DIVISION OF CEMETERIES STATE OF NEW YORK DEPARTMENT OF STATE

STATE OFFICE BUILDING 44 HAWLEY STREET BINGHAMTON, NY 13901 TELEPHONE: (607) 721-8756 FAX: (607) 721-8753 WWW.DOS.NY.GOV KATHY HOCHUL
GOVERNOR

CEMETERY BOARD

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

TO: New York State Cemetery Board

FROM: Brendon Stanton, Investigator

SUBJECT: New Paltz Rural Cemetery Association, #56-022

RE: Application for Approval of a Columbarium

DATE: June 7, 2022

Exhibits

- A) Report of Division Associate Accountant Kerry Forezzi
- B) Application from New Paltz Rural Cemetery Association
- C) Board minutes approving the columbarium project
- D) Map of the project area
- E) Sketch of the proposed columbarium unit
- F) Photograph of the signs required by 19 NYCRR Section 201.11

Introduction and Recommendation

The New Paltz Rural Cemetery Association of the town of New Paltz, Ulster County, has applied for Cemetery Board approval for the installation of seven columbarium units: five 160-niche double-sided columbarium units and two 80-niche single-sided columbarium units. While the cemetery already has successful columbarium and mausoleum units, these new units are being installed in conjunction with the Ulster County Veterans Cemetery that is being co-located within New Paltz Rural Cemetery.

I recommend approval of this application.

The Columbarium

The New Paltz Rural Cemetery Association proposes to install seven columbarium units in the rear of the cemetery. These units will be placed in the rear of the newly-developed veterans' cemetery. The columbarium units will be constructed on-site according to plans created by Pitingaro and Doetsch Consulting Engineers, P.C. of Middletown, NY. Each double-sided unit has four rows of 20 niches each on the front and back, totaling 160 niches. Each single-sided unit has four rows of 20 niches on the front side only.



Compliance with 19 NYCRR Section 201.11

The cemetery has demonstrated compliance with 19 NYCRR Section 201.11. Specifically:

- 1. Whether the proposed construction has the approval of the corporation's lot owners, obtained at a special or regular meeting. If not, a description of the authorization or approval obtained. The cemetery's board of directors met on March 8, 2022, and approved the construction of the columbarium units. A copy of the meeting minutes is attached (Exhibit C).
- 2. (A) The name of the licensed architect or engineer and the estimated total costs of construction, including land to be appropriated, landscaping, embellishments and other features. The columbarium units are being constructed on site from plans created by Pitingaro and Doetsch Consulting Engineers, P.C. of Middletown, NY. The total estimated cost of this phase is \$120,000.00.
- (B) A map or sketch indicating the location of the building, together with a general description including the number of crypts and niches. The described map and sketch are attached (Exhibits D and E).
- (C) Whether the proposed construction is the complete structure or whether units are to be added later. If future units are contemplated, the extent of such commitment or plan. Phase 1 consists of the first two double-sided columbarium units. The total number of phases was unclear, but the county plans to install a total of seven columbarium units.
- 3. The source of funds to pay for the construction and the terms of payment. The entire project will be funded by Ulster County with no contribution required by the cemetery association. The cemetery association will be given ownership of the columbarium structures.
- 4. An estimate of the trust funds and the current maintenance funds required to maintain and preserve the facility, covering the year-to-year maintenance and long-term preservation. See attached report of Division Associate Accountant Kerry Forezzi (Exhibit A) for further financial analysis.
- 5. An estimate of the cumulative total revenues from sales based on the projected selling prices. See attached report of Division Associate Accountant Kerry Forezzi (Exhibit A) for further financial analysis.
- 6. A full disclosure to the extent outstanding certificates of indebtedness or land shares are to participate in the sales proceeds. The cemetery has no outstanding certificates of indebtedness or land shares.
- 7. The projected disposition of the total estimated sales revenues, including but not limited to the amounts to be allocated for: (A) permanent maintenance and current maintenance funds; (B) supplemental trust or special fund; (C) estimated selling expenses, including disclosure of promotional plans; (D) recovery of construction costs; (E) general fund use or retention; and (F) building operation. See attached report of Division Associate Accountant Kerry Forezzi (Exhibit A) for further financial analysis.

8. (A) A copy of the drawing required by paragraph (B) of this subdivision along with an indication of the location of the proposed building, and a statement that the notices required by such paragraph have been posted in accordance with its provisions. The cemetery has posted the required notice and a copy of that sign is attached (Exhibit F).

Recommendation

The cemetery has provided all of the necessary documentation and it appears to be beneficial to the cemetery association. As a result, I recommend approval of this application contingent on the cemetery association's agreement to forward any comments received to the Division and not to begin construction before the end of its comment period on July 15, 2022.



New York State Department of State Division of Cemeteries

D = = = A = = :		1:-4	
Board Appli	cation- Accountant Review Check	list	
Cemetery Name:	New Paltz Rural Cemetery Association		
County:	Ulster County		
NYS ID#	56-022		
Purpose:	7 Columbaria in Veterans Section, Phase 1 is 2 Colu		
Cost:	\$0 cost to cemetery, County is funding project cost	of \$1,210,000	
Prepared by:	Kerry Forezzi		
Date:	6/8/2022		
Date.	0/0/2022		
Review Areas		Response	Comments
Project Funding		Other	County of Ulster is covering full cost of \$1,210,000
Schedules A/B review	ewed?	yes	Schedule A was revised after review. Schedule B shows a return of \$233,280 over
		,	19.2 years which provides a little over \$12k per year toward general cemetery
			operations. See Sch A & B for details.
Is there a Schedule	C?	no	not applicable
	d return on investment?	yes	There is no cost to the cemetery for the Columbaria, installation, and future
,		,	upkeep. The county will pay a reduced fee of \$300 (as opposed to the
			cemeterys's current rate of \$450) to the cemetery as each niche is used. The
			reduced fee is being extended to defray the cost of the Columbaria that the
			County is paying for entirely. The reduction of \$150 per niche times 960 niches is
			\$144,000, which is far less than the total project cost/benefit of \$1,210,000. The
			cost per niche extended to veteran's will increase as the cemetery's general
			rates increase. The cemetery will collect standard service fees. PM allocations
			from veteran sales and burials will be accounted for in the same manner as all
			other lot sales and burials outside the veteran section.
Does the cemetery	have a conflict of interest policy?	yes	Provided with application
Are there any confl	licts of interest in this project?	no	Per email from Sue Stegen 5/23/22
Is this a related par	ty transaction?	no	Per email from Sue Stegen 5/23/22
Annual Reports up		yes	
Vandalism and Asse	essment payments current?	yes	
Operates at a surpl	us?	yes	in last 4 years reviewed
Permanent Mainte	nace Deficit?	no	
Permanent Mainte		no	
Date of last Division			2021
•	have a minimum of three active trustees?	yes	
	advertise and hold annual lot owner meetings?	yes	
Does the cemetery	carry commercial crime insurance?	yes	Underfunded per 2021 audit. Cemetery had \$10k in coverage, but should have
			\$50k. Per Sue Stegen 5/23/22, the cemetery requested an increase in coverage.
Are service fees ap	proved?	yes	
Are there any majo	r unresolved concerns identified in last audit?	no	
Recommendation		Approve	There is minimal risk given the county is funding this project. Per a 2019
			Permanent Easement agreement, the County is responsible for ongoing repairs
			and maintenance in the Veteran's area. In addition, this project brings in new
			sources of income in a previously unused space that the cemetery would not
			have realized at all if it weren't for the veteran's section. This project will raise
			awareness for the cemetery that could lead to new [non-veteran] cemetery
			sales.

Exhibit B

Brown Januara

New Paltz Rural Cemetery Association, Inc. 81 Plains Road New Paltz, New York 12561

REGEIVED

DIV. OF CEMETERIES

MAR 17 REC'D

ALBANY OFFICE
DEPARTMENT OF STATE

March 15, 2022

New York State Division of Cemeteries One Commerce Plaza 99 Washington Avenue Albany, NY 12231-0001

Re: Application for Approval of Columbaria

Dear Sir or Madam:

On behalf of the New Paltz Rural Cemetery Association I am enclosing an Application for Approval of Columbaria to be placed within a section of the Cemetery devoted to Veterans of the Armed Forces and their immediate family. The cost of the columbaria will be paid by the County of Ulster, which is also paying other costs for the development of the Veterans' Section of the Cemetery. Please note that the County has requested a waiver of signage because the Veterans' Section will be improved in an area of the Cemetery remote from where burials are currently being made and will be accessed from a separate entrance. Also, vendor information and permits will not be obtained until after the County completes a bidding process.

Thank you for your consideration of this Application.

The New Paltz Rural Cemetery Association

By: Jon A. Simonson, President

Cc:

Board of Trustees, New Paltz Rural Cemetery Association

Office of the Ulster County Attorney



BASIC INFORMATION

New York State Department of State DIVISION OF CEMETERIES

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

APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

Cemetery Name NEW PALTZ RURA	L CEMETER)	/ ASSOCIATI	ON	New York	State Ce		ery Five Digit ID Number 022
Location of Cemetery				.1			
City			n and Village PALTZ		NY	Zip 1256	Code
Contact Person Nam	e:	111211		Title	 		
JON A. SIMONSON PRESIDENT							
Contact Person Maili PO BOX 81, NEW F	-	YORK 12561					
Contact Person's Pho 845-255-0835	one Number:		Contact Person's Email: info@newpaltzcemetery.org				Date Form Completed 3/03/2022
Cemetery Total Acres	s:31.70		Cemetery Developed Acres: .2	:0	Cemete	ery A	cres Sold: 18.5
Number of Current Mausoleum Structure	es: 6		Number of Current 4 Columbarium Structures:				
Does the cemetery h	ave certificates	of indebtednes	s or land shares? (This is not co	mmon.) 🗀 ՝	Yes 🗵	No	
If so, will they particip	ate in the proce	eeds of this pro	ject? 🗆 Yes 🔎 No If yes, des	cribe:			
PROJECT DESCR	IPTION						
Select one:							
☐ Mausoleum 🗵	Columbarium	Both					
Explain the proposed project and why it is in the cemetery's best interest. Pursuant to the terms of an Easement Agreement and Memorandum of Understanding between the Cemetery and Ulster County and subject to Division of Cemeteries approval, the County will fund construction of columbaria in connection with the development of a section of the cemetery dedicated to interment of Armed Forces Veterans and immediate family. Although the columbaria will be installed at County expense, an initial fee of \$300 will be paid to the cemetery for each niche as they are used, with prices to increase over time in accordance with percentage increases for general cemetery niche usage. The cemetery will also receive standard service fees. The cemetery will retain ownership of the columbaria.							

DOS-2124-f (05/21)

APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS

State the number and type of proposed niches/ crypts (e.g., 15 indoc indoor granite-front niches, etc.).	or crypts, 30 outdoor crypts, 25 indoor glass-front niches, 50
240 units in Phase 1. A total of 960 outdoor niches are proposed double-sided columbaria with 160 niches each and 2 single-side	
Will units be added later? XYes No If yes, please explain and include the number of proposed units, nich	nes and crypts along with the anticipated date of addition.
See Above	
Is this part of a prior application? \square Yes $ \overline{X} $ No \square Date of prior app	olication:
State the manufacturer/ brand of the unit and the name of the archite require an architect or engineer): Unknown. Subject to bid documents. Engineer: Pitingard & Doc	
Total existing niches/ crypts:	Total number of these still available:
List all permits required to complete this project and attach copies of Building Permit - Ulster County (Pending) Seqra Determination - Ulster County (Pending) Balancing of Public Interest Test - Village of New Paltz (Approv Balance of Public Interest Test - Town of New Paltz (Pending)	
Describe the status of permits that you have not yet obtained: Planning Permits awaiting final SEQRA determination; Building Permit awaits bid documents	
If applicable, state the date on which the cemetery posted the sign re (see "Additional Required Documents" on page 3).	equired by New York State Cemetery Board regulations:
COST	
State the total cost of construction of the project: \$0.00 to co	emetery
What is the source of funding for the project? Indicate the amount from	om each source.
☐ General Fund: \$	
PM Fund Loan (needs court approval, must submit separate application	on): \$
\square Commercial Loan (specify whether the loan is collateralized and, if so	o, what the collateral is.) \$
□ No (Collateral Collateral (Describe below):
Other (please explain) \$ 160,000.00 for Phase 1	
Ulster County will pay the entire cost of installing the Columbari entire project at \$1,210,000 exclusive of landscaping and walking construction costs and that the columbaria will be on a separate separate entrance from the main cemetery, the County request vendor proposal, detailed costs, copy of permits. It is proposed needed permits are obtained, the County will bid the project.	ng paths. Given that the County will bear all the e parcel dedicated to the Veterans' section and with a s the following waivers: posting of the sign, copy of that after Division of Cemeteries approval and all

DOS-2124-f (05/21) page 2 of 3

APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

ADDITIONAL REQUIRED DOCUMENTS

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

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

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

REQUIRED SCHEDULES

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

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

DOS-2124-f (05/21) page 3 of 3



Department of State DIVISION OF CEMETERIES

One Commerce Plaza 99 Washington Avenue Albany, NY 12231-0001 Telephone: (518) 474-6226

www.dos.ny.gov

SCHEDULE A - INCOME AND EXPENSES AND FUND BALANCES

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

Cemetery Name New Paltz Rural Cemetery Associa	ation, Inc.	New York State Cemetery Five Digit ID Number 56 — 022			
YEAR ENDING (enter last date of year reporting for each column, i.e. 12/31/20)	12/31/20	12/31/19	12/31/18	12/31/17	
SIZE AND INVENTORY					
Acres-Total	31.66	31.66	31.66	31.66	
Acres-Developed	18.5	18.4	18.3	18.2	
Acres-Developed and Available Estimate	1.5	1.6	1.7	1.8	
BURIALS AND LOT SALES					
Burials	87	90	100	113	
Number of lots (graves, crypts, niches) sold	100	92	104	111	
INCOME (RECEIPTS)					
Lots and grave sales	\$ 75.200,00	\$ 65,100	.00 \$ 74,600.00	\$ 79,200.00	
Interment fees	\$ 54,250.00	\$ 55,650	.00 \$ 59,550.00	\$ 67,350.00	
Foundations	\$ 17,155.00	\$ 15,300.	.00 \$ 14,825.00	\$ 21,805.50	
Dividends and interest	\$ 11,746.37	\$ 11,446.	.39 \$ 10,457.71	\$ 11,890.49	
Donations	\$ 825.00	\$ 3,087.	.43 \$ 10,825.00	\$ 475.00	
Other-specify; Permanent Maintenance attach additional sheet(s) as needed	\$ 140.00	\$ 11,059.	.38 \$ 4,791.02	\$ 0.00	
Other-specify; Other Cemetery Fees attach additional sheet(s) as needed	\$ 675.00	\$ 2,680.	.00 \$ 4,310.00	\$ 3,180.00	
Other-specify; Total from other sheet attach additional sheet(s) as needed	\$ 940.37	\$ 4,534.	.09 -\$ 4,971.03	\$ 284.37	
TOTAL RECEIPTS	\$ 160,931.74	\$ 168,857.	29 \$ 174,387.70	\$ 184,185.36	

SCHEDULE A - INCOME AND EXPENSES AND FUND BALANCES

New York State Cemetery Five Digit ID Number Cemetery Name New Paltz Rural Cemetery Association, Inc. 56 022 YEAR ENDING 12/31/20 12/31/19 12/31/18 12/31/17 **EXPENSES (DISBURSEMENTS) Employee Wages** \$60,504.58 \$60,202.77 \$ 57.966.90 \$ 58,396.56 Independent Contractor \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 **Grave Openings** Independent Contractor \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 Maintenance and Mowing Salaries of Officers \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 Supplies and Repairs \$ 10.249.45 \$ 20,428.44 \$ 28,505.66 \$ 17,281.73 Equipment \$ 106.90 \$ 0.00 \$8,651.39 \$ 17,319.76 Insurance - General Liability \$ 5.656.89 \$ 5,334.07 \$ 5,367.26 \$ 5,312.64 Workers Compensation \$4,346.04 \$ 2.785.74 \$ 3,573,05 \$5,899,21 Commercial Crime/ \$ 120.00 \$ 120.00 \$ 120.00 \$ 120.00 **Employee Dishonesty** Vandalism and Assessment Fee \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 Other – specify; Plot Buy Back \$400.00 \$ 0.00 \$ 0.00 \$ 0.00 attach additional sheet as needed Other - specify: Accounting Fees \$4,987.50 \$ 5,445.00 \$5,492.50 \$5,375.00 attach additional sheet as needed Other – specify; Total from other sheet \$ 700,00 \$400.16 \$30,609.76 \$ 38,160.91 attach additional sheet as needed \$86,130.68 \$ 132,176.11 \$ 92,543,34 \$ 159,089.74 **TOTAL DISBURSEMENTS OPERATING SURPLUS (LOSS)** \$ 68,388.40 \$82,726.61 \$ 42,211.59 \$ 25,095.62 INTER-FUND TRANSFERS **Transfers To Operating Account** From permanent maintenance fund (retained income from \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 previous years) From other funds (i.e., perpetual \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 care, special, bequests, pre-need, etc.) TOTAL TRANSFERS FROM OTHER FUNDS TO \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 **OPERATING ACCOUNT Transfers** From Operating Account To permanent maintenance \$ 11,120.00 \$ 10,680.00 \$8,460.00 \$ 12,165.00 To other funds (i.e., perpetual care, special, bequests, \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 pre-need, etc.) TOTAL TRANSFERS FROM OTHER FUNDS FROM \$ 11,120.00 \$ 10,680.00 \$8,460.00 \$ 12,165.00 **OPERATING ACCOUNT**

Developed Acre \$ 9,254,334.00 \$ 8,613,068.00 \$ 13,217,611.00 \$ 15,90 Net Income (Loss) Per Developed Acre \$ 6,838,840.00 \$ 8,272,661.00 \$ 4,221,159.00 \$ 2,50 Funds Per Developed Acre \$ 44,680,966.00 \$ 37,471,951.00 \$ 34,918,837.00 \$ 32,45 Permanent Maintenance Loan
FINANCIAL ASSETS (FUND BALANCES) General Fund \$ 177,593.86 \$ 119,034.98 \$ 119,516.06 \$ 8 Permanent Maintenance Fund \$ 269,215.80 \$ 255,684.53 \$ 229,672.31 \$ 24 Perpetual Care \$ 0.00 \$ 0.00 \$ 0.00 Special Trust \$ 0.00 \$ 0.00 \$ 0.00 Other \$ 0.00 \$ 0.00 \$ 0.00 TOTAL FINANCIAL ASSETS \$ 446,809.66 \$ 374,719.51 \$ 349,188.37 \$ 32 PER ACRE ANALYSIS* Total Income Per Developed Acre \$ 16,093,174.00 \$ 16,885,729.00 \$ 17,438,770.00 \$ 18,415.10
(FUND BALANCES) General Fund \$ 177,593.86 \$ 119,034.98 \$ 119,516.06 \$ 8 Permanent Maintenance Fund \$ 269,215.80 \$ 255,684.53 \$ 229,672.31 \$ 24 Perpetual Care \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 Special Trust \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 Other \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 TOTAL FINANCIAL ASSETS \$ 446,809.66 \$ 374,719.51 \$ 349,188.37 \$ 32 PER ACRE ANALYSIS` Total Income Per Developed Acre \$ 16,093,174.00 \$ 16,885,729.00 \$ 17,438,770.00 \$ 18,415.00 Total Expense Per Developed Acre \$ 9,254,334.00 \$ 8,613,068.00 \$ 13,217,611.00 \$ 15,90 Net Income (Loss) Per Developed Acre \$ 6,838,840.00 \$ 8,272,661.00 \$ 4,221,159.00 \$ 2,50 Permanent Maintenance Loan \$ 44,680,966.00 \$ 37,471,951.00 \$ 34,918,837.00 \$ 32,45
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Special Trust \$ 0.00 \$ 0.00 \$ 0.00 Other \$ 0.00 \$ 0.00 \$ 0.00 TOTAL FINANCIAL ASSETS \$ 446,809.66 \$ 374,719.51 \$ 349,188.37 \$ 32 PER ACRE ANALYSIS` Total Income Per Developed Acre \$ 16,093,174.00 \$ 16,885,729.00 \$ 17,438,770.00 \$ 18,41 Total Expense Per Developed Acre \$ 9,254,334.00 \$ 8,613,068.00 \$ 13,217,611.00 \$ 15,90 Net Income (Loss) Per Developed Acre \$ 6,838,840.00 \$ 8,272,661.00 \$ 4,221,159.00 \$ 2,50 Funds Per Developed Acre \$ 44,680,966.00 \$ 37,471,951.00 \$ 34,918,837.00 \$ 32,45 Permanent Maintenance Loan
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Developed Acre \$ 44,680,966.00 \$ 37,471,951.00 \$ 34,918,837.00 \$ 32,45
Permanent Maintenance Loan
Approved Date
i l
Original Loan Amount
Current Balance
NOTES:

Form 990-EZ (2020)

Additional Sheet to Schedule A - Income and Expenses and Fund Balances

Income (Receipts)	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Permanent Maintenance	\$140.00	\$11,059.38	\$4,791.02	\$0.00
Other Cemetery Fees	\$675.00	\$2,680.00	\$4,310.00	\$3,180.00
Plaques	\$0.00	\$880.00	\$1,600.00	\$1,005.00
Short Time Cap. Gains	\$26.69	\$0.00	\$25.97	\$0.00
Long Time Cap. Gains	\$913.68	\$3,654.09	\$5,958.52	\$0.00
Expenses (Disbursements)	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>
Plot Buy Back	\$400.00	\$0.00	\$0.00	\$0.00
Accounting Fees	\$4,987.50	\$5,445.00	\$5,492.50	\$5,375.00
Donations Expense	\$700.00	\$400.16	\$0.00	\$2,695.82
Dues & Memberships	\$0.00	\$0.00	\$65.00	\$865.00
NYS Div. of Cemetery File	\$0.00	\$0.00	\$507.00	\$427.00
Foundations	\$0.00	\$0.00	\$3,947.18	\$10,029.00
Plaques	\$0.00	\$0.00	\$8,380.00	\$4,980.00
Utilities	\$0.00	\$0.00	\$9,108.93	\$4,434.90
Advertising	\$0.00	\$0.00	\$30.20	\$22.24
Bank Fees	\$0.00	\$0.00	\$334.48	\$183.00
Payroll Expenses	\$0.00	\$0.00	\$5,239.90	\$5,220.22
Maintenance	\$0.00	\$0.00	\$769.75	\$5,139.41
Garbage Collection	\$0.00	\$0.00	\$2,227.32	\$1,822.52
Website and Hosting	\$0.00	\$0.00	\$0.00	\$1,321.88
Contract Services	\$0.00	\$0.00	\$0.00	\$815.00
Misc.	\$0.00	\$0.00	\$0.00	\$207.92



Department of State DIVISION OF CEMETERIES

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

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

Cemetery Name		New York State	Cemetery Five Digit ID Number			
TYPE OF APPLICATION M	AUSOLEUM COLUME	BARIUM LAWN CRYPT				
Check all that apply						
ANNUAL GROSS REVENUE	Number of Change	Averege Dries	Annual Gross Revenue			
	Number of Spaces Per Year*	Average Price per Space	Annuai Gross Revenue			
Crypts						
Niches						
Lawn Crypts						
Full Body Burial Spaces						
Cremains Burial Spaces						
Totals						
	phable estimate of annual sales					
TOTAL GROSS REVENUE ON	Total Number of Spaces	Average Price per Space	Gross Revenue**			
Crypts	0.0000	por opaco				
Niches						
Lawn Crypts						
Full Body Burial Spaces						
Cremains Burial Spaces						
Totals						
**For purposes of this calculation, we assume the final 10 percent of spaces will not sell. Consequently, Gross Revenue represents sales of 90 percent of spaces multiplied by average cost.						
ESTIMATED YEARS UNTIL PR	ROJECT SELLS OUT Number of Years		Number of Years			
Crypts		Full Body Burial Spaces				
Niches		Cremains Burial Spaces				
Lawn Crypts						
EXPENSES						
Development and construction costs (include contractors, professional fees, setup and delivery, permitting, etc.)						
Permanent Maintenance Al						
Total Selling Expenses						
Loan Interest Expenses						
Other (specify)						
Total Expenses						
NET REVENUE						
***Most cemeteries allocate 10 percent of gross revenue from lot sales to Preventive Maintenance. Some cemeteries allocate a higher percentage; those that do must use that higher percentage.						



MINUTES OF A SPECIAL MEETING OF THE NEW PALTZ RURAL CEMETERY ASSOCIATION

The special meeting of New Paltz Rural Cemetery Association was held at 15 Mo. Westrut, New Paltz, New York and by computer communication on the 8th day of March, 2022

The following members were present or voted on the resolution hereafter described:

JON A. SIMONSON SUSAN STEGEN FLOYD KNIFFEN PATTIE STEFFENS CAROL JOHNSON

Being all the members of the Board.

A motion was made to approve an Application to the New York State Division of Cemeteries for approval of a Columbaria project based upon the plans and specifications provided to the Board by the County of Ulster in connection with the larger development of a new Veterans' Section at the Cemetery.

Discussion was had thereon. On motion duly made, seconded and unanimously carried, the following resolution was adopted:

WHEREAS, it is the unanimous consent of the Board of Trustees of the New Paltz Rural Cemetery Association to approve an Application to the New York State Division of Cemeteries for approval of a Columbaria project based upon the plans and specifications provided to the Board by the County of Ulster in connection with the larger development of a new Veterans' Section at the Cemetery, and it is

RESOLVED, that the Officers of the New Paltz Rural Cemetery Association are hereby authorized to execute and submit to the New York State Division of Cemeteries any documents necessary in connection therewith, and are further authorized to sign any and all documents in connection therewith.

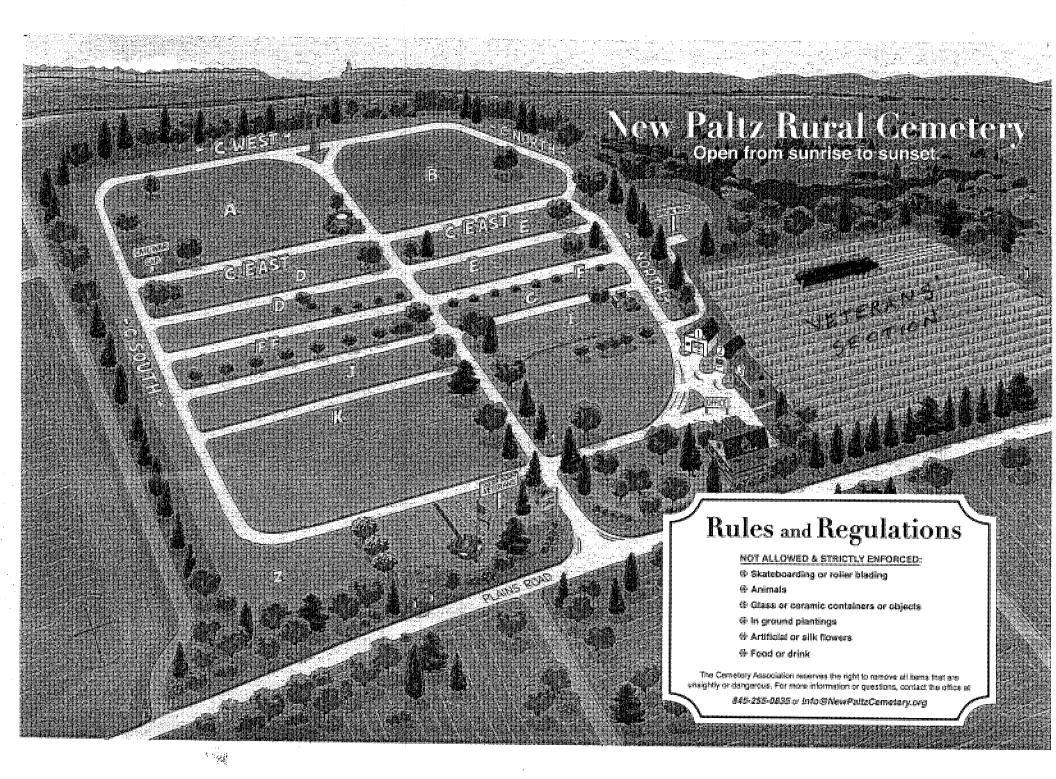
There being no further business, the meeting was adjourned.

Dated: March 3/2, 2022

PATTIE STEFFENS

Secretary





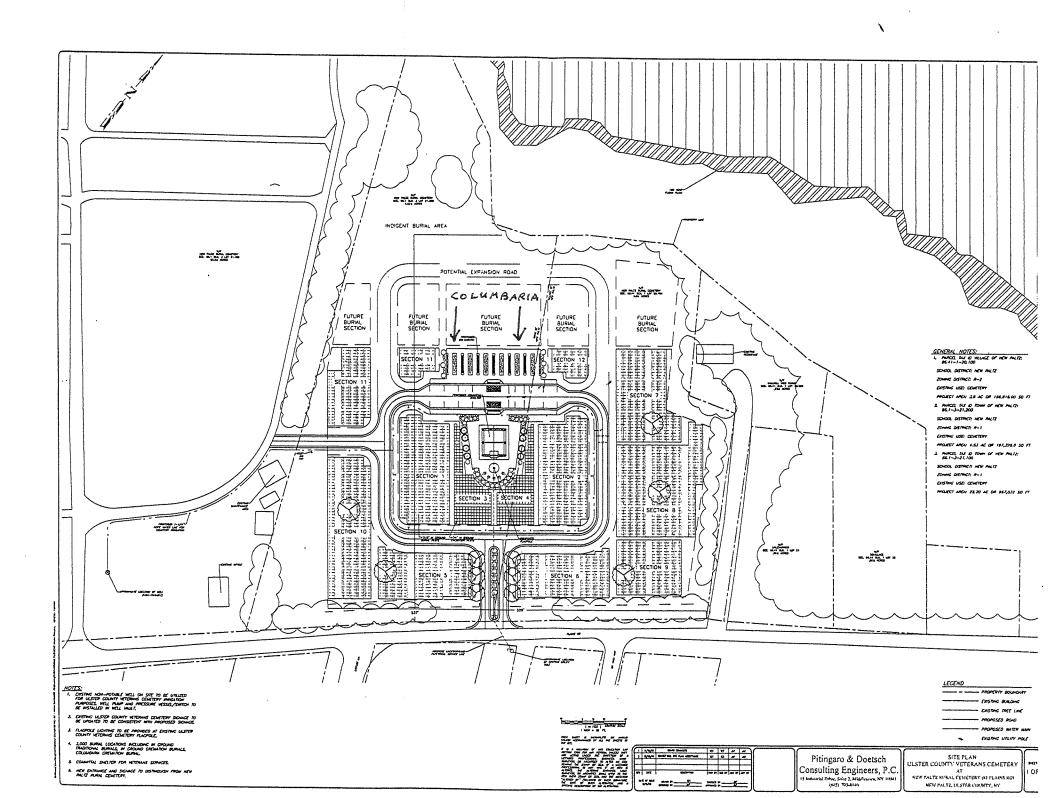


Exhibit E

