DIVISION OF CEMETERIES
STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
TELEPHONE: (518) 474-6226
FAX: (518) 473-0876
HTTPS://DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

CEMETERY BOARD
ROBERT J. RODRIGUEZ
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

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

DEPARTMENT OF STATE - DIVISION OF CEMETERIES MEMORANDUM

TO: New York State Cemetery Board

FROM: Kerry McGovern, Investigator

SUBJECT: Oakland Cemetery Association (60-015)

RE: Major Renovation: Development of New Cemetery section

DATE: August 10, 2022

Exhibits

a) Application from Oakland Cemetery Association., including board minutes approving project, financial statements, map of cemetery, map of project area and proposed changes
b) Report of Senior Accountant Vince Gimondo
c) Conflict of Interest policy

,

Introduction and Recommendation

Oakland Cemetery Association, located at 2 Saw Mill River Road in Yonkers, NY, has applied for New York State Cemetery Board approval of a cemetery renovation pursuant to 19 NYCRR Section 201.16 for the development of a cleared but unutilized area of cemetery land in order to add additional grave spaces to the cemetery, thereby allowing the cemetery to better serve its community by offering more burial options and providing revenue to help keep the cemetery running smoothly into the future. The development of the one-acre parcel will yield 1,200 full sized graves and 300 graves suitable for cremains burials or infant burials. Of the 1,200 full sized graves, 900 would be double depth graves and 300 would be single depth. The total cost of this project is estimated to be approximately $961,000 ($850K construction, plus $111K expenses and additional costs), and would be paid for with money from the cemetery's General Fund which had a balance of $6,677,796 at the end of the fiscal year on January 31, 2022. The cemetery will need more burial space to continue as a functioning cemetery into the future, and the parcel they wish to develop would facilitate this. Oakland

Cemetery is in compliance with all Division of Cemeteries requirements and is well run and in good condition. I recommend approval of this project.

The Cemetery

Oakland Cemetery was established in December of 1866 under the name "The Yonkers Cemetery Association", and its first interment took place in 1867. The name was changed to Oakland Cemetery in 1882. Oakland has long served as a premiere burial ground in the city of Yonkers, with Civil War officers and Gilded Age industrialists sharing its gently rolling hills with rapper Earl "DMX" Simmons. The Cemetery is 52 acres in size, most of which (48 acres) are developed and utilized as burial space. The parcel they wish to develop at this time is one acre in size and has some sloped areas that are comparatively steep. The cemetery will do some grading to make the slope less formidable and add burial space. They also intend to add a retaining wall along the existing road that would shore up the higher section of the parcel and protect the adjacent roadway from hazardous conditions. The cemetery plans to extend the existing roadway slightly to provide more complete access to the new section and may also plant decoratively landscaped garden areas in spots to enhance the appearance of the section overall. The Cemetery employed the architectural landscaping firm of Grever & Ward, Inc., to test the area for viable grave space and depths, and to make sure the area was suitable for burial purposes.

Compliance with 19 NYCRR Section 201.16

1) *Whether the alteration will result in or avoid the destruction, damage to, modification or interference with existing graves and markers, crypts, mausoleums, roadways, and pathways*:
The land development will not impact existing graves and markers, crypts or mausoleums. It will extend and improve the existing road so that there is adequate access to the new section. It will not interfere with cemetery visitors being able to access their loved ones' graves.

2) *The location, design and duration of the major alteration*:
The area being developed is a one-acre parcel at the south of the cemetery, called "Sunset South" section. The project is expected to take approximately four months to complete.

3) *The financial impact on the applicant*:
The cemetery can afford this project and will pay for it out of the General Fund. There will not be any major impact on the cemetery, and they will recoup their initial costs with the added revenue from grave sales and fees. (see Exhibit B)

4) *Whether the alteration will interfere with the lots or the interests of the lot owners*:
The work at the cemetery will not affect graves, burials, lot owners, or families visiting the cemetery.

5) *Whether the alteration will be appropriate for cemetery purposes*:
This project is appropriate for cemetery purposes.

6) *Whether the alteration will have an adverse impact on the surrounding community*:
The cemetery does not anticipate any impact on the surrounding community.

7) *Whether the alteration will have the potential to adversely affect the public health and safety, the environment, or natural resources*:
The cemetery does not anticipate any adverse impact of the project on public health and safety, or on the environment or natural resources.

Recommendation

Oakland Cemetery regularly performs over 300 burials per year. They need additional burial space to continue to function as an active cemetery. The Cemetery is financially sound and is well kept in appearance. Their records are well maintained, and they are in an urban to suburban area that will need burial space for the foreseeable future. The Cemetery is up to date with vandalism payments and annual reports and has shown it can afford this major renovation project. They have a Conflict-of-Interest policy in place and have also made sure to go through all steps to meet disclosure requirements for a related third party within this project. I recommend approval of this project to help ensure Oakland's continued functionality and vitality in the coming years.

EXHIBIT A

EXHIBIT A

NEW YORK STATE OF OPPORTUNITY. | Division of Cemeteries

RECEIVED
DIV. OF CEMETERIES
JUN 22 2022
ALBANY OFFICE
DEPARTMENT OF STATE

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

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

BASIC INFORMATION

Cemetery Name: Oakland Cemetery Association	New York State – Cemetery Five Digit ID Number: ~~06615~~ 60015
Location of Cemetery: Street Address: 2 Saw Mill River Rd	
City: Yonkers or Town and Village:	NY — Zip Code: 10701
Contact Person Name: Hugh Ferguson	Title: Director
Phone Number: 914-963-1077	Email: Hugh@oaklandcemetery.com — Date Form Completed: 6/2/2022
Cemetery Total Acres: 52	Cemetery Developed Acres: 48 — Cemetery Acres Sold: 0
Does the cemetery have certificates of indebtedness or land shares? (This is not common) ☐ Yes ☒ No	

PROJECT DESCRIPTION

Explain the purpose of the project and why it is in the cemetery's best interests.

The project will utilize cleared but currently undeveloped land to add an additional 1200 grave sits and 300 smaller grave site for ashes and child burials. This expansion will provide for ample supply to allow the cemetery to operate well into the future.

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

Major alteration means: a project for which an environmental assessment form (EAF) is prepared or required; an activity which can reasonably be expected to have a substantial and adverse impact on the adjacent community, the lots or the lot owners of the cemetery, including: demolition; stockpiling materials; grading and other forms of earthwork; dumping, filling or depositing of any material; excavation or trenching; dredging; removal of soil; flooding or draining; or paving or construction of buildings, structures or facilities.

Major alterations do not include construction of mausoleums, columbariums, or lawn crypts; use the forms found at https://dos.ny.gov/cemetery-operators#forms for applications concerning those projects. Some mausoleum, columbarium, or lawn crypt projects also involve major alterations (e.g., installing lawn crypts where there will be significant regrading and installation of drainage). For those projects, please submit this major alteration form and the appropriate form for that type of project.

Will the alteration include any of the following activities?

X Yes	No	Environmental Assessment Form
Yes	X No	Demolition
X Yes	No	Stockpiling materials
Yes	X No	Building construction
X Yes	No	Grading and other forms of earthwork
Yes	X No	Dumping, filling or depositing of any material
X Yes	No	Excavation or trenching, dredging or removal of soil
Yes	X No	Flooding or draining
X Yes	No	Paving or construction of buildings, structures or facilities (note: paving does not include sealing or putting a top coat on existing paved surfaces)

If you answered "NO" to all of the questions above, STOP HERE and submit this form by email to cemeteryboardapplications@dos.ny.gov, together with a short (approximately one page) explanation of the project and cost estimate, and await further guidance. If you do not have access to email, please fax or mail a copy to the Division's Albany office. The fax is (518) 473-0876 and the address is on the first page of this form.

If you answered YES to ANY of the questions above, or if directed by the Division of Cemeteries, please complete the rest of this form.

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS

How will the alteration avoid the destruction, damage to, modification or interference with existing graves and markers, crypts, mausoleums, roadways and pathways?

This project is located on currently underutilized land. Due to its location away from existing graves, roadways, etc we do not anticipate damage and/or destruction to occur. Please see the attached site plan showing the location of this work for further information.

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS (Continued)

What is the location, design, and duration of the alteration?

The project is located on a cleared but currently underutilized land on cemetery property. The project includes grading and a repaved access road to make accessing the area easier. Project duration is approximately 4 months.

Describe the financial impact of the alteration on the cemetery.

The alteration is projected to bring in over $8,022,000 in additional revenue with a total project cost of $875,000.

Explain how the alteration will or will not interfere with the lots or the interests of lot owners.

The alteration is not in the vicinity of any lot owners.

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS (Continued)

How will the alteration be appropriate for cemetery purposes?

The alteration will provide more grave sites to allow for the successful operation of the cemetery into the future.

Will the alteration have an adverse impact on the surrounding community? Explain why or why not. If there is such an impact, explain the me asures to be taken to minimize that impact.

The alteration is adjacent wooded land and a highway below. There are no adverse impacts to the community expected.

List all permits required to complete this project, attach copies of permits already obtained and describe the status of permits you have not yet obtained.

N/A

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

COST

Total Cost of Construction:	$ 875,000

ADDITIONAL REQUIRED DOCUMENTS

- Minutes or resolution of board or lot owners approving the major alteration
- Map of the cemetery with the location of the major alteration indicated
- Rendering or sketch of the major alteration
- Construction budget, including a detailed list of all costs associated with the major alteration
- Is the cost of the project greater than $ 25,000? X Yes ☐ No If yes, submit a copy of the architect's or engineer's report.
- Copies of any permits received for the project
- A list of lot prices and service fees associated with the major alteration
- Does your cemetery file Form 990 or Form 990-EZ with the IRS? ☒ Yes ☐ No
  - If you file Form 990, attach Part VII, Compensation of Officers, Directors, and Trustees for the last year available
  - If you file Form 990-EZ, attach Part VI for the last year available
  - If you file Form 990-N-Electronic Notice (e-Postcard), no additional document is required
- If you intend to finance the project by borrowing from your permanent maintenance fund, you must also submit a separate "Application for Recommendation for Approval of a Loan or Grant from a Cemetery's Permanent Maintenance Fund," found at https://dos.ny.gov/cemetery-operators#forms

REQUIRED SCHEDULES

- Schedule A: summary detailing the last four years of income and expenses and fund balances as reported on your annual report; use the form found at https://dos.ny.gov/cemetery-operators#forms .
- Schedule B: anticipated annual revenue and expenses from the project if the project is anticipated to generate revenue; use the form found at https://dos.ny.gov/cemetery-operators#forms.
- If you are borrowing money to finance the project from a source other than the cemetery's permanent maintenance fund, attach an amortization schedule (this is not a Department of State form)
- Does the proposed project involve a related party? ☐ Yes ☒ No
  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.

Meeting Minutes

Oakland Cemetery Corporation
Minutes of the Board of Trustees May 20, 2022

In attendance, Peter Brouwer, Hugh Ferguson, Donato Settanni, our financial advisor David Settanni was not present.

The April 21, 2022, minutes were presented to the board and approved.

Brief discussion took place among the board members on purchasing a small backhoe/other equipment to make the work for the outside crew less physical and improve work environment.

Audit Status: as of May 18, 2022, we electronically sent via Intuit the auditors a revised version of 2022 QuickBooks.

We have a proposal from our computer consultant Nextech for a price of $5,800 to upgrade the systems, we will go ahead.

Staff Issues: Hugh again expressed interest in going part-time in the future. Hugh is recommending a high-end qualified person to take his place that may require a medical plan. Hugh is to call union to see if we can add inside employees to the union to provide the employees with group medical insurance. Hugh is aggressively seeking a worker to cover 9AM to 3PM.

Donato C came to discuss the expansion at Sunset South. He discussed the possible availability of water, moving excess soil from the excavation of the new road to the wall for needed fill. Regarding the fill, Donato will contact the engineer to clarify this issue. Donato C will commence filling out the application for the NYS Division of Cemeteries (Application for Approval of a Major Alteration). The board voted to go forward with the project, unanimous vote. The board is estimating it will cost between $800k and $1 million dollars.

Commisso City View: City View Road repair, a contract /work order was provided to the cemetery from Commisso for $71,250 to install 3 new catch basins and other work to repair the road. The board gave Hugh the approval to proceed with this much needed repair.

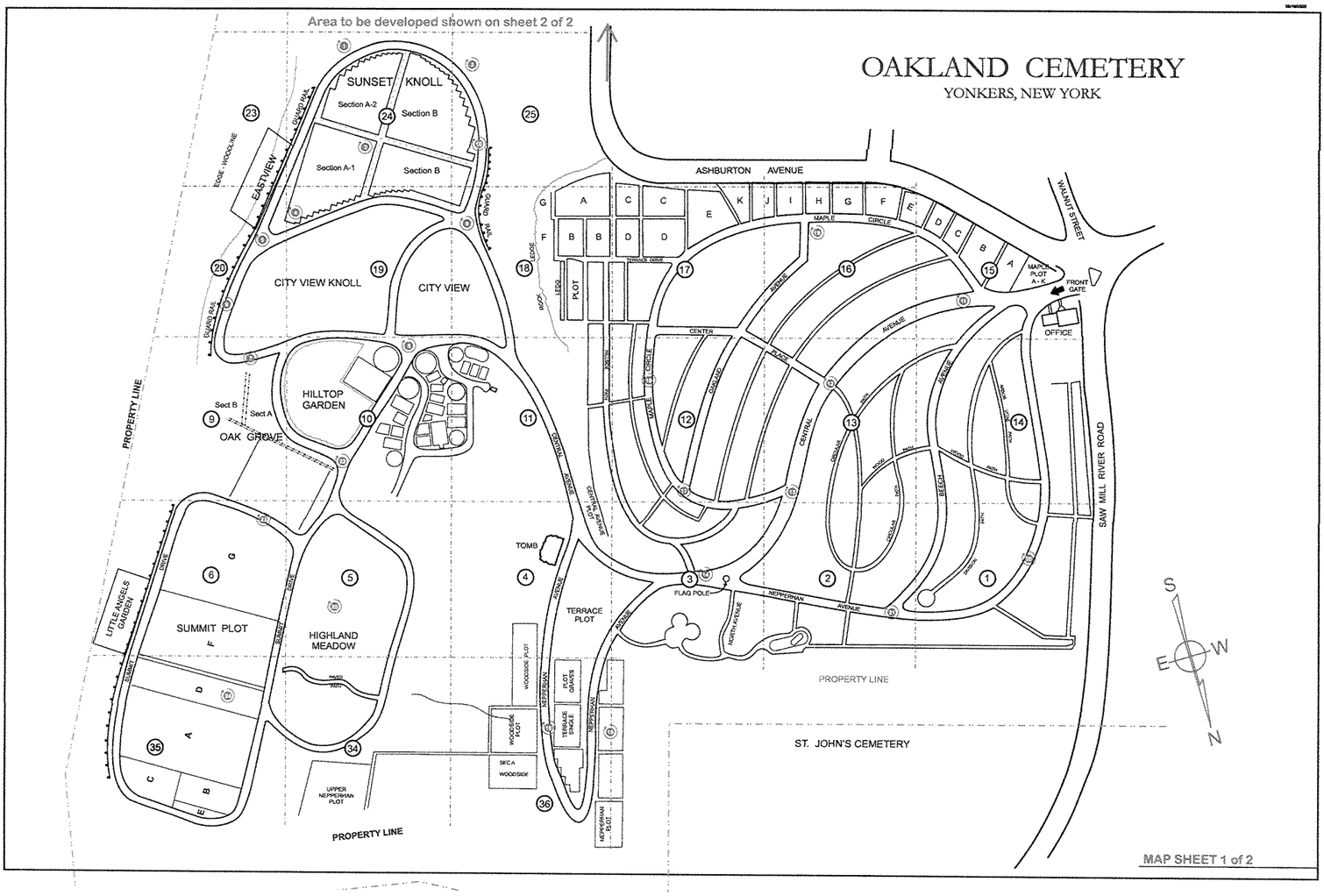
Columbarium Hilltop: Hugh to contact Mathews Granite regarding an Octagon Columbarium @ Hilltop. The board also discussed using that site for ash burials.

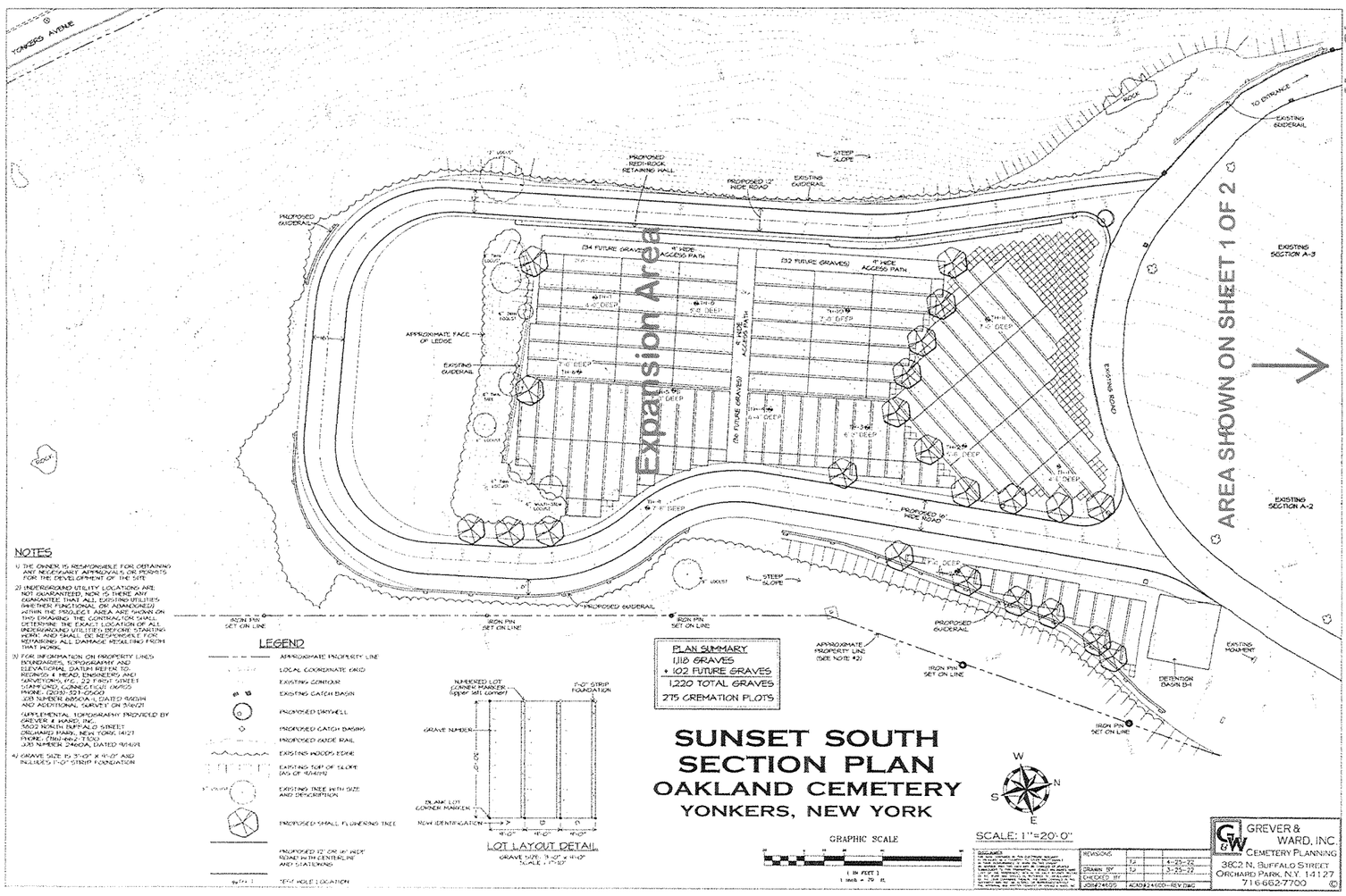
Investments: Mr. Settanni provided an excel tracking sheet for the investments through April 2022. Investments were down $502,000. The portfolio design is to withstand shortfalls because the general fund invests conservatively for immediate needs.

Meeting was over at 9:15 AM.

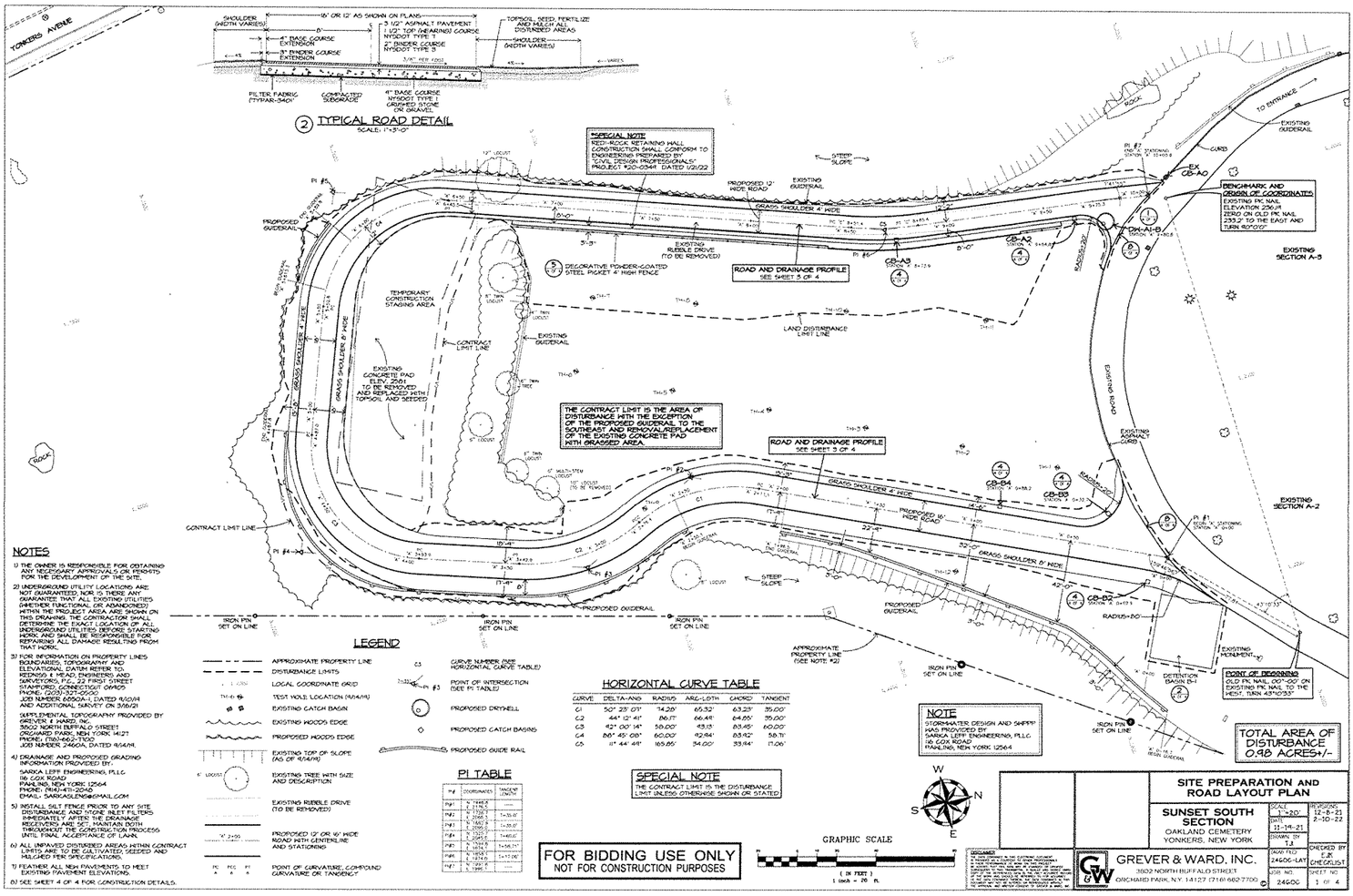
Respectfully Submitted
Donato Settanni, Secretary

Map Of Cemetery


OAKLAND CEMETERY
YONKERS, NEW YORK
Area to be developed shown on sheet 2 of 2
SUNSET KNOLL
Section A-2
Section B
Section A-1
Section B
EASTVIEW
CITY VIEW KNOLL
CITY VIEW
HILLTOP GARDEN
OAK GROVE
Sect B
Sect A
SUMMIT PLOT
HIGHLAND MEADOW
LITTLE ANGELS GARDEN
PROPERTY LINE
TOMB
TERRACE PLOT
UPPER NEPPERHAN PLOT
ASHBURTON AVENUE
WALNUT STREET
MAPLE CIRCLE
MAPLE PLOT A - K
FRONT GATE
OFFICE
SAW MILL RIVER ROAD
FLAG POLE
NEPPERHAN AVENUE
NORTH AVENUE
CENTRAL AVENUE
CENTER AVENUE
PLOT AVENUE
TERRACE DRIVE
LEGG PLOT
WOODSIDE PLOT
SIFC A WOODSIDE
TERRACE SINGLE
SLOT GRAVES
NEPPERHAN PLOT
ST. JOHN'S CEMETERY
S
E
W
N
MAP SHEET 1 of 2


YONKERS AVENUE
TO ENTRANCE
EXISTING EXIDERAIL
EXISTING SECTION A-3
EXISTING SECTION A-2
AREA SHOWN ON SHEET 1 OF 2
Expansion Area
PROPOSED RIER-ROCK RETAINING WALL
PROPOSED 12' WIDE ROAD
EXISTING EXIDERAIL
STEEP SLOPE
PROPOSED EXIDERAIL
APPROXIMATE FACE OF LEDGE
EXISTING EXIDERAIL
(34 FUTURE GRAVES)
(32 FUTURE GRAVES)
(36 FUTURE GRAVES)
4' WIDE ACCESS PATH
PROPOSED 20' WIDE ROAD
IRON PIN SET ON LINE
APPROXIMATE PROPERTY LINE (SEE NOTE #2)
EXISTING MONUMENT
DETENTION BASIN B-1
NOTES
1) THE OWNER IS RESPONSIBLE FOR OBTAINING ANY NECESSARY APPROVALS OR PERMITS FOR THE DEVELOPMENT OF THE SITE.
2) UNDERGROUND UTILITY LOCATIONS ARE NOT GUARANTEED. NOR IS THERE ANY GUARANTEE THAT ALL EXISTING UTILITIES WHETHER FUNCTIONAL OR ABANDONED WITHIN THE PROJECT AREA ARE SHOWN ON THIS DRAWING. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ALL UNDERGROUND UTILITIES BEFORE STARTING WORK AND SHALL BE RESPONSIBLE FOR ANY AND ALL DAMAGE RESULTING FROM THAT WORK.
3) FOR INFORMATION ON PROPERTY LINES BOUNDARIES, EASEMENTS AND ELEVATIONS, SATCH REFER TO REPORTS & HEAD ENGINEERS AND SURVEYORS, ETC., 22 FIRST STREET STAMFORD, CONNECTICUT 06905 PHONE: (203) 323-0560 JOB NUMBER 6090A-1, DATED 9/6/01 AND ADDITIONAL SURVEY ON 3/6/02
SUPPLEMENTAL TOPOGRAPHY PROVIDED BY GREVER & WARD, INC. 3602 NORTH BUFFALO STREET ORCHARD PARK, NEW YORK 14127 PHONE: (716) 662-7700 JOB NUMBER 2460A, DATED 10/16/01
4) GRAVE SIZE IS 3'-0" X 8'-0" AND INCLUDES 1'-0" STRIP FOUNDATION
LEGEND
APPROXIMATE PROPERTY LINE
LOCAL COORDINATE GRID
EXISTING CONTOUR
EXISTING CATCH BASIN
PROPOSED DRYWELL
PROPOSED CATCH BASINS
PROPOSED GUIDE RAIL
EXISTING WOODS EDGE
EXISTING TOP OF SLOPE (AS OF 10/4/01)
EXISTING TREE WITH SIZE AND DESCRIPTION
PROPOSED SMALL FLOWERING TREE
PROPOSED 12' ON 24' WIDE ROAD WITH CENTERLINE AND CLEARWOOD
TEST HOLE LOCATION
PLAN SUMMARY
1,116 GRAVES
+ 102 FUTURE GRAVES
1,220 TOTAL GRAVES
275 CREMATION PLOTS
NUMBERED LOT CORNER MARKER (upper left corner)
1'-0" STRIP FOUNDATION
GRAVE NUMBER
PLANK LOT CORNER MARKER
NEW IDENTIFICATION
LOT LAYOUT DETAIL
GRAVE SIZE: 3'-0" x 8'-0"
SCALE: 1"=5'-0"
SUNSET SOUTH
SECTION PLAN
OAKLAND CEMETERY
YONKERS, NEW YORK
W
N
S
E
GRAPHIC SCALE
1 IN FEET 1
1 inch = 20 ft.
SCALE: 1"=20'-0"
REVISIONS
DRAWN BY
CHECKED BY
JOB#2445(5)
AC4092445CD-REV.DWG
GREVER & WARD, INC.
CEMETERY PLANNING
3602 N. BUFFALO STREET
ORCHARD PARK, NY 14127
716-662-7700

Plan of Alteration



NOTES

1) THE OWNER IS RESPONSIBLE FOR OBTAINING ANY NECESSARY APPROVALS OR PERMITS FOR THE DEVELOPMENT OF THE SITE.

2) UNDERGROUND UTILITY LOCATIONS ARE NOT GUARANTEED NOR IS THERE ANY GUARANTEE THAT ALL EXISTING UTILITIES (WHETHER FUNCTIONAL OR ABANDONED) WITHIN THE PROJECT AREA ARE SHOWN ON THIS DRAWING. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ALL UNDERGROUND UTILITIES BEFORE STARTING WORK AND SHALL BE RESPONSIBLE FOR REPAIRING ALL DAMAGE RESULTING FROM THAT WORK.

3) FOR INFORMATION ON PROPERTY LINES BOUNDARIES, TOPOGRAPHY AND ELEVATIONS, DATUM REFER TO: REDINGS & HEAD ENGINEERS AND SURVEYORS, P.C., 22 FIRST STREET STAMFORD, CONNECTICUT 06905 PHONE: (203)-327-0500 JOB NUMBER 6050A-1, DATED 4/20/14 AND ADDITIONAL SURVEY ON 3/16/21

SUPPLEMENTAL TOPOGRAPHY PROVIDED BY: GREVER & WARD, INC. 3502 NORTH BUFFALO STREET ORCHARD PARK, NEW YORK 14127 PHONE: (716)-662-7700 JOB NUMBER: 24606A, DATED 4/14/21

4) DRAINAGE AND PROPOSED GRADING INFORMATION PROVIDED BY: SARKA LEFF ENGINEERING, PLLC 16 COX ROAD PAWLING, NEW YORK 12564 PHONE: (914)-413-2040 EMAIL: SARKASLENG@GMAIL.COM

5) INSTALL SILT FENCE PRIOR TO ANY SITE DISTURBANCE AND STONE INLET FILTERS IMMEDIATELY AFTER THE DRAINAGE RECEIVERS AND SCT. MAINTAIN BOTH THROUGHOUT THE CONSTRUCTION PROCESS UNTIL FINAL ACCEPTANCE OF LAWN.

6) ALL UNPAVED DISTURBED AREAS WITHIN CONTRACT LIMITS ARE TO BE CULTIVATED, SEEDED AND MULCHED PER SPECIFICATIONS.

7) FEATHER ALL NEW PAVEMENTS TO MEET EXISTING PAVEMENT ELEVATIONS.

8) SEE SHEET 4 OF 4 FOR CONSTRUCTION DETAILS.

LEGEND

- APPROXIMATE PROPERTY LINE
- DISTURBANCE LIMITS
- LOCAL COORDINATE GRID
- TH-6 TEST HOLE LOCATION (10/24/14)
- EXISTING CATCH BASIN
- EXISTING WOODS EDGE
- PROPOSED WOODS EDGE
- EXISTING TOP OF SLOPE (AS OF 10/24/14)
- 6" LOCUST EXISTING TREE WITH SIZE AND DESCRIPTION
- EXISTING RUBBLE DRIVE (TO BE REMOVED)
- "A" 2+50 PROPOSED 12' OR 16' WIDE ROAD WITH CENTERLINE AND STATIONING
- PC PCC PT POINT OF CURVATURE, COMPOUND CURVATURE OR TANGENCY
- CURVE NUMBER (SEE HORIZONTAL CURVE TABLE)
- #3 POINT OF INTERSECTION (SEE PI TABLE)
- PROPOSED DRYWELL
- PROPOSED CATCH BASINS
- PROPOSED GUIDE RAIL

HORIZONTAL CURVE TABLE

CURVE	DELTA-ANG	RADIUS	ARC-LGTH	CHORD	TANGENT
C1	50° 23' 03"	74.26'	65.32'	63.23'	35.00'
C2	44° 12' 47"	86.17'	66.48'	64.85'	35.00'
C3	42° 00' 14"	50.00'	43.13'	83.45'	60.00'
C4	86° 45' 08"	60.00'	92.84'	83.42'	58.71'
C5	11° 44' 49"	169.05'	34.00'	33.94'	17.06'

PI TABLE

PI #	COORDINATES	TANGENT LENGTHS
PI#1	N 1146.8 E 2360.5	----
PI#2	N 1132.7 E 2368.5	74.35.01
PI#3	N 1066.5 E 2395.0	1=35.01'
PI#4	N 1050.2 E 2421.5	1=46.01'
PI#5	N 1029.1 E 2447.0	1=58.71'
PI#6	N 1014.5 E 2447.0	1=17.06'
PI#7	N 1000.7 E 2447.0	----

NOTE

STORMWATER DESIGN AND SWPPP HAS PROVIDED BY: SARKA LEFF ENGINEERING, PLLC 16 COX ROAD PAWLING, NEW YORK 12564

SPECIAL NOTE

THE CONTRACT LIMIT IS THE DISTURBANCE LIMIT UNLESS OTHERWISE SHOWN OR STATED

FOR BIDDING USE ONLY
NOT FOR CONSTRUCTION PURPOSES

GRAPHIC SCALE
(IN FEET)
1 inch = 20 ft.

DISCLAIMER
THIS DRAWING IS THE EXCLUSIVE PROPERTY OF GREVER & WARD, INC. ANY REPRODUCTION OR ALTERATION OF THIS DRAWING WITHOUT THE WRITTEN PERMISSION OF GREVER & WARD, INC. IS STRICTLY PROHIBITED. THE REUSE OF THIS DRAWING BY OWNER OR OTHERS FOR OTHER PURPOSES THAN THE ORIGINAL INTENT IS PROHIBITED WITHOUT THE WRITTEN PERMISSION OF GREVER & WARD, INC. THE OFFICIAL AND ORIGINAL DRAWING IS SEALED & SIGNED.

GREVER & WARD, INC.
3502 NORTH BUFFALO STREET
ORCHARD PARK, N.Y. 14127 (716) 662-7700

SITE PREPARATION AND ROAD LAYOUT PLAN

SUNSET SOUTH SECTION
OAKLAND CEMETERY
YONKERS, NEW YORK

SCALE 1"=20'	REVISION 12-8-21 2-10-22
DATE 11-14-21	
DRAWN BY TJ	
DWG FILE 24606-LAT	CHECKED BY E.R. CHECKLIST
JOB NO. 24606	SHEET NO 1 OF 4

Construction Budget

Rogliano Construction & Contracting Corp.
67 Purdy Avenue
Port Chester, NY, 10573
Email: Luigi@roglianoconstruction.com

Project: Oakland Cementary
Location: Yonkers, NY

Port-a-potty service	Base on 5 months @ $200/month	$ 1,000.00
Surveying Budget Number With final As builts	Lump Sum	$ 35,000.00
Site Power	Genertaor Rental	$ 8,000.00
Site Dumpster	2- 30 Yard Containers	$ 1,500.00
Water truck		$ 1,500.00
Misc Labor to Clean		$ 1,000.00
Erosion Control	Lump Sump	$ 15,000.00
Subbase Layer 9" of NYS Crushed stone 550 CY With Filter Fabric	(Labor & Materials)	$ 75,000.00
Paving 2" Binder Course- 216 tons	(Labor & Materials)	$ 65,000.00
Paving 1-1/2" Top Course- 75 Tons	(Labor & Materials)	$ 25,000.00
Hyrdo Seed Shoulder larger area	42000 sf of hyrdro seed & Prep	$ 37,000.00
Concrete Pad Removal & Disposal	175 cy of Removal	$ 20,000.00
Redi Rock Retaining Wall System	Materials & Labor	$ 139,800.00
Drainage System	Materials & Labor	$ 175,000.00
Fencing & Guardrail System	Labor & Matrial	$ 145,000.00
Bring In Fill	1500 cy of Fill @ 85 Loads	$ 26,500.00
	Project Total Cost	$ 771,300.00
	10 % Overhead & Profit	$ 77,130.00
	2.5 % Insurance	$ 21,210.75
	Grand Total:	$ 869,640.75

Additional Items & Cost:

Temp Chaine Fencing	Budget Number	$4,500	Lump Sum
Dumpster rental for Clean up prior to us starting	30 yard container @ 4 ton limit	$850	Per conatiner
Rock Hammer with SK215 & Hammer	1 Operator & 1 Labor	$2,500	Per day
Rock Hammer with PC 130 & Hammer	1 perator & 1 Labor	$1,800	Per Day
Removal of Rock/Fill	Truck & Disposal	$650	per load
Bring I fill	Trucking and Screened Fill Base on full truck load or 20 cy delivery	$30	per Yard

Cemetery Price/Fee List

Oakland Cemetery Association

NYS Division of Cemeteries/Application for Approval of a Major Alteratio
Additional Required Documents
A list of Prices and services fees associated with the major alteration

Lot Prices	
Double Grave	$ 7,000
Single Grave	$ 5,500
Ashes	$ 200
Service Fees	
Grave Opening	$ 1,205
Open for Ashes	$ 410

Form 990

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) HUGH FERGUSON	35.00									
TREASURER	0.00	X		X				94,430	0	3,777
(2) PETER BROUWER	10.00									
PRESIDENT	0.00	X		X				19,600	0	0
(3) DONATO SETTANNI	10.00									
SECRETARY	0.00	X		X				16,840	0	0
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

Draft

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Subtotal ▶								130,870		3,777
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								130,870		3,777

Draft

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 ▶0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

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

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 ▶ 0

Schedule A

NEW YORK STATE OF OPPORTUNITY. | Division of Cemeteries

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

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

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

Cemetery Name	New York State Cemetery Five Digit ID Number
Oakland Cemetery Association	06 — 615

YEAR ENDING *(enter last date of year reporting for each column, i.e. 12/31/20)*	**01/31/2022**	**01/31/2021**	**01/31/2020**	**01/31/2019**
SIZE AND INVENTORY				
Acres-Total	52.00	52.00	52.00	51.00
Acres-Developed	48.00	48.00	48.00	48.00
Acres-Developed and Available	48.50	48.50	48.50	48.50
BURIALS AND LOT SALES				
Burials	460.00	460.00	353.00	327.00
Number of lots (graves, crypts, niches) sold	184.00	304.00	247.00	215.00
INCOME (RECEIPTS)				
Lots and grave sales	$ 921.626,00	$ 1,071,035.00	$ 890,635.00	$ 946,090.00
Interment fees	$ 317,260.00	$ 469,170.00	$ 357,552.00	$ 512,869.00
Foundations	$ 82,538.00	$ 92,306.00	$ 67,286.00	$ 54,850.00
Dividends and interest	$ 340,600.00	$ 218,564.00	$ 241,684.00	$ 236,219.00
Donations	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Other-specify; Rental Income attach additional sheet(s) as needed	$ 5,050.00	$ 4,800.00	$ 4,800.00	$ 4,800.00
Other-specify; Miscellaneous income attach additional sheet(s) as needed	$ 115,181.00	$ 162,737.00	$ 166,850.00	$ 13,049.00
Other-specify; Realized/Unrealized Gains attach additional sheet(s) as needed	$ 741,667.00	$ 958,434.00	$ 641,749.00	-$ 631,970.00
TOTAL RECEIPTS	$ 2,523,922.00	$ 2,977,046.00	$ 2,370,556.00	$ 1,135,907.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name	New York State Cemetery Five Digit ID Number
Oakland Cemetery Association	06 615

YEAR ENDING	01/31/2022	01/31/2021	01/31/2020	01/31/2019
EXPENSES (DISBURSEMENTS)				
Employee Wages	$ 360,735.00	$ 374,231.00	$ 387,878.00	$ 357,174.00
Independent Contractor Grave Openings	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Independent Contractor Maintenance and Mowing	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Salaries of Officers	$ 94,430.00	$ 81,279.00	$ 77,972.00	$ 71,463.00
Supplies and Repairs	$ 112,491.00	$ 179,483.00	$ 167,582.00	$ 257,590.00
Equipment	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Insurance – General Liability	$ 19,185.00	$ 16,647.00	$ 19,745.00	$ 19,686.00
Workers Compensation	$ 16,923.00	$ 9,689.00	$ 20,538.00	$ 19,383.00
Commercial Crime/ Employee Dishonesty	$ 2,131.00	$ 1,849.00	$ 2,193.00	$ 2,187.00
Vandalism and Assessment Fee	$ 3,315.00	$ 2,555.00	$ 2,507.00	$ 1,907.00
Other – specify; attach additional sheet as needed	$ 318,355.00	$ 301,051.00	$ 543,783.00	$ 257,453.00
Other – specify; attach additional sheet as needed				
Other – specify; Advisory Fees attach additional sheet as needed	$ 90,026.00	$ 75,183.00	$ 68,089.00	$ 62,816.00
TOTAL DISBURSEMENTS	$ 1,017,591.00	$ 1,041,967.00	$ 1,290,287.00	$ 1,049,659.00
OPERATING SURPLUS (LOSS)	$ 1,506,331.00	$ 1,935,079.00	$ 1,080,269.00	$ 86,248.00
INTER-FUND TRANSFERS				
Transfers To Operating Account				
From permanent maintenance fund (retained income from previous years)	$ 153,633.00	$ 175,716.00	$ 139,232.00	$ 103,616.00
From other funds (i.e., perpetual care, special, bequests, pre-need, etc.)	$ 0.00	$ 0.00	$ 0.00	$ 0.00
TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT	$ 153,633.00	$ 175,716.00	$ 139,232.00	$ 103,616.00
Transfers From Operating Account				
To permanent maintenance fund	$ 0.00	$ 0.00	$ 0.00	$ 0.00
To other funds (i.e., perpetual care, special, bequests, pre-need, etc.)	$ 0.00	$ 0.00	$ 0.00	$ 0.00
TOTAL TRANSFERS FROM OTHER FUNDS FROM OPERATING ACCOUNT	$ 0.00	$ 0.00	$ 0.00	$ 0.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name	New York State Cemetery Five Digit ID Number
Oakland Cemetery Association	06 615

YEAR ENDING	01/31/2022	01/31/2021	01/31/2020	01/31/2019
FINANCIAL ASSETS (FUND BALANCES)				
General Fund	$ 5,040,449.00	$ 4,757,409.00	$ 4,041,550.00	$ 3,892,363.00
Permanent Maintenance Fund	$ 6,677,796.00	$ 5,795,279.00	$ 4,946,088.00	$ 4,284,447.00
Perpetual Care	$ 3,100,794.00	$ 2,760,020.00	$ 2,389,991.00	$ 2,120,550.00
Special Trust	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Other	$ 0.00	$ 0.00	$ 0.00	$ 0.00
TOTAL FINANCIAL ASSETS	$ 14,819,039.00	$ 13,312,708.00	$ 11,377,629.00	$ 10,297,360.00
PER ACRE ANALYSIS`				
Total Income Per Developed Acre	$ 52,581.71	$ 62,021.79	$ 49,386.58	$ 23,664.73
Total Expense Per Developed Acre	$ 21,199.81	$ 21,707.65	$ 26,880.98	$ 21,867.90
Net Income (Loss) Per Developed Acre	$ 31,381.90	$ 40,314.15	$ 22,505.60	$ 1,796.83
Funds Per Developed Acre	$ 308,729.98	$ 277,348.08	$ 237,033.94	$ 214,528.33

Permanent Maintenance Loan

Approved Date	
Original Loan Amount	
Current Balance	

NOTES:

Oakland Cemetery Association	12 mos Ended 1/31/22	12 mos Ended 1/31/21	12 mos Ended 1/31/20	12 mos Ended 1/31/19
Schedule A (Other Income)				
Grave Markers, Liners, Other	$ 74,536	$ 130,612	$ 125,260	
Saturday Burial Surcharge	40,645	32,125	41,590	
Total	$ 115,181	$ 162,737	$ 166,850	
Schedule A (Other Expenses)				
Fringe Benefits	$ 48,503	$ 46,680	$ 41,137	$ 35,962
Retirement Funding	18,155	(5,643)	276,393	12,921
Payroll Taxes	37,228	35,560	35,389	33,061
Office Administration	12,349	15,573	16,982	13,666
Trustee Service	35,435	34,471	33,776	33,720
Professional Fees	63,029	64,509	13,419	12,189
Trustees' Stipend	17,985	17,400	16,995	16,965
Gas and Electric	13,064	12,561	13,364	8,485
Fuel costs	9,878	7,526	8,743	9,145
Postage and Office Related	-	-	-	4,512
Dues and Subscriptions	5,711	2,925	4,676	1,658
Special Events	-	-	-	2,615
Advertising	-	-	445	-
Interest Expense - Pension Liability	-	8,870	9,210	10,106
Depreciation	57,018	60,619	73,254	62,448
Total	$ 318,355	$ 301,051	$ 543,783	$ 257,453

Schedule B

NEW YORK STATE OF OPPORTUNITY. | Division of Cemeteries

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

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

Cemetery Name	New York State Cemetery Five Digit ID Number
Oakland Cemetery Association	06— 615

TYPE OF APPLICATION Check all that apply
☐ MAUSOLEUM ☐ COLUMBARIUM ☐ LAWN CRYPT
☒ FULL BODY BURIAL SPACES ☒ CREMAINS BURIAL SPACES

ANNUAL GROSS REVENUE

	Number of Spaces Per Year*	Average Price per Space	Annual Gross Revenue
Crypts	0	$ 0.00	$ 0.00
Niches	0	$ 0.00	$ 0.00
Lawn Crypts	0	$ 0.00	$ 0.00
Full Body Burial Spaces	80	$ 6,100.00	$ 488,000.00
Cremains Burial Spaces	25	$ 2,000.00	$ 50,000.00
Totals	105		$ 538,000.00

*Provide a reasonable estimate of annual sales

TOTAL GROSS REVENUE ON ALL INVENTORY SOLD

	Total Number of Spaces	Average Price per Space	Gross Revenue**
Crypts	0	$ 0.00	$ 0.00
Niches	0	$ 0.00	$ 0.00
Lawn Crypts	0	$ 0.00	$ 0.00
Full Body Burial Spaces	1,220	$ 6,865.00	$ 7,537,770.00
Cremains Burial Spaces	275	$ 2,251.00	$ 557,122.50
Totals	1,495		$ 8,094,892.50

**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 PROJECT SELLS OUT

	Number of Years		Number of Years
Crypts	0.00	Full Body Burial Spaces	13.73
Niches	0.00	Cremains Burial Spaces	9.90
Lawn Crypts	0.00		

EXPENSES

Development and construction costs (include contractors, professional fees, setup and delivery, permitting, etc.)	$ 850,000.00
Permanent Maintenance Allocation (minimum of 10 percent of Gross Revenue)***	$ 802,197.00
Total Selling Expenses	$ 26,000.00
Loan Interest Expenses	$ 0.00
Other (specify)	
Total Expenses	$ 1,678,197.00
NET REVENUE	$ 6,416,695.50

***Most cemeteries allocate 10 percent of gross revenue from lot sales to Preventive Maintenance.
Some cemeteries allocate a higher percentage; those that do must use that higher percentage.

EXHIBIT B

EXHIBIT B

DIVISION OF CEMETERIES
STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
TELEPHONE: (518) 474-6226
FAX: (518) 473-0876
HTTPS://DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

CEMETERY BOARD
ROBERT J. RODRIGUEZ
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

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

MEMORANDUM

DEPARTMENT OF STATE-DIVISION OF CEMETERIES

TO: Lewis A. Polishook, Director

FROM: Vincent Gimondo, Senior Accountant

SUBJECT: Oakland Cemetery Association
Westchester County, Cemetery, No. 60-015

RE: MAJOR RENOVATION–CEMETERY expansion

DATE: August 4, 2022

Summary:

By application received June 22, 2022, the Oakland Cemetery Association, (the Cemetery), located in Westchester County, seeks confirmation that the New York State Cemetery Board does not object to its application to develop a section of land consisting of one unused and undeveloped acre to construct 1,200 graves and 300 cremation/baby graves. Of the 1,200, 900 are likely to be double depth and 300 single depth. That estimate was based on borings done by the landscape architectural firm Grever & Ward. The firm also concluded that this proposed area of development contains no construction debris.

The cemetery is 52 acres with 48 developed. This 1 acre to be developed is the last remaining area available. The cemetery has approximately 3 acres that are unsuitable for development due to cliffs or rocky conditions.

The total cost of this project is $ 850,000 (plus contingencies) will be withdrawn from the General Fund which had a balance of $6,677,796.00 at market and $4,968,949 at cost on 1/31/22 at fiscal year-end.

Oakland preforms over 300 interments per year. Officers and Directors annually sign Conflict of Interest Polices.

The cemetery did disclose that there is a related party in this transaction.
Donato C. Settanni, the son of a board member, Don Settanni, is a Real Estate developer who holds a degree in Civil engineering. He is expected to oversee development of plans for the project. He has already begun advising the board but has not been paid for this work. When we visited the Cemetery, we explained the need for the Board (without the director with the conflict) to consider alternatives and document that consideration. They agreed to do that before Donato C. Settanni begins paid work

on the project; we will follow up to confirm that, but believe that if the Cemetery does that, it will have taken appropriate steps to meet the requirements of the related-party statute.

Oakland is consistently well-maintained, in compliance with all Division filings and operates in a surplus.

The Permanent Maintenance Fund currently has a balance of over $4,968,949.00. at cost with a higher market value. The cemetery currently operates in a surplus. The cemetery's goal is to reach a P.M. balance of $20,000,000 at the time they sell-out.

Acres:	
Total	52
Developed	48
Available	4

Burials:		
	1/31/22	307
	1/31/21	460
	1/31/20	353
	1/31/19	327
Average:		**362**

Assets as of 1/31/22:	
General Fund	$5,040,449.00
Permanent Maintenance	$6,677,796.00
Perpetual Care	$3,100,794.00
Total:	**$14,819,039.00**

Operating Surplus:

	1/31/22	**1/31/21**	**1/31/20**	**1/31/19**
Total Receipts:	$2,523,922.00	$2,977,046.00	$2,370,556.00	$1,135,907.00.00
Total Expense	$1,017,591.00	$1,041,967.00	$1,290,287.00	$1,049,659.00
Surplus	**$1,506,331.00**	**$1,935,079.00**	**$1,080,269.00**	**$1,86,248.00**

Revised Schedule B-Return on Investment

Total:			
Lot Sales:			
	2 deep burial spaces	900 X $7,000=	$6,300,000.00
	1 deep burial spaces	300 X $5,500=	$1,650,000.00
	Cremated remains spaces	300 X $2,000=	$600,000.00
Openings:			
	2 deep burial spaces	1800 X $1,205=	$2,169,000.00
	1 deep burial spaces	300 X $1,205=	$361,500.00
	Cremated remains spaces	300 X $410=	$123,000.00

Total Revenue:			$11,203,500.00
Expenses:			
	Construction	$850,000	
	Allowance for extras 10%	85,000	
	Selling exp	26,000	
Total Expenses:			$961,000.00
Net Revenue:			**$10,242,500.00**

Projected 5-year recovery of investment

2023	$200,000
2024	$200,000
2025	$200,000
2026	$200,000
2027	$200,000

This is the Cemetery's estimate. We are not relying on this estimate because the Cemetery still has an available inventory of single grave scattered throughout the grounds. However, the new section will be the only available double depth graves and we anticipate strong sales.

Recommendation:

The cemetery has demonstrated both a need and ability to pay for this renovation. The project will cost at least $850,000,000. The Division supports the cemetery's decision regarding this project as necessary to increase its inventory.

The Division recommends approval of this project.

EXHIBIT C

EXHIBIT C

In recognition of out Conflict of Interest policy, the board had a meeting of its trustees on July 26, 2022, via a conference call @ 2 30 pm.

Purpose: Hiring Donato C Settanni as an owner representative for the Sunset South capital improvement. Donato C is the son of trustee Donato Settanni.

Background. The board of trustees since 2020 have been in discussion about the need to increase the inventory of double depth graves. Covid 19 put unprecedented demand on cemetery plots at the cemetery. In 2020 at various board meetings issues related to the engineering of the Sunset South expansion site came up and Mr. Donato Settanni recommended we call his son to give us advice. Donato C Settanni has a degree in Civil Engineering from Delaware University and a master's in real estate development from New York University (NYU). Mr. Settanni has worked on projects such as the building of the new Yankee Stadium, Madison Square Garden renovation, the development team for 432 Park Avenue in Manhattan, Hudson Yards in NYC and St. John's Terminal (Google building) in lower Manhattan.

Why choose Mr. Settanni. At this point Donato Settanni excused himself from the meeting and asked to be called back after the discussion and voting.

Because of the above qualification and the fact that Mr. Settanni had spent a minimum of 15 hours assisting the board, the board thought it was only fair that they hire Donato C Settanni @ a rate of $150 per hour. The alternative was to not to have a consultant (which was not an alternative because the trustees do not have this background) or hire an outside consultant at approximately $450 per hour. The board reasoned that hiring an outside consulting firm would be more expensive and they were happy with the work that Donato had done to date. Mr. Settanni did a good job as a liaison with Dave Ward our architect and assisted the board selecting an engineer for the project and met with the contractors/bidders at the site.

The two board members unanimously voted to approve the continued services of Donato Settanni as our owner representative.

At this point Mr. Ferguson called back Donato Settanni to inform him of the board's decision to continue the services of Donato C Settanni.

Phone meeting ended at 2:50 PM

Submitted by Hugh Ferguson

Article VII

Periodic Reviews

To ensure the Corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

b. Whether partnerships, joint ventures, and arrangements with management Corporations 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.

Article VIII

Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

OAKLAND CEMETERY ASSOCIATION

CONFLICT OF INTEREST POLICY

Article I

Purpose

The purpose of the conflict of interest policy is to protect Oakland Cemetery Association (the "Corporation") interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or trustees of the Corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to non-profit and charitable corporations.

Article II

Definitions

1. Interested Person Any trustee, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person

2. Financial Interest A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

a. An ownership or investment interest in any entity with which the Corporation has a transaction or arrangement,

b. A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement, or

c. 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.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III

Procedures

1. Duty to Disclose In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the trustee and members of committees with governing board delegated powers

considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board or committee shall determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction

or arrangement is in the Corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV

Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with any actual or possible conflict of interest, the nature of the financial interest, any action is taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, 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.

Article V

Compensation

a. A voting member of the governing board who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI

Annual Statements

Each director, principal officer, and member of a committee with governing board delegated powers shall annually sign a statement that affirms such person:

a. Has received a copy of the conflicts of interest policy,

b. Has read and understands the policy,

c. Has agreed to comply with the policy, and

d. Understands 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.