,202.
(21) MARLISA MORELAND FAMILY SERVICE COUNSELOR	37.50					X		276,962.	0.	24,010.
(22) MARY LOU MORGAN FAMILY SERVICE COUNSELOR	37.50					X		219,761.	0.	33,704.
(23) ROBERT KESTENBAUM FAMILY SERVICE COUNSELOR	37.50					X		143,045.	0.	32,202.
(24) DENIS TOM IT DIRECTOR	37.50					X		118,403.	0.	24,657.
(25) SUSAN OLSEN DIRECTOR OF HISTORICAL	37.50					X		115,139.	0.	20,969.
<b>1b Subtotal</b>								2,341,346.	0.	387,631.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								2,341,346.	0.	387,631.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

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- 3** Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
DAVEY TREE EXPERT COMPANY, 57 E. HANOVER AVENUE, MORRIS PLAINS, NJ 07950	LANDSCAPING	1,093,835.
PINEBROOK CONTRACTING CO. LLC P.O. BOX 723, NEW YORK, NY 10956	CONSTRUCTION	774,228.
CARRIER MAUSOLEUMS CONSTRUCTION USA INC., 1730 SW SKYLINE BLVD, #206, PORTLAND, OR	CONSTRUCTION	472,976.
GIBRALTER MAUSOLEUM CONSTRUCTION CO. 101 INTERNATIONAL DRIVE, OAKDALE, PA 15071	CONSTRUCTION	379,682.
ALL CLEAN MAINTENANCE CO. 1245 RHINELANDER AVENUE, BRONX, NY 10461	MAINTENANCE	309,303.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

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Form 990 (2019)

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHAEL T. REYNOLDS CHAIR	5.00	X		X				0.	0.	0.
(2) MITCHELL ROSE PRESIDENT/CEO	32.50	X		X				373,121.	0.	43,658.
(3) RITA GAIL JOHNSON VICE-CHAIR	4.00	X		X				25,000.	0.	0.
(4) JAMES ZIRIN TRUSTEE	2.00	X						25,000.	0.	0.
(5) ADELE K. CAHILL TRUSTEE	2.00	X						25,000.	0.	0.
(6) ALLISON F. RADZIN TRUSTEE	1.30	X						25,000.	0.	0.
(7) CAROLYN C. CLARK TRUSTEE	2.00	X						25,000.	0.	0.
(8) E. THOMAS WILLIAMS, JR. TRUSTEE (THRU 3/15/18)	1.30	X						6,250.	0.	0.
(9) GUS CHRISTENSEN TRUSTEE	2.00	X						25,000.	0.	0.
(10) JONATHAN P. BUTLER TRUSTEE	2.00	X						12,500.	0.	0.
(11) KATHLEEN A. PAVLICK TRUSTEE	2.00	X						25,000.	0.	0.
(12) ROBERT R. HALL TRUSTEE	1.30	X						25,000.	0.	0.
(13) THOMAS L. PULLING TRUSTEE (THRU 3/15/18)	2.00	X						6,250.	0.	0.
(14) ARAMINA VEGA FERRER TRUSTEE	1.30	X						25,000.	0.	0.
(15) JAMES GARLAND TREASURER/CFO	32.50			X				203,673.	0.	43,275.
(16) EDWARD MARKIEWICZ SECRETARY/HR DIRECTOR	32.50			X				116,886.	0.	16,504.
(17) DAVID ISON DIRECTOR OF SALES & MARKETING	5.00				X			445,968.	0.	8,744.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MARLISA MORELAND FAMILY SERVICE COUNSELOR	37.50				X			202,494.	0.	26,554.
(19) ROSALVA GOMEZ FAMILY SERVICE COUNSELOR	37.50				X			135,684.	0.	25,092.
(20) PAUL MAY SUPT. OF OPERATIONS	37.50				X			126,801.	0.	5,183.
(21) ROBERT KRSTENBAUM FAMILY SERVICE COUNSELOR	37.50				X			126,323.	0.	26,045.
(22) DENIS TOM IT DIRECTOR	37.50				X			118,506.	0.	26,045.
<b>1b Sub-total</b>								2,099,456.	0.	221,100.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								2,099,456.	0.	221,100.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **14**

- 3** Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3** **X**
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual **4** **X**
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person **5** **X**

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
DAVEY TREE EXPERT COMPANY, 57 E. HANOVER AVENUE, MORRIS PLAINS, NJ 07950	LANDSCAPING	1,194,237.
PINEBROOK CONTRACTING CO. LLC P.O. BOX 723, NEW YORK, NY 10956	CONSTRUCTION	641,761.
GIBRALTER MAUSOLEUM CONSTRUCTION CO. 101 INTERNATIONAL DRIVE, OAKDALE, PA 15071	CONSTRUCTION	538,061.
ALL CLEAN MAINTENANCE CO. 1245 RHINELANDER AVENUE, BRONX, NY 10461	MAINTENANCE	334,984.
J. STUART TODD, INC. ARCHITECTS, 2919 WELBORN STREET, SUITE 101, DALLAS, TX	ARCHITECTURE	175,324.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **10**

Form 990 (2018)

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHAEL T. REYNOLDS CHAIR	5.00	X		X				0.	0.	0.
(2) MITCHELL ROSE PRESIDENT/CEO	32.50	X		X				342,795.	0.	41,418.
(3) RITA GAIL JOHNSON VICE-CHAIR	4.00	X		X				25,000.	0.	0.
(4) JAMES ZIRIN TRUSTEE	2.00	X						25,000.	0.	0.
(5) ADELE K. CAHILL TRUSTEE	2.00	X						25,000.	0.	0.
(6) ALLISON F. RADZIN TRUSTEE	1.30	X						25,000.	0.	0.
(7) CAROLYN C. CLARK TRUSTEE	2.00	X						25,000.	0.	0.
(8) E. THOMAS WILLIAMS, JR. TRUSTEE	1.30	X						25,000.	0.	0.
(9) GUS CHRISTENSEN TRUSTEE	2.00	X						25,000.	0.	0.
(10) JONATHAN P. BUTLER TRUSTEE	2.00	X						25,000.	0.	0.
(11) KATHLEEN A. PAVLICK TRUSTEE	2.00	X						25,000.	0.	0.
(12) ROBERT R. HALL TRUSTEE	1.30	X						25,000.	0.	0.
(13) THOMAS L. PULLING TRUSTEE	2.00	X						25,000.	0.	0.
(14) ARAMINA VEGA FERRER TRUSTEE (SEE SCHEDULE O)	2.00	X						43,750.	0.	0.
(15) JAMES GARLAND CFO/TREASURER	32.50			X				186,334.	0.	39,528.
(16) EDWARD MARKIEWICZ SECRETARY/HR DIRECTOR	5.00			X				116,732.	0.	15,504.
(17) DAVID ISON DIRECTOR OF SALES & MARKETING	37.50				X			416,072.	0.	9,024.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MARLISA MORELAND FAMILY SERVICE COUNSELOR	37.50					X		304,685.	0.	27,196.
(19) LESLIE C. MANSOOR FAMILY SERVICE COUNSELOR	37.50					X		168,952.	0.	16,813.
(20) LORI LOCKE FAMILY SERVICE COUNSELOR	37.50					X		136,085.	0.	15,564.
(21) ROBERT KESTENBAUM FAMILY SERVICE COUNSELOR	37.50					X		118,185.	0.	24,050.
(22) DENIS TOM DIRECTOR OF IT	37.50					X		114,962.	0.	24,579.
<b>1b Sub-total</b>								2,223,552.	0.	213,676.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								2,223,552.	0.	213,676.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

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- 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
DAVEY TREE EXPERT COMPANY, 57 E. HANOVER AVENUE, MORRIS PLAINS, NJ 07950	LANDSCAPING	1,532,078.
PINEBROOK CONTRACTING CO. LLC P.O. BOX 723, NEW YORK, NY 10956	CONSTRUCTION	640,088.
GIBRALTER MAUSOLEUM CONSTRUCTION CO. 101 INTERNATIONAL DRIVE, OAKDALE, PA 15071	CONSTRUCTION	570,000.
ALL CLEAN MAINTENANCE CO. 1245 RHINELANDER AVENUE, BRONX, NY 10461	MAINTENANCE	282,127.
SCHAFER CULLEN CAPITAL MANAGEMENT 645 FIFTH AVENUE, NEW YORK, NY 10022	INVESTMENT MANAGEMENT FEES	256,645.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

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Form 990 (2017)