



# Division of Cemeteries

Department of State  
**DIVISION OF CEMETERIES**  
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## SCHEDULE B – MAUSOLEUM/COLUMBARIUM/ LAWN CRYPT/NEW SECTION RETURN ON INVESTMENT

Cemetery Name	New York State Cemetery Five Digit ID Number _____
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**TYPE OF APPLICATION**     MAUSOLEUM     COLUMBARIUM     LAWN CRYPT  
 Check all that apply         FULL BODY BURIAL SPACES         CREMAINS BURIAL SPACES

<b>ANNUAL GROSS REVENUE</b>			
	Number of Spaces Per Year*	Average Price per Space	Annual Gross Revenue
Crypts			
Niches			
Lawn Crypts			
Full Body Burial Spaces			
Cremains Burial Spaces			
<b>Totals</b>			

\*Provide a reasonable estimate of annual sales

<b>TOTAL GROSS REVENUE ON ALL INVENTORY SOLD</b>			
	Total Number of Spaces	Average Price per Space	Gross Revenue**
Crypts			
Niches			
Lawn Crypts			
Full Body Burial Spaces			
Cremains Burial Spaces			
<b>Totals</b>			

\*\*For purposes of this calculation, we assume the final 10 percent of spaces will not sell.  
 Consequently, Gross Revenue represents sales of 90 percent of spaces multiplied by average cost.

<b>ESTIMATED YEARS UNTIL PROJECT SELLS OUT</b>			
	Number of Years		Number of Years
Crypts		Full Body Burial Spaces	
Niches		Cremains Burial Spaces	
Lawn Crypts			

<b>EXPENSES</b>	
<b>Development and construction costs</b> (include contractors, professional fees, setup and delivery, permitting, etc.)	
<b>Permanent Maintenance Allocation</b> (minimum of 10 percent of Gross Revenue)***	
<b>Total Selling Expenses</b>	
<b>Loan Interest Expenses</b>	
<b>Other</b> (specify)	
<b>Total Expenses</b>	

<b>NET REVENUE</b>	
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\*\*\*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.