

quoted rates set forth in the proposal submitted by WNYCS for the Maintenance Services, a copy of which is attached as Exhibit C, (collectively, the "Proposed Transaction");

WHEREAS, the Board of Trustees, in reviewing the Report and the Proposed Transaction, and undertaking any other due diligence or inquiry it may deem necessary, is tasked with the duty to oversee all conflict of interest matters, including related party transactions, as they may arise in accordance with BCC's conflict of interest policy; and

WHEREAS, for the avoidance of doubt, Mr. Wolcott has neither seen, reviewed, been privy to nor participated in any deliberation among the members of the Board or any Committee thereof with respect to their review of the Proposed Transaction and Mr. Wolcott has no authority to vote on the Proposed Transaction (or any action by the Board), and he has not had any undue influence on any actions to be taken by the Committee or the Board of Trustees of the Corporation with respect to the Proposed Transaction;

NOW, THEREFORE, be it

RESOLVED, that the Conflict of Interest Policy, in the form presented to the Board at this meeting and attached as Exhibit A hereto, be, and hereby is, approved and adopted as the Conflict of Interest Policy for BCC;

RESOLVED, that, having considered the Alternative Transactions as outlined in the Report, the Board hereby approves the Proposed Transaction to retain WNYCS on an ongoing basis to perform the Maintenance Services for BCC and its affiliated cemeteries on the terms and at the quoted rates set forth in its proposal attached as Exhibit C hereto, and determines that the terms of the Proposed Transaction be, and hereby are, fair, reasonable and in the Corporation's best interest; and be it further

RESOLVED, that the President or any other officer be, and each hereby is, authorized and directed to take any other action necessary or advisable to carry out the purposes of the foregoing resolutions.

EXHIBIT 10

THE BUFFALO CITY CEMETERY, INC.

AMENDED & RESTATED CONFLICT OF INTEREST POLICY

Section 1. Purpose. The purpose of this Amended & Restated Conflict of Interest Policy is to protect the interest of THE BUFFALO CITY CEMETERY, INC. (the “Corporation”) when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer, Trustee or Key Person of the Corporation, or other Interested Person, as such term is defined in this Policy, or that might result in a possible excess benefit transaction. The Corporation’s officers and Trustees owe a duty of loyalty to the Corporation and must act in good faith and in the Corporation’s best interest, rather than in their own interests or the interests of any other person or entity. This Policy is designed to ensure that the Board of Trustees of the Corporation (the “Board”) and its authorized committees make decisions in an objective manner without undue influence and sets forth procedures for monitoring, reporting, and engaging in the review and oversight of any approval or ratification of any action taken in connection with conflicts of interest and related party transactions (as such terms are defined in this Policy). The Corporation encourages individuals to avoid conflicts of interest in appearance and in fact. This Policy is intended to supplement but not replace any applicable state and federal law (“Applicable Law”) governing conflicts of interest applicable to not-for-profit and charitable corporations. To the extent there is a conflict or inconsistency between the provisions of this Policy and Applicable Law, the provisions of Applicable Law shall govern.

Section 2. Definitions.

(a) “*Affiliate*” of a corporation, as set forth in Section 102(a)(19) of the New York Not-for-Profit Corporation Law, as may be amended from time to time (the “NPCL”), means any entity controlled by, or in control of, such corporation.

(b) “*Compensation*” includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

(c) A “*Conflict of Interest*” shall exist (i) when an Interested Person has a Financial Interest in a proposed transaction, or (ii) with respect to all proposed Related Party Transactions or (iii) if the Deciding Body makes the determination in its sole discretion that a Conflict of Interest exists.

(d) “*Deciding Body*” means the Board, or a committee thereof appointed by the Board, which is responsible for overseeing the implementation of and compliance with the Corporation’s Conflict of Interest Policy, as required by Section 715-a of the NPCL.

(e) “*Financial Interest*”: A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- (i) an ownership or investment interest in any entity with which the Corporation has a transaction or arrangement,
- (ii) a Compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement, or
- (iii) a potential ownership or investment interest in, or Compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

(f) “*Interested Person*”: An Interested Person is any (i) Related Party or (ii) any trustee, officer, Key Person or member of a committee with Board-delegated powers, who has a direct or indirect Financial Interest, or who has any other interest or relationship that could reasonably be viewed as having the potential to affect his or her decision-making judgment.

(g) “*Key Person*” as set forth in Section 102(a)(25) of the NPCL, means any person other than a trustee or officer, whether or not an employee of the Corporation, who (i) has responsibilities, or exercises powers or influence over the Corporation as a whole similar to the responsibilities, powers, or influence of trustees and officers; (ii) manages the Corporation, or a segment of the Corporation that represents a substantial portion of the activities, assets, income or expenses of the Corporation; or (iii) alone or with others controls or determines a substantial portion of the Corporation’s capital expenditures or operating budget.

(h) “*Related Party*” as set forth in Section 102(a)(23) of the NPCL, means (i) Any trustee, officer or Key Person of the Corporation or any affiliate of the Corporation; (ii) any relative of any trustee, officer, or Key Person of the Corporation or any affiliate; or (iii) any entity in which any individual described in clause (i) or (ii) has a 35% or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of 5%. Said information shall be disclosed to the Corporation by a trustee upon joining the Board and annually thereafter.

(i) “*Related Party Transaction*” as set forth in Section 102(a)(24) of the NPCL, means any transaction, agreement, or other arrangement in which a “related party” has a financial interest and in which the Corporation or any of its affiliates is a participant, except that a transaction shall not be a related party transaction if: (i) the transaction or the related party’s financial interest in the transaction is *de minimis*, (ii) the transaction would not customarily be reviewed by the board or boards of similar organizations in the ordinary course of business and is available to others on the same or similar terms, or (iii) the transaction constitutes a benefit provided to a related party solely as a member of a class of the beneficiaries that the Corporation intends to benefit as part of the accomplishment of its mission which benefit is available to all similarly situated members of the same class on the same terms.

(j) “*Relative*” of an individual, as set forth in Section 102(a)(22) of the NPCL, means (i) his or her spouse or domestic partner as defined in section twenty-nine hundred ninety-four-a of the public health law; (ii) his or her ancestors, brothers and sisters (whether whole or half-blood), children (whether natural or adopted), grandchildren, great-grandchildren; or (iii) the spouse or domestic partner of his or her brothers, sisters, children, grandchildren, and great-grandchildren.

Section 3. Procedures.

(a) Duty to Disclose. In connection with any actual or possible Conflict of Interest, an Interested Person must disclose the existence of the financial or other interest and be given the opportunity to disclose all material facts to the Deciding Body.

(b) Determining Whether a Conflict of Interest Exists. After disclosure of the interest and all material facts, and after any discussion with the Interested Person, he or she will leave the Deciding Body's meeting while the determination of a Conflict of Interest is discussed and voted upon. The remaining Deciding Body members will decide if a Conflict of Interest exists.

(c) Procedures for Addressing the Conflict of Interest. The Deciding Body will determine by a majority vote of the disinterested trustees whether the transaction or arrangement is fair, reasonable and in the Corporation's best interest. In conformity with the above determination it will make its decision as to whether to enter into the transaction or arrangement.

(d) Additional Procedures for Addressing Certain Conflicts of Interest. The Corporation shall not enter into a Related Party Transaction unless the transaction is determined by the Deciding Body to be fair, reasonable and in the Corporation's best interest at the time of such determination. Any trustee, officer or Key Person who has an interest in a Related Party Transaction shall disclose in good faith to the Deciding Body the material facts concerning such interest. In addition, with respect to any Related Party Transaction in which a Related Party has a substantial Financial Interest, the Deciding Body shall: (i) prior to entering into the transaction, consider alternative transactions to the extent available; (ii) approve the transaction by not less than a majority vote of the trustees or committee members present at the meeting; and (iii) contemporaneously document in writing the basis for the Deciding Body's approval, including its consideration of any alternative transactions.

(e) No Improper Attempts to Influence Vote. The Interested Person with the Conflict of Interest is prohibited from making any attempt to influence improperly the deliberation or voting on the matter giving rise to the Conflict of Interest. An Interested Person is precluded from being present at or participating in any board deliberation or vote related to the transaction or arrangement giving rise to a conflict of Interest or Related Party Transaction. Notwithstanding the foregoing, the Board of Trustees may request that an Interested Person present information to the Board prior to the commencement of deliberations or voting relating thereto.

(f) Violations of the Conflicts of Interest Policy. If the Deciding Body has reasonable cause to believe that an individual has failed to disclose actual or possible Conflicts of Interest, it will inform the individual of the basis for such belief and afford the individual an opportunity to explain the alleged failure to disclose. If, after hearing the individual's response and after making further investigation as warranted by the circumstances, the Deciding Body determines the individual has failed to disclose an actual or possible Conflict of Interest, it will take appropriate disciplinary and corrective action.

Section 4. Records of Proceedings. The minutes of the Deciding Body's meeting will contain the names of persons who disclosed or otherwise were found to have a Financial Interest in connection with an actual or possible Conflict of Interest, the nature of the Financial Interest, any action taken to determine whether a Conflict of Interest was present, the Deciding Body's decision as to whether a Conflict of Interest in fact existed, the names of persons who were present for discussions, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Section 5. Compensation. Any person (or family member of such person) who receives Compensation or other payment, directly or indirectly, from the Corporation is precluded from voting on matters pertaining to his/her Compensation or other payment. Notwithstanding the previous sentence, no trustee will be prohibited from deliberating or voting concerning Compensation for service on the Board that is to be made available or provided to all trustees of the Corporation on the same or substantially similar terms. Trustees who receive Compensation, directly or indirectly, from the Corporation may provide information to the Deciding Body regarding Compensation.

Section 6. Initial and Annual Statements. Each trustee will annually sign a statement which affirms that he or she is aware of and understands the Corporation's Conflict of Interest policy, has agreed to comply with the policy, and understands that the Corporation is charitable and, in order to maintain its federal tax exemption, it must engage primarily in activities that accomplish one or more of its tax-exempt purposes. In addition, each trustee shall initially (prior to his or her initial election) and annually thereafter complete, sign and submit to

the Secretary of the Corporation (or a designated compliance officer) a written statement identifying, to the best of his or her knowledge, any entity of which such trustee 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 trustee might have a Conflict of Interest. The Secretary of the Corporation (or a designated compliance officer) shall provide a copy of all completed statements to the Chair of the Deciding Body.

Section 7. Periodic Reviews. To ensure the Corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its 501(c)(13) tax-exempt status, the Board will conduct periodic reviews, including, at a minimum, whether Compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining, and whether any partnerships, joint ventures, and arrangements with management organizations conform to the Corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction. The Corporation may, but need not, use outside advisors to assist it in its periodic reviews. If outside advisors are used, their use will not relieve the Board of its responsibility for ensuring periodic reviews are conducted.

Adopted by the Board of Trustees: September 21, 2021

EXHIBIT 11



FOREST LAWN

Where memories live
and
the stories are told.

1411 DELAWARE AVENUE
BUFFALO, NEW YORK 14209
TEL 716.885.1600
FAX 716.881.6482
FOREST-LAWN.COM

TRUSTEES

James M. Wadsworth, Chair
Ruth D. Bryant
Richard J. Day
Joseph P. Dispenza
Charles E. Kreiner, Jr.
Mary Ann Kresse
George C. Morris
Kurt L. Rich
Hugh M. Russ

TO: Cemetery Care, Maintenance, and Interment Companies
FROM: Joseph P. Dispenza
President, Forest Lawn Group
DATE: September 7, 2021
RE: Request for Quote

The Buffalo City Cemetery, Inc., also known as Forest Lawn, is a not-for-profit 501(c)(13) organization regulated by the New York State Department of State Division of Cemeteries. As an organization that welcomes all faiths, we operate five cemeteries and a crematory: Forest Lawn Cemetery in Buffalo, New York; Lakeside Cemetery in Hamburg, New York; St. Matthew's Cemetery in West Seneca, New York; Williamsville Cemetery and Gethsemane Cemetery – both in Williamsville, New York; as well as Forest Lawn Cremation Company in Buffalo, New York.

Forest Lawn is proud to have a multidecade union shop on our properties. Our union contract has allowed management for many years to supplement our union employees with independent vendors to support cemetery care, maintenance and interments. To that end, we are conducting our due diligence to seek independent vendors who have the willingness and capacity to be considered for backup, intermittent care, maintenance, and interment work on our properties as needed. Please answer the following questions and complete the enclosed price sheet. We will be presenting these quotes to our board at the September board meeting; therefore, your response is needed no later than Thursday, September 16, 2021 by 12:00 PM.

Upon review of all RFQ responses, Forest Lawn may request vendors to provide additional information.

Please provide your complete responses by email to Joseph P. Dispenza, jdispenza@forest-lawn.com.

The response date to this RFQ is: **Thursday, September 16, 2021 by 12:00 PM.**

If you have any questions, please contact Joseph P. Dispenza at 716-885-1600 (office), 716-818-3032 (cell), or jdispenza@forest-lawn.com.

THE FOREST LAWN GROUP

Forest Lawn
Buffalo, NY
Lakeside Cemetery
Hamburg, NY
Williamsville Cemetery
Amherst, NY
St. Matthew's Cemetery
West Seneca, NY
Forest Lawn Cremation Company
Buffalo, NY
Gethsemane Cemetery
Williamsville, NY

OFFICERS

Joseph P. Dispenza, President
Christopher W. Converse, Vice President
Annette M. Wargo, VP, Finance
Craig J. Wolcott, VP, Operations & Mergers
Robert J. Wolcott, VP, Crematory Services
McGhann V. Surratt, Corporate Secretary
Christopher W. Converse, Assistant Secretary

EXHIBIT 12

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493087003020

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning 01-01-2019 , and ending 12-31-2019

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
OAKWOOD CEMETERY ASSOCIATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2338 ELDRIDGE ROAD

City or town, state or province, country, and ZIP or foreign postal code
EAST AURORA, NY 14052

D Employer identification number

16-0574860

E Telephone number

(716) 807-6221

G Gross receipts \$ 411,101

F Name and address of principal officer:
NANCY HIBSCH
2338 ELDRIDGE ROAD
EAST AURORA, NY 14052

H(a) Is this a group return for subordinates?
☐ Yes ☒ No
H(b) Are all subordinates included?
☐ Yes ☐ No
If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (13) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1847

M State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
Cemetery

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3 5

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 5

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 5 0

6 Total number of volunteers (estimate if necessary) 6 0

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

7b Net unrelated business taxable income from Form 990-T, line 39 7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h) 8 0

9 Program service revenue (Part VIII, line 2g) 9 54,790

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 33,799

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 25

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 88,614

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 13 0

14 Benefits paid to or for members (Part IX, column (A), line 4) 14 0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 15 0

16a Professional fundraising fees (Part IX, column (A), line 11e) 16a 0

16b Total fundraising expenses (Part IX, column (D), line 25) ▶0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 17 71,299

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 18 71,299

19 Revenue less expenses. Subtract line 18 from line 12 19 17,315

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 20 1,373,634

21 Total liabilities (Part X, line 26) 21 3,873

22 Net assets or fund balances. Subtract line 21 from line 20 22 1,369,761

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer
NANCY HIBSCH SECRETARY/TREASURER
Type or print name and title

2020-02-18
Date

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date 2020-03-27 Check ☐ if self-employed PTIN P00669212

Firm's name ▶ PHILIPS AND BROOKS CPAS PC Firm's EIN ▶

Firm's address ▶ 76 RILEY STREET Phone no. (716) 652-9373
EAST AURORA, NY 14052

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2019)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐ ☒

1 Briefly describe the organization's mission:

Cemetery

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)
See Additional Data

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)





4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

(Code:) (Expenses \$ including grants of \$) (Revenue \$)
0

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ►

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V 	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c Yes	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	No

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	No
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes

Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a	No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O			3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	No
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b	No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	
7 Organizations that may receive deductible contributions under section 170(c).				
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			7a	No
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c	No
d If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f	No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8	
9 Sponsoring organizations maintaining donor advised funds.				
a Did the sponsoring organization make any taxable distributions under section 4966?			9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b	
10 Section 501(c)(7) organizations. Enter:				
a Initiation fees and capital contributions included on Part VIII, line 12	10a			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11 Section 501(c)(12) organizations. Enter:				
a Gross income from members or shareholders	11a			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.			13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c Enter the amount of reserves on hand	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?			14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.			15	
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16	

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	5	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b	Enter the number of voting members included in line 1a, above, who are independent	5	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	No
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	
13	Did the organization have a written whistleblower policy?	13	No
14	Did the organization have a written document retention and destruction policy?	14	No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	No
b	Other officers or key employees of the organization	15b	No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NY**

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
 ▶ Nancy Hibschi 2338 Eldridge Road East Aurora, NY 14052 (716) 807-6221

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

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

Form **990** (2019)

Part VII

1b Sub-Total			
1c Total from continuation sheets to Part VII, Section A			
1d Total (add lines 1b and 1c)	0	0	0

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 ►

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
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? <i>If "Yes," complete Schedule J for such individual</i>	4	No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

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)	(B)	(C)
Name and business address	Description of services	Compensation

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 ►

Form 990 (2019)										Page 9					
Part VIII Statement of Revenue															
Check if Schedule O contains a response or note to any line in this Part VIII <input type="checkbox"/>															
						(A) Total revenue		(B) Related or exempt function revenue		(C) Unrelated business revenue		(D) Revenue excluded from tax under sections 512 - 514			
Contributions, Gifts, Grants and Other Similar Amounts		1a Federated campaigns . . .				1a									
		b Membership dues . . .				1b									
		c Fundraising events . . .				1c									
		d Related organizations				1d									
		e Government grants (contributions)				1e									
		f All other contributions, gifts, grants, and similar amounts not included above				1f									
		g Noncash contributions included in lines 1a - 1f:\$				1g									
		h Total. Add lines 1a-1f ▶													
Program Service Revenue						Business Code									
		2a GRAVE/LOT SALES				900099		20,525				0		0	
		b GRAVE FEES				900099		34,265				0		0	
		c FOUNDATIONS				900099		0				0		0	
		d													
		e													
		f All other program service revenue.													
		9 Total. Add lines 2a-2f. ▶				54,790									
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts) ▶				28,855				0		28,855			
		4 Income from investment of tax-exempt bond proceeds ▶													
		5 Royalties ▶													
				(i) Real		(ii) Personal									
		6a Gross rents		6a											
		b Less: rental expenses		6b											
		c Rental income or (loss)		6c											
		d Net rental income or (loss) ▶													
				(i) Securities		(ii) Other									
		7a Gross amount from sales of assets other than inventory		7a		327,431									
		b Less: cost or other basis and sales expenses		7b		322,487									
		c Gain or (loss)		7c		4,944									
		d Net gain or (loss) ▶				4,944		0		0		4,944			
		8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a											
		b Less: direct expenses		8b											
		c Net income or (loss) from fundraising events . . . ▶													
		9a Gross income from gaming activities. See Part IV, line 19		9a											
		b Less: direct expenses		9b											
		c Net income or (loss) from gaming activities . . . ▶													
		10a Gross sales of inventory, less returns and allowances . . .		10a											
b Less: cost of goods sold . . .		10b													
c Net income or (loss) from sales of inventory . . . ▶															
Miscellaneous Revenue				Business Code											
11a MISCELLANEOUS				900099		25		25		0		0			
b															
c															
d All other revenue															
e Total. Add lines 11a-11d ▶						25									
12 Total revenue. See instructions ▶						88,614		54,815		0		33,799			

Form 990 (2019)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	6,615	6,615	0	0
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2,253	0	2,253	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	59	59	0	0
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	233	233	0	0
23 Insurance	2,948	2,948	0	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a GRAVE REPURCHASE	0	0	0	0
b GROUNDS MAINTENANCE	34,685	34,685	0	0
c CONSULTING FEES	7,540	0	7,540	0
d GRAVE SERVICE	11,045	11,045	0	0
e All other expenses	5,921	0	5,921	0
25 Total functional expenses. Add lines 1 through 24e	71,299	55,585	15,714	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing		27,277	1	30,245	
	2	Savings and temporary cash investments		29,413	2	29,413	
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net			4		
	5	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use			8		
	9	Prepaid expenses and deferred charges			9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	231,702			
	b	Less: accumulated depreciation	10b	8,303	223,632	10c	223,399
	11	Investments—publicly traded securities			11		
	12	Investments—other securities. See Part IV, line 11			12		
	13	Investments—program-related. See Part IV, line 11		1,077,234	13	1,090,577	
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11			15		
16	Total assets. Add lines 1 through 15 (must equal line 34)		1,357,556	16	1,373,634		
Liabilities	17	Accounts payable and accrued expenses		5,110	17	3,873	
	18	Grants payable			18		
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D			25		
	26	Total liabilities. Add lines 17 through 25		5,110	26	3,873	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		60,666	27	68,478	
	28	Net assets with donor restrictions		1,291,780	28	1,301,283	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds			29		
	30	Paid-in or capital surplus, or land, building or equipment fund			30		
	31	Retained earnings, endowment, accumulated income, or other funds			31		
	32	Total net assets or fund balances		1,352,446	32	1,369,761	
33	Total liabilities and net assets/fund balances		1,357,556	33	1,373,634		

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	88,614
2	Total expenses (must equal Part IX, column (A), line 25)	2	71,299
3	Revenue less expenses. Subtract line 2 from line 1	3	17,315
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,352,446
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,369,761

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		No
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Software ID: 19009670

Software Version:

EIN: 16-0574860

Name: OAKWOOD CEMETERY ASSOCIATION

Form 990 (2019)

Form 990, Part III, Line 4a:

Burials, grave and property management, etc.

efile GRAPHIC print - DO NOT PROCESS As Filed Data - DLN: 93493087003020

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
OAKWOOD CEMETERY ASSOCIATION

Employer identification number
16-0574860

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No

Part II

Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 52283D Schedule D (Form 990) 2019

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table:

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

1a

Beginning of year balance

b

Contributions

c

Net investment earnings, gains, and losses

d

Grants or scholarships

e

Other expenditures for facilities and programs

f

Administrative expenses

g

End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4

Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	219,495			219,495
b Buildings				
c Leasehold improvements				
d Equipment	12,207		8,303	3,904
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				223,399

Part VII

Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII

Investments—Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) MONEY MARKET FUNDS	68,579	C
(2) FIXED INCOME FUNDS	232,733	C
(3) MUTUAL FUNDS - EQUITIES	767,837	C
(4) DUE TO PERM MAINT. FROM OPERATIONS	3,873	C
(5) M & T BANK-PERMANENT MAINTENANCE FUND	17,555	C
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.) ▶	1,090,577	

Part IX

Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) ▶	

Part X

Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	88,614
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	88,614
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	88,614

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	71,299
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	71,299
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	71,299

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID: 19009670
Software Version:
EIN: 16-0574860
Name: OAKWOOD CEMETERY ASSOCIATION

Supplemental Information

Return Reference	Explanation
Pt XII, Line 4b	rounding adjustment

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization
OAKWOOD CEMETERY ASSOCIATION

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Employer identification number

16-0574860

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 11b	There is no written policy. Board members do disclose any conflicts of interests.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt XI	Taxes paid by Trust before receiving 503 (c)(3) not for profit status.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d	0

EXHIBIT 13

Oakwood Cemetery Association
Financial Forecast August 2021
Revised 3/24/22

Acreage	16	16	16	16	16
Permanent Maint Fund	\$ 981,918	\$ 1,144,853	\$ 1,047,347	\$ 1,264,975	\$ 1,464,198
P. M. per acre	\$ 61,370	\$ 71,553	\$ 65,459	\$ 79,061	\$ 91,512
Endowed Care Fund	\$ 26,478	\$ 29,413	\$ 29,413	\$ 29,413	\$ 29,413

Operating Cash 12/2021 \$ 52,065

(source)	Actual Financial Results								5 year Average	Operating Cash 12/2021				
	2013	2014	2015	2016	2017	2018	2019	2020		2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenue:														
Grave sales	17,500	7,900	19,500	22,500	18,300	30,450	20,525	34,225	25,200	34,020	37,422	41,164	41,164	41,164
Interment fees	29,486	27,125	21,475	18,175	25,355	37,425	34,265	26,114	28,267	28,267	28,832	29,409	29,997	30,597
Foundations	-	475	-	-	4,108	1,300	-	1,825	-	4,100	4,182	4,266	4,351	4,438
Snow removal income	625	1,550	350	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	350	225	-	28,551	1,723	700	25	9,251	-	-	-	-	-	-
Interest & dividends	23,429	29,340	31,339	22,637	26,615	26,444	31,297	154	-	47,586	48,538	49,509	50,499	51,509
Realized gains	-	49,834	-	(2,699)	-	201,698	-	-	-	-	-	-	-	-
Fiduciary Income tax refunds	-	-	50,989	-	-	-	-	-	-	-	-	-	-	-
Total revenue	71,390	116,449	123,653	89,164	76,101	298,017	86,112	71,569		113,973	118,974	124,348	126,011	127,708
Expenses:														
Advertising	183	-	-	26	-	-	58	-	-	7,500	7,500	7,500	7,500	7,500
Bank service charges	385	212	376	60	35	10	-	-	-	-	-	-	-	-
Broker fees	1,290	1,439	1,444	1,239	1,370	2,625	-	-	-	-	-	-	-	-
Consulting fees	7,500	7,500	7,500	7,500	7,500	7,500	7,540	7,460	-	-	-	-	-	-
Depreciation	263	233	233	232	233	233	233	233	-	-	-	-	-	-
Grave repurchase	205	1,400	-	-	600	2,405	-	500	-	-	-	-	-	-
Grave service	12,140	9,495	9,535	9,705	10,435	9,720	11,045	8,375	10,056	12,155	12,398	12,646	12,899	13,157
Insurance	3,871	5,817	5,515	5,837	3,446	2,485	2,949	2,739	-	3,500	3,570	3,641	3,714	3,789
Licenses and fees	83	920	100	349	320	285	123	139	-	-	-	-	-	-
miscellaneous	70	50	-	1,400	1,800	216	533	3,029	-	-	-	-	-	-
Office expense	1,967	2,009	2,010	1,903	4,912	5,663	5,015	5,626	-	1,000	1,020	1,040	1,061	1,082
Professional fees	6,897	10,482	6,998	5,865	6,115	6,740	6,615	6,615	-	-	-	-	-	-
Repair & maintenance	28,705	36,025	33,309	59,504	27,062	38,950	34,686	34,625	34,223	34,223	34,907	35,605	36,317	37,044
Telephone	2,435	2,014	2,097	2,041	1,568	1,032	-	-	-	-	-	-	-	-
PM loan payback	-	-	-	-	-	-	-	-	-	19,200	19,200	19,200	19,200	19,200
Fiduciary income taxes	14,510	25,994	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	80,504	103,590	69,117	95,661	65,396	77,864	68,797	69,108		77,577	78,595	79,633	80,691	81,771
Change in net assets	\$ (9,114)	\$ 12,859	\$ 54,536	\$ (6,497)	\$ 10,705	\$ 220,153	\$ 17,315	\$ 2,461		\$ 36,396	\$ 40,379	\$ 44,715	\$ 45,320	\$ 45,937
Body burials					N/A	16	19	11						
Cremated burials					N/A	49	33	23						
Current service fees (increase 3/13/17):														
Cash balance	\$ 50,509	\$ 6,195	\$ 23,511	\$ 18,858	\$ 14,882	\$ 56,691	\$ 59,658	\$ 52,065	Cremation	\$ 550	561	572	584	595
Liability due to PM fund					\$ (32,000)	\$ 5,110	\$ 3,874	\$ 4,614	Full body	\$ 1,000	1,020	1,040	1,061	1,082

Grave sales are expected to increase 35% over the 5 year average and then increase 10% in each of the next two years.

NOTE: Operating and Permanent Maintenance Funds corrected, source: Independent Accountant's Review Report

Expense for 2016 includes dilapidated stone project for \$23,714; expense projection revised 3/24/22 by aw (formula error)

Lot price:	Available spaces	# of spaces	value (no incre
\$ 925	currently developed	200	\$ 185,000
	House area	228	\$ 210,900
	Flag pole area	60	\$ 55,500
	Neighboring lot	360	\$ 333,000
			<u>\$ 784,400</u>

DOUBLE sales with 200,000 endowment income net of 25%

	2015 Projected	2016 Projected	2017 Projected
change in net assets without realized & unrealized gains	\$ 155,272	\$ 161,873	\$ 167,480
25% of Change in Net Assets to Satisfy Restricted Endow.	\$ 38,818	\$ 40,468	\$ 41,870
change in net assets, NET	<u>\$ 116,454</u>	<u>\$ 121,405</u>	<u>\$ 125,610</u>

AVERAGE sales with 200,000 endowment income net of 25%

change in net assets without realized & unrealized gains	\$ 112,971	\$ 115,342	\$ 116,296
25% of Change in Net Assets to Satisfy Restricted Endow.	\$ 28,243	\$ 28,835	\$ 29,074
change in net assets, NET	<u>\$ 84,728</u>	<u>\$ 86,506</u>	<u>\$ 87,222</u>

2018 Projected	2019 Projected
\$ 164,266	\$ 160,943
\$ 41,067	\$ 40,236
<u>\$ 123,200</u>	<u>\$ 120,707</u>

\$ 113,081	\$ 109,758
\$ 28,270	\$ 27,440
<u>\$ 84,811</u>	<u>\$ 82,319</u>

EXHIBIT 14

From: [NANCY HIBSCH](#)
To: [Polishook, Lewis \(DOS\)](#)
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015
Date: Thursday, March 24, 2022 3:41:05 PM
Attachments: [OakwoodCemeteryBid--2021.pdf](#)

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr Polishook,

Due to Covid 19 we did not have a yearly board meeting in 2021. We put it out for bid, see attached. After not receiving any bids, we agreed through phone calls/texts to move forward with WNY.

Nancy S. Hibschi

On Thu, Mar 24, 2022 at 3:12 PM Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov> wrote:

How about getting me the 2021 minutes approving the previous year's contract instead?

thx

From: NANCY HIBSCH <nshibsch@gmail.com>
Sent: Thursday, March 24, 2022 3:11 PM
To: Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov>
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr Polishook,

It hasn't been approved yet, as we have not had a Board Meeting to do so. We should be meeting in next 7 - 10 days. Would you like me to forward board minutes once the Board has approved or not?

Please let me know.

Nancy S. Hibschi

On Thu, Mar 24, 2022 at 2:59 PM Polishhook, Lewis (DOS)

<Lewis.Polishhook@dos.ny.gov> wrote:

Sorry, I have one more question. Are there board minutes approving the contract with WNY? If so please provide them.

Thx

-LP

From: NANCY HIBSCH <nshibsch@gmail.com>

Sent: Thursday, March 24, 2022 1:54 PM

To: Polishhook, Lewis (DOS) <Lewis.Polishhook@dos.ny.gov>

Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr. Polishhook,

Yes, WNY does all burials at Freedom Cemetery.

Families/Funeral Homes pay us (Freedom Cemetery), and then we (Freedom Cemetery) would be invoiced by WNY.

Nancy S. Hibschi

On Thu, Mar 24, 2022 at 1:45 PM Polishhook, Lewis (DOS)

<Lewis.Polishhook@dos.ny.gov> wrote:

Last question(s):

Does WNY do ALL burials at Freedom?

Do families pay WNY directly or do they pay the cemetery, which in turn pays WNY?

Thx

-LP

From: NANCY HIBSCH <nshibsch@gmail.com>

Sent: Thursday, March 24, 2022 1:40 PM

To: Polishhook, Lewis (DOS) <Lewis.Polishhook@dos.ny.gov>

Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr Polishhook,

The only work WNY does for Freedom Cemetery is burials.

I am unable to answer anything regarding Freedom Rural, as it is run by its own Board.

Nancy S. Hibsch

On Thu, Mar 24, 2022 at 11:09 AM Polishhook, Lewis (DOS)
<Lewis.Polishhook@dos.ny.gov> wrote:

Just confirming, WNY doesn't do work for either Freedom or Freedom Rural?

From: NANCY HIBSCH <nshibsch@gmail.com>
Sent: Thursday, March 24, 2022 8:31 AM
To: Polishhook, Lewis (DOS) <Lewis.Polishhook@dos.ny.gov>
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr Polishhook,

Freedom Cemetery does not have a contract with WNY. So sorry, I made an error on the date. It is a 2022 contract.

Chris Kloc would be the person to contact regarding questions about the WNY contract. He can be reached at 716-863-5493.

Contact for Freedom Cemetery would be Mr. Brown at 716-492-1581.

Nancy S. Hibschi

On Wed, Mar 23, 2022 at 8:08 PM Polishhook, Lewis (DOS)
<Lewis.Polishhook@dos.ny.gov> wrote:

Sorry, I read your email as saying this was a 2002 contract. Instead, it appears to be a 2022 contract.

I have some questions about that contract but need to talk to a board member who is neither you nor Levi Wolcott.

Who is the best person contact re this?

I will also need a contact for Freedom.

Thx again.

-LP

From: NANCY HIBSCH <nshibsch@gmail.com>

Sent: Wednesday, March 23, 2022 8:05 PM

To: Polishhook, Lewis (DOS) <Lewis.Polishhook@dos.ny.gov>

Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr Polishhook,

1. Neither Oakwood Cemetery or Freedom Cemetery has a conflict of interest policy
2. Oakwood's 2002 Lawn Care Maintenance Contract is attached
3. no recent signed conflict of interest statement for Levi Wolcott or myself due to not having a conflict of interest policy

If you need any other information, please let me know.

Nancy S. Hibsch

On Wed, Mar 23, 2022 at 5:42 PM Polishhook, Lewis (DOS)
<Lewis.Polishhook@dos.ny.gov> wrote:

Dear Ms. Hibschi:

I'm working on our review of the proposed mergers of these cemeteries with Forest Lawn, and have some questions that probably should be directed to a board member other than you.

For both cemeteries, I need:

1. The cemetery's conflict of interest policy;
2. The cemetery's contract with WNY Cemetery Service; and
3. Your most recent signed conflict of interest statement.

For Oakwood, I also need Levi Wolcott's signed conflict of interest statement (it's my understanding he isn't on the board of Freedom Cemetery).

Please let me know who I can get these from most quickly.

Thanks.

Lewis A. Polishhook

Director

From: [NANCY HIBSCH](#)
To: [Polishook, Lewis \(DOS\)](#)
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015
Date: Thursday, March 24, 2022 3:11:26 PM

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr Polishook,

It hasn't been approved yet, as we have not had a Board Meeting to do so. We should be meeting in next 7 - 10 days. Would you like me to forward board minutes once the Board has approved or not?

Please let me know.

Nancy S. Hibschi

On Thu, Mar 24, 2022 at 2:59 PM Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov> wrote:

Sorry, I have one more question. Are there board minutes approving the contract with WNY? If so please provide them.

Thx

-LP

From: NANCY HIBSCH <nshibsch@gmail.com>
Sent: Thursday, March 24, 2022 1:54 PM
To: Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov>
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr. Polishook,

Yes, WNY does all burials at Freedom Cemetery.

Families/Funeral Homes pay us (Freedom Cemetery), and then we (Freedom Cemetery) would be invoiced by WNY.

Nancy S. Hibschi

On Thu, Mar 24, 2022 at 1:45 PM Polishook, Lewis (DOS)
<Lewis.Polishook@dos.ny.gov> wrote:

Last question(s):

Does WNY do ALL burials at Freedom?

Do families pay WNY directly or do they pay the cemetery, which in turn pays WNY?

Thx

-LP

From: NANCY HIBSCH <nshibsch@gmail.com>

Sent: Thursday, March 24, 2022 1:40 PM

To: Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov>

Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

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Mr Polishook,

The only work WNY does for Freedom Cemetery is burials.

I am unable to answer anything regarding Freedom Rural, as it is run by its own Board.

Nancy S. Hibschi

On Thu, Mar 24, 2022 at 11:09 AM Polishhook, Lewis (DOS)
<Lewis.Polishhook@dos.ny.gov> wrote:

Just confirming, WNY doesn't do work for either Freedom or Freedom Rural?

From: NANCY HIBSCHI <nshibschi@gmail.com>
Sent: Thursday, March 24, 2022 8:31 AM
To: Polishhook, Lewis (DOS) <Lewis.Polishhook@dos.ny.gov>
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr Polishhook,

Freedom Cemetery does not have a contract with WNY. So sorry, I made an error on the date. It is a 2022 contract.

Chris Kloc would be the person to contact regarding questions about the WNY contract. He can be reached at 716-863-5493.

Contact for Freedom Cemetery would be Mr. Brown at 716-492-1581.

Nancy S. Hibschi

On Wed, Mar 23, 2022 at 8:08 PM Polishhook, Lewis (DOS)

<Lewis.Polishhook@dos.ny.gov> wrote:

Sorry, I read your email as saying this was a 2002 contract. Instead, it appears to be a 2022 contract.

I have some questions about that contract but need to talk to a board member who is neither you nor Levi Wolcott.

Who is the best person contact re this?

I will also need a contact for Freedom.

Thx again.

-LP

From: NANCY HIBSCH <nshibsch@gmail.com>

Sent: Wednesday, March 23, 2022 8:05 PM

To: Polishhook, Lewis (DOS) <Lewis.Polishhook@dos.ny.gov>

Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr Polishhook,

1. Neither Oakwood Cemetery or Freedom Cemetery has a conflict of interest policy

2. Oakwood's 2002 Lawn Care Maintenance Contract is attached
3. no recent signed conflict of interest statement for Levi Wolcott or myself due to not having a conflict of interest policy

If you need any other information, please let me know.

Nancy S. Hibschi

On Wed, Mar 23, 2022 at 5:42 PM Polishook, Lewis (DOS)

<Lewis.Polishook@dos.ny.gov> wrote:

Dear Ms. Hibschi:

I'm working on our review of the proposed mergers of these cemeteries with Forest Lawn, and have some questions that probably should be directed to a board member other than you.

For both cemeteries, I need:

1. The cemetery's conflict of interest policy;
2. The cemetery's contract with WNY Cemetery Service; and
3. Your most recent signed conflict of interest statement.

For Oakwood, I also need Levi Wolcott's signed conflict of interest statement (it's my understanding he isn't on the board of Freedom Cemetery).

Please let me know who I can get these from most quickly.

Thanks.

Lewis A. Polishook

Director

From: [NANCY HIBSCH](#)
To: [Polishook, Lewis \(DOS\)](#)
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015
Date: Thursday, March 24, 2022 1:54:15 PM

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr. Polishook,

Yes, WNY does all burials at Freedom Cemetery.

Families/Funeral Homes pay us (Freedom Cemetery), and then we (Freedom Cemetery) would be invoiced by WNY.

Nancy S. Hibschi

On Thu, Mar 24, 2022 at 1:45 PM Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov> wrote:

Last question(s):

Does WNY do ALL burials at Freedom?

Do families pay WNY directly or do they pay the cemetery, which in turn pays WNY?

Thx

-LP

From: NANCY HIBSCH <nshibsch@gmail.com>
Sent: Thursday, March 24, 2022 1:40 PM
To: Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov>
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

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Mr Polishook,

The only work WNY does for Freedom Cemetery is burials.

I am unable to answer anything regarding Freedom Rural, as it is run by its own Board.

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<Lewis.Polishook@dos.ny.gov> wrote:

Just confirming, WNY doesn't do work for either Freedom or Freedom Rural?

From: NANCY HIBSCH <nshibsch@gmail.com>
Sent: Thursday, March 24, 2022 8:31 AM
To: Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov>
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

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Mr Polishook,

Freedom Cemetery does not have a contract with WNY. So sorry, I made an error on the date. It is a 2022 contract.

Chris Kloc would be the person to contact regarding questions about the WNY contract. He can be reached at 716-863-5493.

Contact for Freedom Cemetery would be Mr. Brown at 716-492-1581.

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I have some questions about that contract but need to talk to a board member who is neither you nor Levi Wolcott.

Who is the best person contact re this?

I will also need a contact for Freedom.

Thx again.

-LP

From: NANCY HIBSCH <nshibsch@gmail.com>
Sent: Wednesday, March 23, 2022 8:05 PM
To: Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov>
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

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Mr Polishook,

1. Neither Oakwood Cemetery or Freedom Cemetery has a conflict of interest policy
2. Oakwood's 2002 Lawn Care Maintenance Contract is attached
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If you need any other information, please let me know.

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For both cemeteries, I need:

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Please let me know who I can get these from most quickly.

Thanks.

Lewis A. Polishook

Director

From: [NANCY HIBSCH](#)
To: [Polishook, Lewis \(DOS\)](#)
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015
Date: Thursday, March 24, 2022 1:39:50 PM

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Director

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Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015
Date: Thursday, March 24, 2022 8:31:00 AM

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From: [NANCY HIBSCH](#)
To: [Polishook, Lewis \(DOS\)](#)
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015
Date: Wednesday, March 23, 2022 8:05:26 PM
Attachments: [OakwoodCemetery--2022LawnCareMaintenance2022.pdf](#)

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Director

From: [NANCY HIBSCH](#)
To: [Polishook, Lewis \(DOS\)](#)
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015
Date: Thursday, March 24, 2022 4:16:38 PM

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Mr. Polishook,

No, he never gave us a bid.

Nancy S. Hibschi

On Thu, Mar 24, 2022 at 3:51 PM Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov> wrote:

This guy Weyand never bid?

From: NANCY HIBSCH <[REDACTED]>
Sent: Thursday, March 24, 2022 3:41 PM
To: Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov>
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

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Mr Polishook,

Due to Covid 19 we did not have a yearly board meeting in 2021. We put it out for bid, see attached. After not receiving any bids, we agreed through phone calls/texts to move forward with WNY.

Nancy S. Hibschi

On Thu, Mar 24, 2022 at 3:12 PM Polishook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov> wrote:

How about getting me the 2021 minutes approving the previous year's contract instead?

thx

From: NANCY HIBSCH <[REDACTED]>
Sent: Thursday, March 24, 2022 3:11 PM
To: Polishhook, Lewis (DOS) <Lewis.Polishook@dos.ny.gov>
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

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Mr Polishhook,

It hasn't been approved yet, as we have not had a Board Meeting to do so. We should be meeting in next 7 - 10 days. Would you like me to forward board minutes once the Board has approved or not?

Please let me know.

Nancy S. Hibsich

On Thu, Mar 24, 2022 at 2:59 PM Polishhook, Lewis (DOS)
<Lewis.Polishook@dos.ny.gov> wrote:

Sorry, I have one more question. Are there board minutes approving the contract with WNY? If so please provide them.

Thx

-LP

From: NANCY HIBSCH <[REDACTED]>
Sent: Thursday, March 24, 2022 1:54 PM
To: Polishhook, Lewis (DOS) <Lewis.Polishhook@dos.ny.gov>
Subject: Re: Oakwood Cemetery, No. 15-052 and Freedom Cemetery, No. 05-015

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Please let me know who I can get these from most quickly.

Thanks.

Lewis A. Polishook

Director



25 Announcements

Oakwood Cemetery Association,
East Aurora, NY, is
Accepting bids for Cemetery Lawn Maintenance
To receive a copy of job specifications, please email at
oakwoodeastaurore@gmail.com
All bids must be received by email by March 22, 2021

40 Personal

Donald Meyer of Orchard Park - You are a Bee WINNER!
Call the Bee Classified Dept. at 632-4712 before Monday at 10am to claim your
Dipson Theater movie passes for 2!

NOVENA TO ST. JUDE

O Holy St. Jude, Apostle and Martyr, great in virtue and rich in miracles, near kinsman of Jesus Christ, faithful intercessor of all who invoke your special patronage in time of need, to you I have recourse from the depth of my heart and humbly beg to whom God has given such great power to come to my assistance. Help me in my present and urgent petition. In return, I promise to make your name known, and cause you to be invoked. Say three Our Fathers, three Hail Marys and Glorias. Publication must be promised. St. Jude pray for us and all who invoke your aid. Amen. This Novena has never been known to fail. I have had my request granted. Publication promised. C.W.Z.

40 Personal

ST. JUDE'S NOVENA

May the Sacred Heart of Jesus be adored, glorified, loved and preserved throughout the world, now and forever. Sacred heart of Jesus, pray for us. St. Jude, helper of the helpless, pray for us. Say this prayer 9 times a day and by the 9th day, your prayer will be answered. He heard my request. Must promise publication.
Thank you for prayers answered.
M.U.



105 Autos For Sale

CHRYSLER Town & Country Van, 2010. Silver, new tires. Runs good! \$3200/ Best Offer. Call 713-5129

Linda Murlatt of Williamsville - You are a Bee WINNER!
Call the Bee Classified Dept. at 632-4712 before Monday at 10am to claim your
Dipson Theater movie passes for 2!

115 Autos Wanted

DRIVE Out Breast Cancer. Donate a car today! The benefits of donating your car or boat: Fast Free Pickup. 24 hour response tax deduction. Easy To Do! Call 24/7: 855-905-4755 nylen

Scrap Vehicles & Late Model Wrecks Wanted

► Servicing the Southtowns ►
Highest price paid. Cash at pick up.
Nuwer Auto Parts
Holland, Lic. 5151616-628-2698



420 Articles For Sale

BEDROOM: Reduced. Drexel Heritage Accolade, vintage. Queen headboard, 2 nightstands, lingerie & tall dresser, long dresser, mirror, \$500. 949-2403

COUCH, Loveseat, recliner, all power, brown leather, Calvin's Palisade, mint. \$2097. (orig. \$6100.) 861-4762

FRANSISCAN Vintage apple pattern china: Chop platter, soup tureen, tier plate, 18" bowl, relish. \$150. 941-9001

FURS: Natural blonde beaver full length coat, \$450.; Rank mink jacket, \$350. Size 12-14. 941-9001



Across
1. Comic Sa
5. Spanish h
10. French w
14. Place for
16. I give up
16. Kind of j
17. Several d
things
19. Actress
Flynn Br

BEE PUBLICATIONS INC.
AD INSERTION ORDER

Salesperson: HOLLY SCHIFERLE

Printed at 02/23/21 13:32 by holly

Acct #: 77019

Ad #: 552394

Status: New WHOLD

OAKWOOD CEMETERY ASSOCIATION
NANCY HIBSCH
696 MAIN ST.
EAST AURORA NY 14052

Start: 03/05/2021 Stop: 03/12/2021
Times Ord: 2 Times Run: ***
STD 1.00 X 1.50 Words: 35
Total STD 1.50
Class: 0025 ANNOUNCEMENTS
Rate: CB

Contact: NANCY HIBSCH
Phone: ~~XXXXXXXXXXXX~~
Fax#:
Email: oakwoodeastaurora@gmail.com
Agency:

Ad Descrpt: OAKWOOD CEMETERY ASSOCIAT
Given by: NANCY HIBSCH
P.O. #:
Created: holly 02/23/21 12:07
Last Changed: holly 02/23/21 13:28

COMMENTS:

Two week ad, March 3 & 4 and March 10 & 11
All 9 Bees
\$67.50 / week

PUB	ZONE	EDT	TP	START	INS	STOP	SMTWTFs
A	A	97	W	Fri 03/05/21	2	Fri 03/12/21	F

Oakwood Cemetery
Association,
East Aurora, NY, is
**Accepting bids for
Cemetery Lawn
Maintenance**

To receive a copy of job
specifications,
please email at
oakwoodeastaurora@gmail.com
**All bids must be received
by email by March 22, 2021**



Nancy Hibschi <oakwoodeastaurora@gmail.com>

Oakwood Cemetery - Lawn Maintenance bid info request 2021

2 messages

jrweyand <jrweyand@protonmail.com>

Mon, Mar 15, 2021 at 7:23 PM

Reply-To: jrweyand <jrweyand@protonmail.com>

To: "oakwoodeastaurora@gmail.com" <oakwoodeastaurora@gmail.com>

To whom it may concern:

I'm writing in response to your ad in the *Sun* regarding lawn maintenance at Oakwood Cemetery in East Aurora. I am interested in submitting a bid for this season and would like a copy of the job specifications. Thank you for your time.

Sincerely,
Jeff Weyand
Weyand & Sons Lawn & Garden, LLC
(716) 604-8355

Sent with ProtonMail Secure Email.

Nancy Hibschi <oakwoodeastaurora@gmail.com>

Tue, Mar 16, 2021 at 5:02 PM

To: jrweyand <jrweyand@protonmail.com>

Hi Jeff,

Attached is a copy of the job specifications for Oakwood Cemetery.

If you have any questions, I can be reached by email or at 716-807-6221.

Thanks - Nancy
Oakwood Cemetery

[Quoted text hidden]



JobSpecificationsLawnCare--2021.docx
13K

JOB SPECIFICATIONS FOR CEMETERY LAWN MAINTENANCE AT OAKWOOD CEMETERY

- Must be fully insured.
- Cemetery must be mowed and trimmed completely each time.
- Season is April 1, 2021 to October 31, 2021
- Memorial Day and July 4th must be completely mowed and trimmed 2 days prior.
- Spring Schedule: Cleanup of all branches, debris, etc., and mow and trim grass once.
- Regular Schedule: Mowing and trimming of grass to be completed once a week, or as needed.
- Fall Schedule: Mulching of all leaves, mow, and trim grass if needed.

WESTERN NEW YORK LAWN SERVICE INC

4085 Quakertown Road
Warsaw NY 14569

Date	Estimate #
2/15/2022	10

Name / Address
Oakwood Cemetery Nancy Hibschi 2338 Eldridge Rd, East Aurora NY 14052

Project

Item	Description	Qty	Rate	Total
Lawn Care	Lawn Care Maintenance for the 2022 Season: Western New York Lawn Service, Inc. is fully insured, and uses no chemicals. Initial Spring Clean Up: Remove branches & mow grass once. Regular Season: Mow grass as needed. Fall Schedule: Mulehine of leaves, and mow if needed. Miscellaneous: Cost of work such as tree removal, storm damage, etc. will be determined prior to authorization of work.	1		0.00
Lawn Care	2022 Season - Mow & Trim - Total Contract \$30,250 - 8 monthly payments of \$3781.25	1	30,250.00	30,250.00
	Signature: _____			

EXHIBIT 15

March 25, 2022

New York State Division of Cemeteries
One Commerce Plaza
99 Washington Avenue
Albany, New York 12231-0001
Attn: Director Lewis Polishook

Dear Director Polishook:

Re: Forest Lawn: Conflict of Interest Policy and Disclosure

As previously submitted to the New York State Cemetery Board, the Board of Trustees of The Buffalo City Cemetery, Inc. ("Forest Lawn") adopted an updated Conflict of Interest Policy on September 21, 2021, pursuant to Section 715-a of the New York Not-for-Profit Corporation Law (the "Conflict of Interest Policy").

Pursuant to the Conflict of Interest Policy, attached hereto as Exhibit A, Craig Wolcott, an officer of Forest Lawn as Forest Lawn's Vice President of Operations and Mergers, has provided a Conflict of Interest Disclosure statement for the 2022 fiscal year, a copy of which is attached hereto as Exhibit B (the "Conflict of Interest Disclosure").

In contemplation of the potential mergers (the "Potential Mergers") of Oakwood Cemetery Association ("Oakwood") and Freedom Cemetery Society ("Freedom"), respectively, with and into Forest Lawn, Forest Lawn identified potential conflicts of interest as a result of certain family relationships Mr. Wolcott has with certain key persons of both Oakwood and Freedom (the "Relationships"). After analyzing the Relationships, Forest Lawn determined there is no violation of the Conflict of Interest Policy with respect to these Relationships, as Mr. Wolcott, does not have the right to vote on Forest Lawn's participation in the Potential Mergers (he is not a trustee on the Board of Forest Lawn), nor does he have a personal financial interest in the Potential Mergers. Moreover, while Mr. Wolcott's Relationships may give rise to a potential conflict of interest on the part of Mr. Wolcott's relatives who are trustees and/or officers of both Oakwood and Freedom, it is our understanding that under the governance obligations of those constituent corporations to the Potential Merger with Forest Lawn, these persons recused themselves from any vote and approvals relating to Freedom and Oakwood entering into each respective Potential Merger with Forest Lawn. Nonetheless, we further note that these governance obligations are those of Freedom and Oakwood and their respective board of trustees, and not of Forest Lawn.

In addition to the foregoing, and as you already know, there was one additional related party transaction that the Forest Lawn Board of Trustees identified, reviewed and approved in accordance with its obligations under the New York not-for-profit corporation law, involving Mr. Wolcott being a related party to a vendor transaction relationship as a result of Forest Lawn engaging Western New York Lawn Service, Inc. (commonly referred to as Western New York

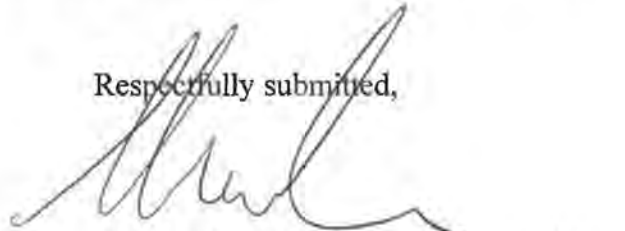
March 25, 2022

Page 2

Cemetery Services) to provide cemetery maintenance services. You will see in Mr. Wolcott's disclosure statement that he again discloses this same conflict of interest, which has already been addressed by the Forest Lawn Board and disclosed under separate cover to the New York State Cemetery Board.

While the use of annual conflict of interest disclosures aims to preemptively identify potential existing relationships that may give rise to conflicts of interests regarding Forest Lawn's dealings, Forest Lawn does and will take proactive steps to address additional conflicts as they may arise in the course of business and as they are identified and/or otherwise disclosed to Forest Lawn.

Respectfully submitted,



Christopher W. Converse, Vice President

Exhibit A

Conflict of Interest Policy

(Attached.)

Exhibit B

Conflict of Interest Disclosure

(Attached.)

EXHIBIT 16

WESTERN NEW YORK LAWN SERVICE INC

4085 Quakertown Road
Warsaw NY 14569

Date	Estimate #
2/15/2022	10

Name / Address
Oakwood Cemetery Nancy Hibsich 2338 Eldridge Rd, East Aurora NY 14052

Project

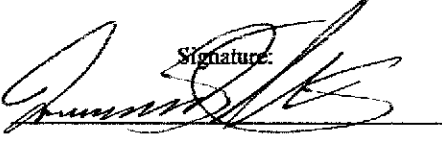
Item	Description	Qty	Rate	Total
Lawn Care	Lawn Care Maintenance for the 2022 Season: Western New York Lawn Service, Inc. is fully insured, and uses no chemicals. Initial Spring Clean Up: Remove branches & mow grass once. Regular Season: Mow grass as needed. Fall Schedule: Mulching of leaves, and mow if needed. Miscellaneous: Cost of work such as tree removal, storm damage, etc. will be determined prior to authorization of work.	1		0.00
Lawn Care	2022 Season - Mow & Trim - Total Contract \$30,250 - 8 monthly payments of \$3781.25	1	30,250.00	30,250.00
<div data-bbox="352 1608 816 1843" data-label="Text"> <p>Signature: </p> </div>				

EXHIBIT 17

MEMORANDUM FROM

Patricia C. Sandison
Direct Dial: 518.433.2427
Facsimile: 877.432.1629



To: The Buffalo City Cemetery, Inc.
Joseph P. Dispenza, President

Date: September 23, 2021

Subject: The Buffalo City Cemetery, Inc. Related Party Transaction Approvals

You have indicated to me that the Cemetery Board and the Division of Cemeteries has expressed concern through informal channels about the business relationship between The Buffalo City Cemetery, Inc. ("BCC") and a "related party" Western New York Lawn Service, Inc. (commonly referred to as Western New York Cemetery Services) ("WNYCS") as a result of the family relationship Craig Wolcott, VP of Operation of BCC, has with the owners of WNYCS. You have also indicated to me that BCC takes seriously its obligations under the New York Not-for-Profit Corporation Law (the "NPCL"), and that the Board of Trustees of BCC would like to undertake a robust process to ensure that BCC's business relationship with WNYCS is fair, reasonable, and in the best interests of BCC under the NPCL's related party transaction rules. This memo is a brief summary of all the steps undertaken by BCC and its Board of Trustees to address these concerns.

I. Adoption of an Amended & Restated Conflict of Interest Policy

As you know, we have undertaken a legal review and update of BCC's conflict of interest policy to ensure compliance with the NPCL, including Section 715-a thereof. The amended & restated conflict of interest policy was adopted and duly approved by unanimous vote of all those Trustees present at the September 21, 2021 meeting of the BCC Board of Trustees. *See the enclosed BCC Certified Board Resolutions and the related Exhibit A therein for a copy of the A&R Conflict of Interest Policy adopted and approved by the Board.*

II. Analysis and Governance actions by BCC and its Board of Trustees to address Related Party Transaction obligations under the NPCL as relates to its business relationship with WNYCS

As you also know, the Executive Committee of BCC met on September 9, 2021 to discuss the business relationship between BCC and WNYCS, and to review with counsel the requirements for the Board's consideration and approval of same under the NPCL's related party transaction rules. Consistent with the NPCL and BCC's obligations thereunder, BCC shall not enter into a related party transaction unless the transaction is determined by the Board to be fair, reasonable and in BCC's best interest at the time of such determination; and, in addition, with respect to any related party transaction in which such related party has a substantial financial

interest, the Board shall: (i) prior to entering into the transaction, consider alternative transactions to the extent available; (ii) approve the transaction by not less than a majority vote of the directors present at the meeting; and (iii) contemporaneously document in writing the basis for the Board's approval, including its consideration of any alternative transactions. *See the preambles in the attached Resolutions package for a full scope of the background and analysis as applied to the facts and circumstances of WNYCS and the steps taken to meet the foregoing obligations.*

Although there may be some question as to whether WNYCS has a *substantial financial interest* in the business relationship between BCC and WNYCS, BCC has taken the conservative approach in assuming it does. As such, the Board of BCC has engaged in the more robust analysis to include consideration of alternative transactions with alternative vendors as part of its approval. To that end, as part of the discussion, a Request for Quotations (RFQ) process was undertaken by BCC by its leadership team for purposes of identifying alternative transactions with alternative regional vendors, if any, capable of providing the necessary services for BCC in the geographic area on comparable or better terms. The RFQ was launched by BCC on September 7, 2021 with a stated deadline of September 16, 2021. BCC and its leadership team (without any involvement by Craig Wolcott), proactively reached out to vendors in the geographic area to notify them of the RFQ and provide them with adequate notice of the opportunity to submit a proposal. *See Exhibit B-3 in the attached Resolutions package.*

WNYCS was the only vendor who submitted a proposal in response to the RFQ. *See a copy of the WNYCS proposal in Exhibit C in the attached Resolutions package.*

The President of BCC produced a report for its Board of Trustees summarizing the results of the RFQ process and outlining the due diligence undertaken as part of the RFQ. *See the Report included as Exhibit B in the attached Resolutions package.*

At a meeting of the Board of Trustees held on September 21, 2021, the Board of Trustees, having considered the apparent lack of alternative transactions as outlined in the Report, approved the proposed transaction to retain WNYCS on an ongoing basis to perform the supplementary Maintenance Services (as defined in the attached Resolutions) for BCC and its affiliated cemeteries on the terms and at the quoted rates set forth in WNYCS's proposal and determined that the terms of the proposed transaction to be fair, reasonable and in BCC's best interest.

Although a voting Trustee on the Board of Trustees, Mr. Dispenza recused himself from the aforementioned vote in recognition of his role in managing the RFQ process. In addition, Craig Wolcott played no role in the RFQ process, and has neither seen, reviewed, been privy to nor participated in any deliberation or vote among the members of the BCC Board or any Committee thereof with respect to their review of the proposed transaction with WNYCS. As such, Mr. Wolcott has not had any undue influence on any actions taken by the Committee or the Board of Trustees with respect to same.

THE BUFFALO CITY CEMETERY, INC.

RESOLUTIONS OF THE BOARD OF TRUSTEES

September 21, 2021

DIGITAL BINDER VIEWING INSTRUCTIONS:

When you open this PDF, please click on the bookmark icon in your PDF reader (this most often looks like a ribbon, located in a menu on the left side of your screen; you may need to click the arrow to expand this menu and find the icon).

Clicking the bookmark icon will make it easy to navigate this binder by opening a document outline that allows you to click on a particular document named in that outline and skip right to it, rather than scrolling through the whole PDF to find what you need.

THE BUFFALO CITY CEMETERY, INC.
OFFICER'S CERTIFICATE

I, Meghann Surrett, hereby certify that:

1. I am the Corporate Secretary of The Buffalo City Cemetery, Inc. (the "Corporation"), a cemetery corporation organized under the New York Not-for-Profit Corporation Law.
2. Attached hereto are certain resolutions adopted by the Board of Trustees of the Corporation, at a meeting duly called and held on September 21, 2021, which resolutions have not been rescinded or modified and are still in full force and effect.

IN WITNESS WHEREOF, I have set my hand this 21st day of September, 2021.

Meghann Surrett

Name: Meghann Surrett

Title: Corporate Secretary

THE BUFFALO CITY CEMETERY, INC.
RESOLUTIONS OF THE BOARD OF TRUSTEES

The Board of Trustees (the “Board”) of THE BUFFALO CITY CEMETERY, INC. (“BCC” or the “Corporation”), at a duly called meeting on September 21, 2021 at 4:00 P.M., approved the adoption of the following preambles and resolutions:

WHEREAS, BCC desires to update its conflict of interest policy to formally provide for related party transactions as required under the New York Not-for-Profit Corporation Law and adopt the amended and restated conflict of interest policy, in the form provided to the Board, as prepared by legal counsel, and attached hereto as Exhibit A (the “Conflict of Interest Policy”);

WHEREAS, Although BCC has a multi-decade union shop on its properties, its union contract has allowed BCC for many years to supplement its union employees with independent vendors to support cemetery care, maintenance, interments, as well as foundation installations and other projects as determined by cemetery management to be in the best interest of the cemetery and its lot owners;

WHEREAS, BCC has historically engaged Western New York Lawn Service, Inc. (commonly referred to as Western New York Cemetery Services) (“WNYCS”) as the primary supplementary provider of cemetery care, maintenance, interment and additional services for BCC at all of its locations for multiple years, and additionally, BCC has historically engaged WNYCS to provide such supplemental maintenance services at BCC when its union employees are not able or willing to take on cemetery care, maintenance, interment, foundation work and other necessary services based on need (collectively, “Maintenance Services”);

WHEREAS, BCC’s cemetery merger vision and strategic plan (the “BCC Cluster Model”), as presented to and approved by the BCC Board on May 22, 2018, and as shared with and approved by Louis Polishook of the division of cemeteries during the same year, relies on a merger model aimed towards creating geographic “clusters” of cemeteries to be managed as a group as a strategy to drive operational efficiencies and to create overarching, efficient, economies of scale through adoption of centralized management and repeatable, disciplined processes for cemetery maintenance and management. A core component of the BCC Cluster Model is the centralized management of Maintenance Services across all cemetery sites under the BCC umbrella, and one which WNYCS has been able to provide BCC with a track record of reliability and success for many years;

WHEREAS, Craig Wolcott has recently been elected an officer of BCC with the title Vice President of Operations and Mergers;

WHEREAS, WNYCS is a New York business corporation that is owned 100% by relatives of Craig Wolcott (namely, his wife Tina Wolcott and his son Levy Wolcott);

WHEREAS, because Craig Wolcott is an officer of BCC and likely also a key person of BCC, and due to the ownership interest held by his relatives in WNYCS as described above, it is likely that BCC's relationship with WNYCS for vendor services would rise to the level of being a related party transaction under the New York Not-for-Profit Corporation Law ("NPCL") and WNYCS would be considered a related party of BCC under the NPCL;

WHEREAS, consistent with the NPCL and BCC's obligations thereunder, the Corporation shall not enter into a related party transaction unless the transaction is determined by the Board to be fair, reasonable and in the Corporation's best interest at the time of such determination; and, in addition, with respect to any related party transaction in which such related party has a substantial financial interest, the Board shall: (i) prior to entering into the transaction, consider alternative transactions to the extent available; (ii) approve the transaction by not less than a majority vote of the directors present at the meeting; and (iii) contemporaneously document in writing the basis for the Board's approval, including its consideration of any alternative transactions;

WHEREAS, to properly execute its obligations under the NPCL and to act in good faith and in the best interests of BCC, the Board desires to review BCC's current Maintenance Services arrangements with WNYCS as a related party transaction, and as such, to assess in good faith whether BCC's proposed arrangement with WNYCS shall be approved as being fair, reasonable and in BCC's best interest;

WHEREAS, as it is likely that WNYCS can be shown to have a substantial financial interest in the contract with BCC to provide Maintenance Services, the Board will also consider any alternative transactions, to the extent available, prior to approving the continuation of the Maintenance Services arrangements with WNYCS;

WHEREAS, to properly identify and assess any such potential alternative transactions, the President of the Corporation assembled an internal team of corporate officers (not including Mr. Wolcott) to request and solicit additional quotations for the Maintenance Services from regional vendors specializing in cemetery maintenance and lawn care services (the "RFQ Process"), and based on the submissions received from alternative vendors as a result of the RFQ Process, the President produced a report, in the form provided to the Board and attached as Exhibit B hereto (the "Report"), outlining the due diligence undertaken as part of the RFQ Process to identify any qualified alternative vendors to WNYCS (the "Alternative Transactions") and the requisite rates quoted thereby to perform the Maintenance Services;

WHEREAS, for the reasons outlined in more detail in the Report, the President and all corporate officers of the Corporation (excluding VP of Operation Mr. Craig Wolcott), recommends to the Board that it is in the best interests of the Corporation to retain WNYCS to perform the Maintenance Services for BCC and its affiliated cemeteries on the terms and at the

quoted rates set forth in the proposal submitted by WNYCS for the Maintenance Services, a copy of which is attached as Exhibit C, (collectively, the “Proposed Transaction”);

WHEREAS, the Board of Trustees, in reviewing the Report and the Proposed Transaction, and undertaking any other due diligence or inquiry it may deem necessary, is tasked with the duty to oversee all conflict of interest matters, including related party transactions, as they may arise in accordance with BCC’s conflict of interest policy; and

WHEREAS, for the avoidance of doubt, Mr. Wolcott has neither seen, reviewed, been privy to nor participated in any deliberation among the members of the Board or any Committee thereof with respect to their review of the Proposed Transaction and Mr. Wolcott has no authority to vote on the Proposed Transaction (or any action by the Board), and he has not had any undue influence on any actions to be taken by the Committee or the Board of Trustees of the Corporation with respect to the Proposed Transaction;

NOW, THEREFORE, be it

RESOLVED, that the Conflict of Interest Policy, in the form presented to the Board at this meeting and attached as Exhibit A hereto, be, and hereby is, approved and adopted as the Conflict of Interest Policy for BCC;

RESOLVED, that, having considered the Alternative Transactions as outlined in the Report, the Board hereby approves the Proposed Transaction to retain WNYCS on an ongoing basis to perform the Maintenance Services for BCC and its affiliated cemeteries on the terms and at the quoted rates set forth in its proposal attached as Exhibit C hereto, and determines that the terms of the Proposed Transaction be, and hereby are, fair, reasonable and in the Corporation’s best interest; and be it further

RESOLVED, that the President or any other officer be, and each hereby is, authorized and directed to take any other action necessary or advisable to carry out the purposes of the foregoing resolutions.

Exhibit A
Conflict of Interest Policy

THE BUFFALO CITY CEMETERY, INC.

AMENDED & RESTATED CONFLICT OF INTEREST POLICY

Section 1. Purpose. The purpose of this Amended & Restated Conflict of Interest Policy is to protect the interest of THE BUFFALO CITY CEMETERY, INC. (the “Corporation”) when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer, Trustee or Key Person of the Corporation, or other Interested Person, as such term is defined in this Policy, or that might result in a possible excess benefit transaction. The Corporation’s officers and Trustees owe a duty of loyalty to the Corporation and must act in good faith and in the Corporation’s best interest, rather than in their own interests or the interests of any other person or entity. This Policy is designed to ensure that the Board of Trustees of the Corporation (the “Board”) and its authorized committees make decisions in an objective manner without undue influence and sets forth procedures for monitoring, reporting, and engaging in the review and oversight of any approval or ratification of any action taken in connection with conflicts of interest and related party transactions (as such terms are defined in this Policy). The Corporation encourages individuals to avoid conflicts of interest in appearance and in fact. This Policy is intended to supplement but not replace any applicable state and federal law (“Applicable Law”) governing conflicts of interest applicable to not-for-profit and charitable corporations. To the extent there is a conflict or inconsistency between the provisions of this Policy and Applicable Law, the provisions of Applicable Law shall govern.

Section 2. Definitions.

(a) “*Affiliate*” of a corporation, as set forth in Section 102(a)(19) of the New York Not-for-Profit Corporation Law, as may be amended from time to time (the “NPCL”), means any entity controlled by, or in control of, such corporation.

(b) “*Compensation*” includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

(c) A “*Conflict of Interest*” shall exist (i) when an Interested Person has a Financial Interest in a proposed transaction, or (ii) with respect to all proposed Related Party Transactions or (iii) if the Deciding Body makes the determination in its sole discretion that a Conflict of Interest exists.

(d) “*Deciding Body*” means the Board, or a committee thereof appointed by the Board, which is responsible for overseeing the implementation of and compliance with the Corporation’s Conflict of Interest Policy, as required by Section 715-a of the NPCL.

(e) “*Financial Interest*”: A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

(i) an ownership or investment interest in any entity with which the Corporation has a transaction or arrangement,

(ii) a Compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement, or

(iii) a potential ownership or investment interest in, or Compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

(f) “*Interested Person*”: An Interested Person is any (i) Related Party or (ii) any trustee, officer, Key Person or member of a committee with Board-delegated powers, who has a direct or indirect Financial Interest, or who has any other interest or relationship that could reasonably be viewed as having the potential to affect his or her decision-making judgment.

(g) “*Key Person*” as set forth in Section 102(a)(25) of the NPCL, means any person other than a trustee or officer, whether or not an employee of the Corporation, who (i) has responsibilities, or exercises powers or influence over the Corporation as a whole similar to the responsibilities, powers, or influence of trustees and officers; (ii) manages the Corporation, or a segment of the Corporation that represents a substantial portion of the activities, assets, income or expenses of the Corporation; or (iii) alone or with others controls or determines a substantial portion of the Corporation’s capital expenditures or operating budget.

(h) “*Related Party*” as set forth in Section 102(a)(23) of the NPCL, means (i) Any trustee, officer or Key Person of the Corporation or any affiliate of the Corporation; (ii) any relative of any trustee, officer, or Key Person of the Corporation or any affiliate; or (iii) any entity in which any individual described in clause (i) or (ii) has a 35% or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of 5%. Said information shall be disclosed to the Corporation by a trustee upon joining the Board and annually thereafter.

(i) “*Related Party Transaction*” as set forth in Section 102(a)(24) of the NPCL, means any transaction, agreement, or other arrangement in which a “related party” has a financial interest and in which the Corporation or any of its affiliates is a participant, except that a transaction shall not be a related party transaction if: (i) the transaction or the related party’s financial interest in the transaction is *de minimis*, (ii) the transaction would not customarily be reviewed by the board or boards of similar organizations in the ordinary course of business and is available to others on the same or similar terms, or (iii) the transaction constitutes a benefit provided to a related party solely as a member of a class of the beneficiaries that the Corporation intends to benefit as part of the accomplishment of its mission which benefit is available to all similarly situated members of the same class on the same terms.

(j) “*Relative*” of an individual, as set forth in Section 102(a)(22) of the NPCL, means (i) his or her spouse or domestic partner as defined in section twenty-nine hundred ninety-four-a of the public health law; (ii) his or her ancestors, brothers and sisters (whether whole or half-blood), children (whether natural or adopted), grandchildren, great-grandchildren; or (iii) the spouse or domestic partner of his or her brothers, sisters, children, grandchildren, and great-grandchildren.

Section 3. Procedures.

(a) Duty to Disclose. In connection with any actual or possible Conflict of Interest, an Interested Person must disclose the existence of the financial or other interest and be given the opportunity to disclose all material facts to the Deciding Body.

(b) Determining Whether a Conflict of Interest Exists. After disclosure of the interest and all material facts, and after any discussion with the Interested Person, he or she will leave the Deciding Body's meeting while the determination of a Conflict of Interest is discussed and voted upon. The remaining Deciding Body members will decide if a Conflict of Interest exists.

(c) Procedures for Addressing the Conflict of Interest. The Deciding Body will determine by a majority vote of the disinterested trustees whether the transaction or arrangement is fair, reasonable and in the Corporation's best interest. In conformity with the above determination it will make its decision as to whether to enter into the transaction or arrangement.

(d) Additional Procedures for Addressing Certain Conflicts of Interest. The Corporation shall not enter into a Related Party Transaction unless the transaction is determined by the Deciding Body to be fair, reasonable and in the Corporation's best interest at the time of such determination. Any trustee, officer or Key Person who has an interest in a Related Party Transaction shall disclose in good faith to the Deciding Body the material facts concerning such interest. In addition, with respect to any Related Party Transaction in which a Related Party has a substantial Financial Interest, the Deciding Body shall: (i) prior to entering into the transaction, consider alternative transactions to the extent available; (ii) approve the transaction by not less than a majority vote of the trustees or committee members present at the meeting; and (iii) contemporaneously document in writing the basis for the Deciding Body's approval, including its consideration of any alternative transactions.

(e) No Improper Attempts to Influence Vote. The Interested Person with the Conflict of Interest is prohibited from making any attempt to influence improperly the deliberation or voting on the matter giving rise to the Conflict of Interest. An Interested Person is precluded from being present at or participating in any board deliberation or vote related to the transaction or arrangement giving rise to a conflict of Interest or Related Party Transaction. Notwithstanding the foregoing, the Board of Trustees may request that an Interested Person present information to the Board prior to the commencement of deliberations or voting relating thereto.

(f) Violations of the Conflicts of Interest Policy. If the Deciding Body has reasonable cause to believe that an individual has failed to disclose actual or possible Conflicts of Interest, it will inform the individual of the basis for such belief and afford the individual an opportunity to explain the alleged failure to disclose. If, after hearing the individual's response and after making further investigation as warranted by the circumstances, the Deciding Body determines the individual has failed to disclose an actual or possible Conflict of Interest, it will take appropriate disciplinary and corrective action.

Section 4. Records of Proceedings. The minutes of the Deciding Body's meeting will contain the names of persons who disclosed or otherwise were found to have a Financial Interest in connection with an actual or possible Conflict of Interest, the nature of the Financial Interest, any action taken to determine whether a Conflict of Interest was present, the Deciding Body's decision as to whether a Conflict of Interest in fact existed, the names of persons who were present for discussions, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Section 5. Compensation. Any person (or family member of such person) who receives Compensation or other payment, directly or indirectly, from the Corporation is precluded from voting on matters pertaining to his/her Compensation or other payment. Notwithstanding the previous sentence, no trustee will be prohibited from deliberating or voting concerning Compensation for service on the Board that is to be made available or provided to all trustees of the Corporation on the same or substantially similar terms. Trustees who receive Compensation, directly or indirectly, from the Corporation may provide information to the Deciding Body regarding Compensation.

Section 6. Initial and Annual Statements. Each trustee will annually sign a statement which affirms that he or she is aware of and understands the Corporation's Conflict of Interest policy, has agreed to comply with the policy, and understands that the Corporation is charitable and, in order to maintain its federal tax exemption, it must engage primarily in activities that accomplish one or more of its tax-exempt purposes. In addition, each trustee shall initially (prior to his or her initial election) and annually thereafter complete, sign and submit to

the Secretary of the Corporation (or a designated compliance officer) a written statement identifying, to the best of his or her knowledge, any entity of which such trustee 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 trustee might have a Conflict of Interest. The Secretary of the Corporation (or a designated compliance officer) shall provide a copy of all completed statements to the Chair of the Deciding Body.

Section 7. Periodic Reviews. To ensure the Corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its 501(c)(13) tax-exempt status, the Board will conduct periodic reviews, including, at a minimum, whether Compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining, and whether any partnerships, joint ventures, and arrangements with management organizations conform to the Corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction. The Corporation may, but need not, use outside advisors to assist it in its periodic reviews. If outside advisors are used, their use will not relieve the Board of its responsibility for ensuring periodic reviews are conducted.

Adopted by the Board of Trustees: September 21, 2021

Exhibit B
Report

Memorandum from the President, Joseph P. Dispenza on RFQ – Exhibit B

Key elements of the RFQ and Management's Selection Process

- 1) The need for cemetery care and maintenance, interment, foundation, and weather-related services cannot be determined or guaranteed in advance. Buffalo City Cemetery (BCC) union typically provides these services. Only when the union refuses overtime or due to PTO is unwilling or unable to cover needed services is the independent vendor brought in. This scheduling flexibility is critical to BCC's need; however, this is very difficult for most independent vendors. BCC, as all cemeteries, are "on-call" 24/7/365, due to evolving weather conditions, religious requirements of our lot owners, and customer expectations. As an example, independent vendors may have work on a Saturday evening and Sunday at BCC, but not be called to work again for extended periods of time.
- 2) Due to the above requirements and BCC's expectations, a vendor must be fully operational through real-time electronic communications.
- 3) Digging ditches or holes to plant trees, lay pipes, or construct foundations for non-cemetery properties is less delicate and exact as the same type of work in a cemetery. As we all know, digging alongside fully or partially decomposed wood caskets, metal caskets, concrete burial vaults, and baby "eterna-cribs" with heavy equipment is unforgiving and must be perfect each and every time. Therefore, the absolute mandate that any service provider to BCC must provide through recommendations that they indeed have successful work experience in all weather conditions and have the experienced operators to perform cemetery specific work.
- 4) Regardless of total annual need by BCC, ever-changing weather conditions, location of BCC properties, holidays, and/or time of day, BCC's fees are regulated and not variable. The fee the vendor charges BCC must also be fixed regardless of any variables.
- 5) Reputation of the vendor through their largest accounts and how they secure the majority of their business is also a critical factor in determining and assuring the trustees and management of BCC that the selected vendor is reputable, honorable, exacting in their service, accountable, and reliable.
- 6) The vendor must provide absolute assurance if they are not the contractor but rather subcontracts out the work that all of the above stipulations are met with their subcontractors as death care services must be ready and available 24/7/365. Our vendor cannot be searching at the last minute for a subcontractor who may or may not have the required experience.
- 7) Mandatory general liability, automobile liability, umbrella liability, and worker's compensation coverages must be met, as is expected by all vendors and contractors of BCC.
- 8) President, Vice President, and Vice President of Finance, with unanimity, affirm once again to BCC trustees that Western New York Cemetery Services is the best and most qualified vendor and now, after the RFQ process, the only regional vendor in terms of experience, willingness and capacity to continue being BCC's vendor of choice. Management also wants to record that it should be noted in Western New York Cemetery Services' response to our RFQ, the Division of Cemeteries itself is WNY's largest account and provider of business recommendations and contracts, including monument repair and maintenance across the state of New York, cemetery care and maintenance, cemetery cleanups, etc. This alone is a significant reason to again select Western New York Cemetery Services as BCC's vendor.

Secretary's Report – Request for Quote

I worked with President Joseph P. Dispenza and Vice President Christopher Converse to draft the Request for Quote (RFQ). I researched cemetery care and maintenance companies as well as commercial garden landscape companies from names provided by Mr. Dispenza, Mr. Converse, and from Mr. Dispenza's professional knowledge of cemetery contractors at the Jewish cemeteries on Pine Ridge Road in Buffalo, NY, as well as the many merger candidate cemeteries across Western New York. These cemeteries have neither a staffed office nor a service building on site.

At the direction of President Joseph P. Dispenza, the RFQ was sent by both email (if available) with delivery receipts and hand delivery with delivery receipts on Tuesday, September 7, 2021. On Tuesday, September 14, 2021 I called every vendor at Mr. Dispenza's direction (see attached report.) As of 2:00 PM on Tuesday, September 16, 2021, we received only one response to our RFQ from Western New York Cemetery Services (see attached.) On September 16, 2021 I met in person with Mr. Dispenza and he directed that the RFQ process be closed at 2:00 PM, two hours past the deadline. No other responses were received.

Respectfully submitted,

Meghann Surrentt
Corporate Secretary
September 16, 2021

Summary of Responses Received to RFQ as of 9/16/2021

RealTree Landscapes

Phone: 716-818-4761

Email: rtlandscapes@gmail.com

Address: PO Box 494

East Aurora, NY 14052

Email Delivery: YES – 9/7/2021 11:20 AM

Hand Delivery: NO – mailed certified return receipt to PO Box

Notes: Left follow up message on 9/14/2021 1:25 PM

RESPONDED ON 9/17/2021 (20 HOURS PAST DUE DATE) – NOT INTERESTED, NOT ABLE TO BE ON CALL

D&T Lawn Service

Phone: 716-683-1182

Email: none available

Address: 11053 Broadway Street

Alden, NY 14004

Email Delivery: N/A

Hand Delivery: YES – left at side door 9/7/2021 12:12 PM

Notes: Left follow up message on 9/14/2021 1:27 PM

DID NOT RESPOND TO RFQ

C&R Landscaping

Phone: 716-626-5414

Email: none available

Address: not available

Email Delivery: N/A

Hand Delivery: N/A

Notes: **PHONE NUMBER OUT OF SERVICE, UNABLE TO CONTACT – REMOVED FROM LIST**

Bison Turf

Phone: 716-834-3500

Email: none available

Address: 451 Meyer Road

Amherst, NY 14226

Email Delivery: N/A

Hand Delivery: YES – received by Christian on 9/7/2021 11:09 AM

Notes: Spoke with Christine on 9/14/2021 at 1:34 PM – company is interested and will be calling with questions. Advised of 9/16/2021 deadline

DID NOT RESPOND TO RFQ

Grabber & Sons

Phone: 716-866-3422

Email: info@grabberlandscape.com

Address: 3242 Harlem Road

Cheektowaga, NY 14225

Email Delivery: YES – 9/7/2021 11:20 AM

Hand Delivery: YES – received by Julie on 9/7/2021 11:23 AM

Notes: Spoke with Rich on 9/14/2021 at 2:36 PM – wants to discuss further with management team. Advised of 9/16/2021 deadline

DID NOT RESPOND TO RFQ

Elbers Landscape

Phone: 716-834-2167

Email: jhornungjr@elberslandscape.com

Address: 2918 Main Street

Buffalo, NY 14214

Email Delivery: YES – 9/7/2021 11:20 AM

Hand Delivery: YES – received by Sara R on 9/7/2021 10:57 AM

Notes: Spoke with Susan on 9/14/2021 at 2:38 PM – confirmed packet was received and being reviewed. Advised of 9/16/2021 deadline

DID NOT RESPOND TO RFQ

Western New York Cemetery Services

Phone: 585-727-8326

Email: wynecemeteryservice@gmail.com

Address: 5442 Wetherfield Road

Silver Springs, NY 14550

Email Delivery: YES – 9/7/2021 11:20 AM

Hand Delivery: YES – received by Dan W. on 9/7/2021 1:03 PM

Notes: **RESPONDED TO RFQ ON 9/8/2021**

Breton Cemetery Service

Phone: 716-868-9349

Email: bretoncemetery@gmail.com

Address: 650 Pine Ridge Road

Cheektowaga, NY 14225

Email Delivery: YES – 9/7/2021 11:20 AM

Hand Delivery: YES – received by Kevin on 9/7/2021 11:38 AM

Notes: Left follow up message on 9/14/2021 2:41 PM

DID NOT RESPOND TO RFQ

Exhibit C
Proposed Transaction
(RFQ Response received
from WNYCS)



Where memories live
and
the stories are told.

1411 DELAWARE AVENUE
BUFFALO, NEW YORK 14209
TEL 716.885.1600
FAX 716.881.6482
FOREST-LAWN.COM

TRUSTEES

James M. Wadsworth, Chair
Ruth D. Bryant
Richard J. Day
Joseph P. Dispenza
Charles F. Kreiner, Jr.
Mary Ann Kresse
George C. Morris
Kurt L. Rich
Hugh M. Russ

TO: Cemetery Care, Maintenance, and Interment Companies

FROM: Joseph P. Dispenza
President, Forest Lawn Group

DATE: September 7, 2021

RE: Request for Quote

The Buffalo City Cemetery, Inc., also known as Forest Lawn, is a not-for-profit 501(c)(13) organization regulated by the New York State Department of State Division of Cemeteries. As an organization that welcomes all faiths, we operate five cemeteries and a crematory: Forest Lawn Cemetery in Buffalo, New York; Lakeside Cemetery in Hamburg, New York; St. Matthew's Cemetery in West Seneca, New York; Williamsville Cemetery and Gethsemane Cemetery – both in Williamsville, New York; as well as Forest Lawn Cremation Company in Buffalo, New York.

Forest Lawn is proud to have a multidecade union shop on our properties. Our union contract has allowed management for many years to supplement our union employees with independent vendors to support cemetery care, maintenance and interments. To that end, we are conducting our due diligence to seek independent vendors who have the willingness and capacity to be considered for backup, intermittent care, maintenance, and interment work on our properties as needed. Please answer the following questions and complete the enclosed price sheet. We will be presenting these quotes to our board at the September board meeting; therefore, your response is needed no later than Thursday, September 16, 2021 by 12:00 PM.

Upon review of all RFQ responses, Forest Lawn may request vendors to provide additional information.

Please provide your complete responses by email to Joseph P. Dispenza, jdispenza@forest-lawn.com.

The response date to this RFQ is: **Thursday, September 16, 2021 by 12:00 PM.**

If you have any questions, please contact Joseph P. Dispenza at 716-885-1600 (office), 716-818-3032 (cell), or jdispenza@forest-lawn.com.

THE FOREST LAWN GROUP

Forest Lawn
Buffalo, NY
Lakeside Cemetery
Hamburg, NY
Williamsville Cemetery
Amherst, NY
St. Matthew's Cemetery
West Seneca, NY
Forest Lawn Cremation Company
Buffalo, NY
Gethsemane Cemetery
Williamsville, NY

OFFICERS

Joseph P. Dispenza, President
Christopher W. Converse, Vice President
Annette M. Wargo, VP, Finance
Craig J. Wolcott, VP, Operations & Mergers
Robert J. Walworth, VP, Crematory Services
Meghann V. Surret, Corporate Secretary
Christopher W. Converse, Assistant Secretary

1. Please list your corporate name as registered in New York State as well as any DBAs. Please include business phone number, mailing address, email address and website.

Western New York Lawn Service Inc
 dba WNY Cemetery Service
 4085 Quakerborn Road
 Waukegan, N.Y. 14569
 585-727-8326 or 585-786-3504
 WNYCemeteryservice@gmail.com (no website)

2. Do you carry the following minimum insurance coverages?

Commercial General Liability (each occurrence)	\$1,000,000	YES or NO
Medical	\$5,000	YES or NO
Personal & Adv Injury	\$1,000,000	YES or NO
Aggregate	\$2,000,000	YES or NO
Automobile Liability (each accident)	\$1,000,000	YES or NO
Umbrella Liability (each occurrence)	\$1,000,000	YES or NO
Aggregate	\$1,000,000	YES or NO
Workers Compensation (each accident)	\$100,000	YES or NO

3. Given the nature of death care and "Mother Nature," our request for work is communicated through electronic means and is frequently given with a maximum of 24 hours' notice, or less for religious service requests. Do you have dedicated staff available to respond to requests for work 24/7, 365 days per year?

YES or NO

4. Oftentimes when we have a need for assistance with care and maintenance, interments, or weather incidents, support is needed at any of our five properties (Forest Lawn Cemetery, Buffalo, NY; Lakeside Cemetery, Hamburg, NY; St. Matthew's Cemetery, West Seneca, NY; Williamsville & Gethsemane Cemeteries, Williamsville, NY.) Is your company able and willing, and has the capacity and staff necessary, to support these needs?

YES or NO

5. Please list your three largest accounts. Please include the name, title, and phone number of your contact person at each account as well as number of years you have had this account.

1. NYS Division of Cemeteries One Commerce Plaza 99 Washington Ave Albany 12231
 Michael Seelman 607-721-8756, Brenden Stanton 315-345-7921, Cyndi Craig 585-721-6420
 2. Forest Lawn 1411 Delaware Ave Bflo 14209 Annette Wingo 716-885-1606
 (5 years) Ext 212
 3. Catholic Diocese 795 Main St Bflo 14203 Russ Reisdorf 716-560-0158
 (18 years)

6. Please list, in order of greatest frequency the source of your business engagements / contracts, e.g.
- Advertising, include what media you use.
 - Referrals from current customers please list the referring customer, other vendors, or cemeteries.

no advertising
NYS Division of Cemeteries Albany 12231 518-474 6226
Lancaster Rural Cemetery Lancaster 14086 716-685-1424 Paul
Sheffer Mills Cemetery West Falls 14170 716-655-8776 Mark

7. As an independent vendor, you will be required to use only your own equipment and staff. Do you believe you have sufficient staff and equipment to take on new/additional cemeteries?

YES or NO

8. Please complete the enclosed price list.

Please note: this is a support position on an as-needed basis without any guarantee of frequency, as our bargaining unit is primary for all cemetery care, maintenance, and interments.

EXHIBIT 18

Item	Description	Rate	Are you directly supplying the service thus the fee is a direct service charge?	Are you subcontracting this service and thus the fee includes your markup as a general contractor?*
Full Burial	Dig cover and seed grave – Monday through Friday	\$550	YES or NO	YES or NO
Cremation Burial	Cremation – Monday through Friday	\$225	YES or NO	YES or NO
Entombment	Entombment – Monday through Friday	\$400	YES or NO	YES or NO
Saturday	Saturday charge (in addition to M-F charge) – full, cremation or entombment	\$75	YES or NO	YES or NO
Sunday/Holiday	Sunday or holiday charge (in addition to M-F charge) – full, cremation or entombment	\$125	YES or NO	YES or NO
Cleanup	Spring and fall clean up at cemeteries – per hour per person	\$50	YES or NO	YES or NO
Delivery/Trucking	Dump truck	\$75	YES or NO	YES or NO
Delivery/Trucking	Truck and trailer	\$90	YES or NO	YES or NO
Excavation	Excavator/skidsteer/backhoe – per hour with operator	\$90	YES or NO	YES or NO
Excavation	Excavator/skidsteer/backhoe – per hour without operator	—	YES or NO	YES or NO
Concrete	2 yards	\$575	YES or NO	YES or NO
Concrete	1 yard	\$400	YES or NO	YES or NO
Lawn Care	Mowing and trimming – per hour per person	\$50	YES or NO	YES or NO
Snow Plowing	Truck/plow and driver – per hour	\$95	YES or NO	YES or NO

*If yes, each subcontractor to you must also complete the questionnaire and submit it with your submission.


THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Michael D. Janiga 7000 Seneca Street Elma, NY 14059		CONTACT NAME: Sarah Romans PHONE (A/C, No. Ext): (716) 655-5900 E-MAIL ADDRESS: Sarah.Romans@American-National.com FAX (A/C, No): (716) 655-5908															
INSURED Western New York Lawn Service, Inc. 4085 Quakertown Rd. Warsaw NY 14569		<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: Farm Family Casualty Insurance Company</td> <td>13803</td> </tr> <tr> <td>INSURER B: United Farm Family Insurance Company</td> <td>29963</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Farm Family Casualty Insurance Company	13803	INSURER B: United Farm Family Insurance Company	29963	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER E:																	
INSURER F:																	

COVERAGES		CERTIFICATE NUMBER:		REVISION NUMBER:			
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.							
NSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Select Business Package GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	N	N	3101X3138	04/13/2021	04/13/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
B	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	N	N	3101C0945	04/13/2021	04/13/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB OCCUR CLAIMS-MADE DED RETENTION \$ 10,000	N	N	3101E1920	04/13/2021	04/13/2022	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	3102W9705	04/13/2021	04/13/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER Forest Lawn Cemetery 1411 Delaware Ave. Buffalo, NY 14209	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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Forest Lawn Labor Analysis

Fiscal Year End	Temp Labor	WNY Lawn							Temp Labor + Mow & Trim
2018	\$ 306,131	Mow & Trim	Foundations	Burials*	Other **	Monum. Repair ****	Total		\$ 306,131
2019	\$ 280,984	\$ 7,115	\$ -	\$ -	\$ -	\$ 36,967	\$ 44,082		\$ 288,099
2020	\$ 220,007	\$ 103,500	\$ 16,814	\$ -	\$ -	\$ 157,896	\$ 278,210		\$ 323,507
2021	\$ -	\$ 333,205	\$ 20,395	\$ 46,050	\$ -	\$ -	\$ 399,650		\$ 333,205
2022	\$ -	\$ 371,476	\$ 38,802	\$ 71,010	\$ 54,108	\$ 174,158	\$ 715,804		\$ 371,476
	\$ 807,122	\$ 815,296	\$ 76,011	\$ 117,060	\$ 54,108	\$ 369,021	\$ 1,437,746		\$ 1,622,418
	3-Yr Average	\$ 269,394						5-Yr Average	\$ 324,484
									4% ***

- * Dig, cover, seed graves for Lakeside, Williamsville and Gethsemane Cemeteries, as it is more efficient than having Forest Lawn groundsmen travel to these locations
- ** Includes one-time windstorm clean-up, mulching/landscaping labor and related supplies, road repairs, grave liners, etc.
- *** The 5-year average mow & trim cost is \$324,484. The average 3-year average for temp labor was \$269,041. Over 5 years, that's an increase of 4% per year.
- **** These are pass-through payments; WNY Lawn performs the work and is paid by Forest Lawn; the Division reimburses Forest Lawn.

Additional Facts:

Mow and trim cost is impacted by weather conditions each year, with dry season requiring less work and wet seasons requiring more.

WNY Lawn rates are based on rate sheets which they submit for each cemetery to the President and Treasurer at the beginning of each season (typically March). Stated are the scope of work and rates per mow & trim for each cemetery. To determine reasonableness, these rates are compared with hours and cost of temp and/or union labor to complete the work.

In 2018, Forest Lawn maintained a groundmen labor force of about 20. Currently, we are down to 7. This decline is due to retirements, voluntary resignations and terminations following union decertification (Nov). This has resulted in lower employee labor costs and benefits. This has also resulted in the need for additional seasonal labor from WNY Lawn to complete mowing, trimming, foundations, burial services, etc.

Paid time off (PTO) hours for union labor force was significant for several long-time employees. This resulted in the need for additional seasonal labor from WNY Lawn to complete mowing, trimming, foundations, burials, etc. For example, in calendar year 2021 there were 5 union groundsmen who were each entitled to PTO of 264 hours (6.5 weeks) per year. For just these 5 men, the cemetery "lost" 33 weeks of labor. And NYS Paid Sick Leave (NYSPSL) law took effect in 2021, awarding all employees (including each groundsman) an additional 40 hours per year of PTO, again necessitating the use of outside labor to complete cemetery services. The 7 current grounds staff averages PTO plus NYSPSL 4.5 weeks per year.

Foundations for 2022 includes a one-time cost of \$11,735 for Tibor Baranski project

Board Approved Budget for FYE 2023 (4/1/22-3/31/23)

Temp Labor	\$ -
Lawn Care	\$ 422,527
Foundations	\$ 86,427
Burials	\$ 74,561

Forest Lawn Labor Analysis

6/7/2022

2022 PTO & Sick Time for Current Labor Force

Last Name	PTO 2022	NYSPSL	Total
Groundsman #1	120.00	40.00	160.00
Groundsman #2	120.00	40.00	160.00
Groundsman #3	200.00	40.00	240.00
Groundsman #4	160.00	40.00	200.00
Groundsman #5	120.00	40.00	160.00
Groundsman #6	120.00	40.00	160.00
Groundsman #7	160.00	40.00	200.00
Total Time Off	1,000.00	280.00	1,280.00

Weeks per year 52

Hours per week lost to Time Off 25

Days per week lost to Time Off 3

Analysis Summary:

Forest Lawn grounds labor: three days per week are potentially lost due to their use of time off. This results in the Supervisor spending time almost daily managing the available grounds labor to cover perpetual care duties and calling outside vendor to supplement labor needs. This is in contrast to outside vendor services where the vendor provides perpetual care labor to Forest Lawn and no staffing issues need to be managed by the Supervisor.

EXHIBIT 19



Patricia C. Sandison
Partner
Direct Dial: 518.433.2427
Direct Facsimile: 877.432.1629
psandiso@hodgsonruss.com

May 6, 2022

VIA E-MAIL ONLY

Robert Vanderbles, Esq.
Senior Attorney, Office of General Counsel
Robert.Vanderbles@dos.ny.gov

Lewis Polishook, Esq.
Director, Division of Cemeteries
Lewis.Polishook@dos.ny.gov

New York Department of State
One Commerce Plaza
99 Washington Avenue, Suite 1120
Albany, New York 12231-0001

Re: Buffalo City Cemetery, Inc. – Outside Vendor Services Policy Statement

Dear Mr. Polishook and Mr. Vanderbles,

Thank you for your time on our recent conference on May 4th and for the follow up correspondence from Mr. Vanderbles on May 5th. As you know, over the course of our ongoing discussions, David Fleming and I have outlined the steps taken by the Board of Trustees and senior management of The Buffalo City Cemetery, Inc. (“BCC” or the “Organization”) to address conflicts of interest and related party transaction concerns arising from BCC’s engagement of Western New York Lawn Service, Inc. as an outside vendor.

As you also know, the Board of Trustees of BCC has undertaken all required approvals of the related party transaction and additional diligence and review associated therewith under applicable New York State law and the Organization’s Conflict of Interest Policy.

Additionally, in keeping with BCC’s commitment to best practices and in furtherance of more robust internal controls, BCC has implemented the enclosed internal Policy Statement governing Outside Vendor Services.

Robert Vanderbles, Esq.
Lewis Polishook, Esq.
May 6, 2022
Page 2



As evidenced by this additional voluntary step toward implementing greater internal controls and oversight by disinterested parties within BCC's operations, among other actions, BCC is committed to fair and reasonable dealings with all vendors in furtherance of the best interests of the not-for-profit corporation at all times, free from the undue influence of interested persons and related parties.

As always, I am happy to discuss any further questions or concerns you may have.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "P. Sandison".

Patricia Sandison

PCS/mam
Enclosures

THE BUFFALO CITY CEMETERY, INC.

Outside Vendor Services Policy Statement

Adopted: May 6, 2022

This Policy Statement is intended to address outside vendor services procured by The Buffalo City Cemetery, Inc. (the "Cemetery" or "BCC") for cemetery care, maintenance, interment, foundation work and other necessary and supplementary services (collectively, "Outside Vendor Services"). In particular, this Policy Statement outlines the standard RFQ and procurement process to be undertaken whenever any candidate for such Outside Vendor Services is a related party to BCC under its Conflict of Interest Policy, as may be amended from time to time consistent with applicable law, including New York Not-for-Profit Corporation Law.

(1) Annual Request for Quotation (RFQ) Process

(a) The Cemetery will engage in an annual RFQ process for the engagement of Outside Vendor Services, which RFQ process will follow that previously described and further memorialized in BCC's Board of Trustees ("Board") meeting preambles and resolutions approved as of September 21, 2021 (the "Resolutions"). As part of the RFQ process, the President of BCC will assemble an internal team of disinterested and independent corporate officers to request and solicit additional quotations for Outside Vendor Services from regional vendors specializing in such cemetery maintenance and lawn care services. In addition to engaging in this standard outreach to potential vendors, the RFQ will be publicly posted on the BCC main webpage.

(b) The RFQ process will take place and be submitted annually to the Board on or around September of each year, or such other date determined by the Board, or more frequently as necessary based on the needs of the Cemetery or as determined by the Board and/or the President in consultation with outside counsel.

(c) Upon receipt of the RFQ submissions received from alternative vendors as a result of the RFQ process, the President of BCC will produce and provide to the Board a written report summarizing the RFQ results and outlining the President's recommendations (the "Report"). Upon review of the Report, the Board will vote to approve the engagement of Outside Vendor Services that it determines to be, in its sole discretion, fair, reasonable and in the best interest of the Cemetery and the Board will memorialize its decision in a resolution (minutes of which will be preserved in BCC's records). That annual resolution will comply with BCC's requisition process and BCC's Conflict of Interest Policy.

(2) **Outside Vendor Oversight Policy**

For so long as the BCC's Vice President of Operations and/or any other lead supervisors/superintendents has a relationship with a related party providing Outside Vendor Services to BCC, BCC will implement the following Outside Vendor Oversight Policy.

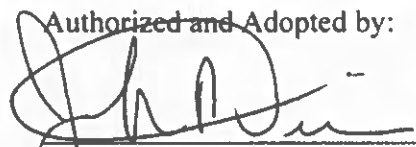
(a) Recommendations for the scope of work to be completed for the upcoming year will continue to be provided by the Vice President of Operations and BCC's lead supervisors/superintendents. The vetting of Outside Vendor Services work to be performed, estimates and approval of projects and purchases, will be supervised and approved by BCC's President and the Vice President of Finance. The President and the Vice President of Finance are the only two officers and managers in this chain of command who report directly to the Board of Trustees of BCC.

(b) The Vice President of Operations and the lead supervisors/ superintendents of BCC will work with and oversee the work performed by the outside vendors, but final approval of Outside Vendor Services activities are directed and approved by unrelated BCC senior leadership consisting of the President and Vice President of Finance.

(c) The deployment of BCC work is determined based on availability of BCC staff, which is impacted by: sick leave, vacation time, projects to be completed, the number or timing of burials, changing weather conditions, and the immediate interment requirements of BCC's Jewish and Muslim lot owners, among other factors. Outside vendors are utilized to fill in the gaps in BCC operations and service needs. The scope of this work and budgets are ultimately overseen by the President and Vice President of BCC based on BCC Board approved annual budgets. The best deployment of services is reviewed by the President and Vice President of Finance and with the Vice President of Operations in consultation with the supervisors/superintendents on a regular basis and is planned for in most instances, weeks or months in advance, subject to any emergency situations.

(d) The Outside Vendor Services performed by outside vendors will be reviewed and included in a log maintained by BCC assigned staff that is not the VP of Operations or a related party to the outside vendor as defined in the Cemetery's policies and under applicable law. This log will be utilized by BCC's President and Vice President of Finance as part of the determination of payments for Outside Vendor Services performed by outside vendors while also comparing such log to the invoices for such services from the vendors. Review and oversight of this work will also be conducted by periodic and unannounced site visits to determine the status of mowing and other Outside Vendor Services performed by outside vendors by a BCC staff that is not the VP of Operations or a related party of the vendor.

Authorized and Adopted by:


Joseph P. Dispenza, President

5/7/22