



021-10017

# Certificate of Bulk Mailing - Domestic

4/11/21 1 rogs  
No sleeves

## Fee for Certificate

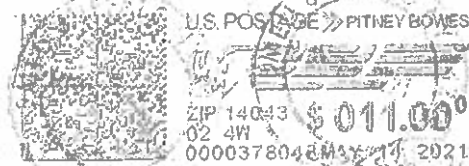
Up to 1,000 pieces (1 certificate for total number)

For each additional 1,000 pieces, or fraction thereof

Duplicate Copy

Use  
Current  
Price List  
(Notice 123)

Postage: Mailers must affix meter, PC Postage<sup>®</sup>, or (uncanceled) postage stamps here in payment of total



Accept affixed

If payment by Permit Imprint, include the PostalOne! Transaction Number here:

Number of Identical Weight Pieces	Class of Mail	Postage for Each Mailpiece Paid	Number of Pieces to the Pound
2054	1 <sup>ST</sup>	<input type="checkbox"/> Verified	39.68

Total Number of Pounds	Total Postage Paid for Mailpieces	Fee Paid
51.8608	1,047.54	11.00

Mailed For: FOREST LAWN Mailed By: DXD COMMUNICATIONS

## Postmaster's Certification

It is hereby certified that the number of mailpieces presented and the associated postage and fee were verified. This certificate does not provide evidence that a piece was mailed to a particular address.

Chris Hurdlock 5/14/21, .0252 piece weight  
(Postmaster or Designee)



Jun. 1. 2021 10:11AM

No. 6494 F 1



021-10017-A

# Certificate of Bulk Mailing — Domestic

<b>Fee for Certificate</b>		Use Current Price List (Notice 123)
Up to 1,000 pieces (1 certificate for total number)		
For each additional 1,000 pieces, or fraction thereof		
Duplicate Copy <input type="checkbox"/>		

Postmaster  
05/28/2021  
US POSTAGE \$08.80<sup>00</sup>  
ZIP 14043  
011017639125

Number of Identical Weight Pieces <b>29</b>	Class of Mail <b>1ST</b>	Postage for Each Mailpiece Paid <input type="checkbox"/> Verified	Number of Pieces to the Pound <b>39</b>
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Total Number of Pounds <b>70.730</b>	Total Postage Paid for Mailpieces <b>19.79</b>	Fee Paid <b>8.80</b>
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Mailed For <b>Forest Lawn</b>	Mailed By <b>DXD COMMUNICATIONS</b>
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**Postmaster's Certification**

It is hereby certified that the number of mailpieces presented and the associated postage and fee were verified. This certificate does not provide evidence that a piece was mailed to a particular address.

*J. White*  
(Postmaster or Designee)

321-10017-B 3 25 10 W/O



Certificate of Bulk Mailing - Domestic

Postage: Meters must be meter, PS Postage or (commercial) postage stamp. If postage is paid by meter, indicate the meter number (by round-off) at the bottom.

Acceptance: Employees must be notified of total fee (no. 8 & 9). If payment of total fee has been made by permit holder, indicate the permit number. Transaction Number here.



Fee for Certificate		Use Current Price List (Notice 123)	
Up to 1,000 pieces (1 certificate for total number)		Number of Pieces to the Pounds	
For each additional 1,000 pieces, or fraction thereof		39	
Duplicate Copy <input type="checkbox"/>	Class of Mail	Proportion for Each Mailpiece (rati)	Post Paid
Number of Identical Weight Pieces	15T	Verified	
Total Number of Pounds	799.15	Total Postage Paid for Mailpieces	13.50
Mailed For	Mailed By		

FORST LAWN. DPO COMMUNICATIONS

Postmaster's Certification

It is hereby certified that the number of mailpieces presented and the associated postage and fee were verified. This certificate does not provide evidence that a piece was mailed to a particular address.

*[Signature]*

(Postmaster or Designee)

# Certificate Of Bulk Mailing

United States Postal Service

## Certificate of Bulk Mailing

<b>MAILER:</b> Prepare this statement in ink. Affix meter stamp or uncanceled postage stamps covering fee in the block to the right. Present for certification.				Meter stamp or postage (uncanceled) stamps in payment of fee to be affixed here and canceled by postmarking, including date.		
<b>Fee for Certificate</b>				Use Current Rate Chart		
Up to 1,000 pieces (1 certificate for total number)						
For each additional 1,000 pieces, or fraction						
Duplicate Copy						
Number of Identical Weight Pieces	Class of Mail	Postage on Each YES	Number of Pieces to the Pound	Total Number of Pounds	Total Postage Paid	Fee Paid
1,565	First-Class		39	39.907	\$8.80	
Mailed For		Mailed By				
Forest lawn		dxo				
<b>Postmaster's Certificate</b>						
It is hereby certified that the above-described mailing has been received and number of pieces and postage verified.						
(Postmaster or Designee)						

PS Form 3606



# Exhibit B

**NOTICE OF SPECIAL MEETING  
OF LOT OWNERS  
OF  
FOREST HILL CEMETERY ASSOCIATION**

**NOTICE IS HEREBY GIVEN** that a Special Meeting of the Lot Owners of the Forest Hill Cemetery Association (the “Association”) has been called for the purpose of reviewing and acting upon a proposed Plan of Merger of the Association with and into The Buffalo City Cemetery, Inc. d/b/a Forest Lawn (“Forest Lawn”).

The meeting will take place in-person on July 21, 2021 at 7:00 PM at Attica Village Office, 9 Water Street Attica, NY 14011, or any adjournment thereof. For more information, contact Jackie Pearl at (585) 591-1681.

All Lot Owners who attend the meeting will need to provide verification of identity and lot ownership. Each lot is entitled to one vote at the meeting. The proposed Merger will be effective after all necessary approvals have been obtained and required filings made, whereupon the members of the Association will become members of Forest Lawn, the surviving corporation, and as such surviving corporation, Forest Lawn shall assume all assets and liabilities of the Association.

# Exhibit C

e8876426-bdcb-45f6-bd4c-3ce45c83dcb6

msurrett@forest-lawn.com

**AFFIDAVIT OF PUBLICATION**  
*Batavia Daily News*

State of New York,

County of Wyoming,

The undersigned is the authorized designee of **Alec Johnson**, the publisher of **Batavia Daily News**, a **Daily Newspaper** published in **Wyoming** County, New York. I certify that the public notice, a printed copy of which is attached hereto, was printed and published in this newspaper on the following dates:

**June 29, 2021, July 06, 2021, July 13, 2021**

This newspaper has been designated by the County Clerk of **Wyoming** County, as a newspaper of record in this county, and as such, is eligible to publish such notices.



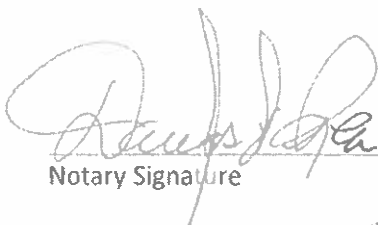
Signature

Eliot T. Putnam

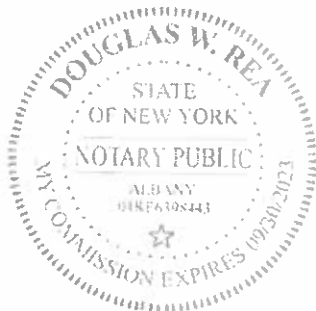
Printed Name

Subscribed and sworn to before me,

This 19 day of July 2021

  
Notary Signature

Notary Public Stamp



**AFFIDAVIT OF PUBLICATION**

***Batavia Daily News***

Notice of Special Meeting of Lot Owners of Attica Cemetery Association (Forest Hill) NOTICE IS HEREBY GIVEN that a Special Meeting of the Lot Owners of the Attica Cemetery Association (the "Association") has been called for the purpose of reviewing and acting upon a proposed Plan of Merger of the Association with and into The Buffalo City Cemetery, Inc. d/b/a Forest Lawn ("Forest Lawn"). The meeting will take place in-person on July 21, 2021 at 7:00 PM at Attica Village Office, 9 Water Street Attica, NY 14011, or any adjournment thereof. For more information, contact Jackie Pearl at (585) 591-1681. All Lot Owners who attend the meeting will need to provide verification of identity and lot ownership. Each lot is entitled to one vote at the meeting. The proposed Merger will be effective after all necessary approvals have been obtained and required filings made, whereupon the members of the Association will become members of Forest Lawn, the surviving corporation, and as such surviving corporation, Forest Lawn shall assume all assets and liabilities of the Association.

**Johnson Newspaper Corp**  
**Batavia Daily News**

Invoice #: e8876426  
Date: 06/22/2021

Bill To  
**Meghann Surrect**

**Customer Email**  
*msurrect@forest-lawn.com*

Description	Publish Date	Amount
Public Notice	06/29/2021	\$ 37.56
Public Notice	07/06/2021	\$ 28.45
Public Notice	07/13/2021	\$ 28.45
Affidavit	1	\$ 20.00

**Total:\$ 114.47**

Please remit checks payable to:

**Johnson Newspaper Corp**  
**c/o New York Press Service**  
621 Columbia St Ext  
Suite 100  
Cohoes, NY 12047

**Notice of Special Meeting  
of Lot Owners  
of  
Attica Cemetery Association (Forest Hill)**

**NOTICE IS HEREBY GIVEN** that a Special Meeting of the Lot Owners of the Attica Cemetery Association (the “Association”) has been called for the purpose of reviewing and acting upon a proposed Plan of Merger of the Association with and into The Buffalo City Cemetery, Inc. d/b/a Forest Lawn (“Forest Lawn”).

The meeting will take place in-person on July 21, 2021 at 7:00 PM at Attica Village Office, 9 Water Street Attica, NY 14011, or any adjournment thereof. For more information, contact Jackie Pearl at (585) 591-1681.

All Lot Owners who attend the meeting will need to provide verification of identity and lot ownership. Each lot is entitled to one vote at the meeting. The proposed Merger will be effective after all necessary approvals have been obtained and required filings made, whereupon the members of the Association will become members of Forest Lawn, the surviving corporation, and as such surviving corporation, Forest Lawn shall assume all assets and liabilities of the Association.

# Exhibit D

**NOTICE OF SPECIAL MEETING  
OF LOT OWNERS  
OF  
THE BUFFALO CITY CEMETERY, INC. D/B/A FOREST LAWN**

**NOTICE IS HEREBY GIVEN** that a Special Meeting of the Lot Owners of the Forest Lawn Cemetery (“Forest Lawn”) has been called by its President for the purpose of reviewing and acting upon a proposed Plans of Merger of Forest Lawn with:

Freedom Cemetery Society  
Freedom Rural Cemetery  
Griffins Mills Cemetery  
Lancaster Rural Cemetery  
Oakwood Cemetery  
Attica Cemetery Association/Forest Hill Cemetery  
Quaker Settlement Cemetery Association

Due to Covid-19, the meeting will be held via Zoom video conference, pursuant to New York State Not for Profit Corporation Law § 603, at: <https://us02web.zoom.us/j/84364570165> and dial-in at: +1 929 205 6099 Meeting ID: 843 6457 0165 on August 2, 2021 at 2:00 PM, or any adjournment thereof. For more information, contact Meghann Surret at (716) 885-1600.

All Lot Owners who attend the meeting will need to provide verification of identity and lot ownership. Each lot is entitled to one vote at the meeting. The proposed Mergers will be effective after all necessary approvals have been obtained and required filings made, whereupon the members of the cemeteries listed above will become members of Forest Lawn, the surviving corporation, and as such surviving corporation, Forest Lawn shall assume all assets and liabilities of the cemeteries listed above.

Attached to this Notice are the Plans of Merger summarizing the terms of the proposed Mergers.

# Exhibit E



# Division of Cemeteries

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

## ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

CEMETERIES THAT FILE CPA REPORTS MUST ALSO COMPLETE THIS REPORT. ATTACH ADDITIONAL PAGES IF NEEDED.

### PART ONE – GENERAL INFORMATION

Reporting Year End Date – Report due 90 days after end of fiscal year (March 31 for most cemeteries)	
12/31/2020	
Cemetery Name	Cemetery County
Attica Cemetery Association	Wyoming
New York State – Cemetery Five Digit ID Number	Federal ID Number – Nine Digit ID Number
61002	16-0764804
Mailing Address (include name if address is that of an Officer)	
PO Box 221	
City, Town or Village	Zip Code
Attica	14011

### PERSON KEEPING FINANCIAL RECORDS

Name and Title	Secretary	Mailing Address	Attica	14011
Jacqueline Perl		PO Box 221		
Telephone Number		E-Mail Address		
585-591-1681		jacquelineperl@gmail.com		

NUMBER OF BURIALS – FOR REPORTING YEAR			CEMETERY LANDS – IN ACRES		
Number of Body Burials	12	Current Lot Price-If multiple prices, write "various"	780	Sold – To Date	
Number of Cremains Buried from NYS Crematories	17	Adult Interment Fee	800	Unsold - Developed	
Number of Cremains Buried from Out-of-State Crematories	2	Cremation Interment Fee	550	Unsold - Undeveloped	
Total Burials for Reporting Year	31	Cremation Fee for Crematory Use only		Total Acreage	
Number Cremations Performed	0	Estimated Burial Spaces Remaining Including In Ground, Mausoleum Crypts and Columbarium niches			

### INSURANCE COVERAGE – Commercial Crime/Employee Dishonesty

50000	2/10/2022
AMOUNT OF COVERAGE	EXPIRATION DATE OF POLICY
directors, employees, officers, volunteers	National Grange Mutual Insurance Company
CLASSES OF PERSONS (DIRECTORS, EMPLOYEES, OFFICERS, ETC.) COVERED	NAME OF CARRIER

- Check if the Division has previously granted a reduction, waiver or modification of this requirement.
- Directors and trustees must annually disclose any possible conflicts of interest in a written statement. Check here to confirm that your directors and trustees have done so. Do not attach the statements to your Annual Financial Report.

### FINANCIAL STATEMENT CERTIFICATION

The undersigned officials of the Attica Cemetery Association Cemetery Corporation certify that we have thoroughly reviewed this Annual Financial Report. To the best of our knowledge this Annual Financial Report and the cemetery's operating statement and accounting assets are complete, accurate, free from any misstatements and are not misleading in any respect.

X  
 TRUSTEE SIGNATURE \_\_\_\_\_ DATE 3/6/2021 6:25:17 AM  
 Roxanne Christensen Treasurer

NAME AND TITLE (PRINT)  
 X  
 TRUSTEE SIGNATURE \_\_\_\_\_ DATE 3/6/2021 6:25:17 AM  
 Jacqueline Perl Secretary

NAME AND TITLE (PRINT)



# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

## PART TWO – OPERATING STATEMENT

<b>CEMETERY NUMBER AND NAME</b> 61002      Attica Cemetery Association	<b>DATE – Reporting Year End</b> 12/31/2020
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### Other Receipts – Detail Schedule

Weekend Burial Fees	\$	1,075.00
Transfer from excess from pers		50,000.00
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	

Other Receipts (must equal total on line f on previous page.)      \$ 51,075.00

### Other Disbursements – Detail Schedule

Disability Insurance	\$	155.71
Advertising	\$	35.30
Vandalism Fee	\$	75.00
Federal Payroll Taxes	\$	1,228.08
Office Supplies	\$	514.69
Professional Services	\$	1,577.92
Utilities	\$	814.23
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	
_____	\$	

Other Disbursements (must equal total on line r on previous page.)      \$ 4,400.93

## PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

### GENERAL FUND (GF) – SCHEDULE OF ACCOUNTS and BALANCES

List reporting year end balances of all accounts containing GF. For all investment accounts, also list cost basis. Attach schedule if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End-at Market	Balance-Reporting Year End-at Cost
1. KeyBank	0280	checking	\$ 69,752.34	69,752.34
2. American National	5277	other	\$ 58,500.00	58,500.00
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____
5. _____	_____	_____	\$ _____	_____
<b>Total of General Fund Assets at Reporting Year End</b>			<b>\$ 128,252.34</b>	<b>\$ 128,252.34</b>

\*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

## PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
61002            Attica Cemetery Association	12/31/2020

### PERMANENT MAINTENANCE FUND – SCHEDULE OF ACCOUNTS and BALANCES

Permanent Maintenance (PM) Assets – List reporting year end balances of all accounts containing PM funds. For all investment accounts, also list cost basis. You may attach a schedule or list all on separate sheet if additional space is required, but you must complete Line A, below.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End-at Market	Balance-Reporting Year End-at Cost
1. Key Bank	2961	savings	\$ 90,931.80	\$ 90,931.80
2. National Integrity	6013	other	\$ 20,000.00	\$ 20,000.00
3. US Treasury	8P87	other	\$ 10,000.00	\$ 9,978.69
4.			\$	\$
5.			\$	\$
<b>A. Total of Permanent Maintenance Assets at Reporting Year End</b>			<b>\$ 120,931.80</b>	<b>\$ 120,910.49</b>

\*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

### PERMANENT MAINTENANCE (PM) FUND RECONCILIATION

1. PM Fund Balance – Beginning		\$ 120,189.58
<b>ADDITIONS TO PM</b>		
2. Allocations from Lot Sales (at least 10% of gross lot sales)	\$ 1,145.00	
3. Allocations from Interments (\$35 per interment)	\$ 1,190.00	
4. Allocations from Installment Payments (from Part 5A)	\$	
5. Income (Interest and Dividends)	\$ 7.28	
6. Realized Capital Gains	\$ 0.00	
7. PM Loan Repayments	\$ 0.00	
8. Other Additions to PM	\$ 0.00	
9. SUBTOTAL ADDITIONS (Lines 2 through 8)	+ \$ 2,342.28	
<b>WITHDRAWALS/DEDUCTIONS FROM PM</b>		
10. Transfer of Income (Interest and Dividends)	\$ 1,621.37	
11. Realized Capital Losses	\$ 0.00	
12. PM Loans withdrawn	\$ 0.00	
13. Deduction of 2/3 of investment advisory fees on PM account	\$ 0.00	
14. SUBTOTAL DEDUCTIONS (Lines 10 through 13)	- \$ 1,621.37	
15. Balance at Reporting Year End (Line 1 plus Line 9, minus Line 14)		\$ 120,910.49

# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

## PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME		DATE – Reporting Year End
61002	Attica Cemetery Association	12/31/2020

### SPECIAL TRUST FUNDS – SCHEDULE OF ACCOUNTS and BALANCES (IF THE CEMETERY HAS SUCH TRUST FUNDS)

List reporting year end balances of all accounts containing Special Trust Funds (such as restricted donations or bequests). For all investment accounts, also list cost basis. Attach schedule or list all on separate sheet if additional space is required. Attach copies of instruments establishing new bequests received during the reporting year. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End-at Market	Balance-Reporting Year End-at Cost
1. Five Star Bank	0848	savings	\$ 8,672.50	\$ 8,672.50
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	\$ _____	\$ _____
<b>Total of Special Trust Fund Assets at Reporting Year End</b>			<b>\$ 8,672.50</b>	<b>\$ 8,672.50</b>

\*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

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**ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION**

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1. Does your cemetery currently, or has it ever, offered perpetual care? **YES**

Perpetual care is a voluntary contractual arrangement with the cemetery for additional care of a lot, plot, or part thereof.

If you answered YES to this Question, go online to

<http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Four A— Perpetual Care Trust Fund—Schedule of Accounts and Balances, and Perpetual Care Fund Reconciliation.

2. Does your cemetery have a Permanent Maintenance Fund loan outstanding? **NO**

If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Four B – Permanent Maintenance Loan Balance.

3. Does your cemetery sell lots on an installment basis? **NO**

If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Five-A – Supporting Schedules.

4. Does your cemetery sell merchandise such as bronze markers or interment services on a pre-need basis? **NO**

If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Five-B – Supporting Schedules.

5. Does your cemetery file Form 990 or Form 990-EZ with the IRS? **YES**

If you answered YES to this question:

Form 990 filers attach Part VII Compensation of Officers, Directors, Trustees.  
Form 990-EZ filers attach Part VI.

If your cemetery files Form 990-N – Electronic Notice (e-Postcard), no additional attachments are required.

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If you answered **NO to ALL** of the above five questions and your cemetery has less than \$1,000,000 in total financial assets, **STOP HERE**.  
You do not have to fill out any additional schedules.

\* Total financial assets means all general funds, permanent maintenance funds, perpetual care funds, special trust funds and other funds under the control of the cemetery, including both restricted and unrestricted funds, regardless of the form in which they are held. Total financial assets do not include the cemetery's land, buildings, equipment, etc.

Form **990-EZ**

**Short Form**

**Return of Organization Exempt From Income Tax**

OMB No 1545-0047

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

**2019**

**Open to Public Inspection**

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

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A** For the 2019 calendar year, or tax year beginning 2019, and ending 20

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

**C** Name of organization: Attica Cemetery Association, Inc  
 Number and street (or P O box if mail is not delivered to street address): PO Box 221  
 City or town, state or province, country, and ZIP or foreign postal code: Attica, NY 14011 **13**

**D** Employer identification number: 16-0764804

**E** Telephone number: (585) 591-1681

**F** Group Exemption Number: ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I** Website: ▶ \_\_\_\_\_

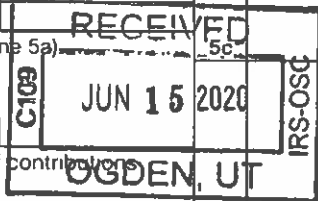
**J** Tax-exempt status (check only one) -  501(c)(3)  501(c) ( 13 ) ◀ (insert no)  4947(a)(1) or  527

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 34,414

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
 Check if the organization used Schedule O to respond to any question in this Part I

Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received	25
2	Program service revenue including government fees and contracts	23,222
3	Membership dues and assessments	
4	Investment income	10,561
5a	Gross amount from sale of assets other than inventory	
5b	Less: cost or other basis and sales expenses	
5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	
6	Gaming and fundraising events	
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
6b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	
6c	Less: direct expenses from gaming and fundraising events	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	
7a	Gross sales of inventory, less returns and allowances	
7b	Less: cost of goods sold	
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	
8	Other revenue (describe in Schedule O)	606
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	34,414
10	Grants and similar amounts paid (list in Schedule O)	
11	Benefits paid to or for members	
12	Salaries, other compensation, and employee benefits	7,623
13	Professional fees and other payments to independent contractors	1,510
14	Occupancy, rent, utilities, and maintenance	735
15	Printing, publications, postage, and shipping	292
16	Other expenses (describe in Schedule O)	35,789
17	<b>Total expenses.</b> Add lines 10 through 16	45,949
18	Excess or (deficit) for the year (subtract line 17 from line 9)	-11,535
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	378,548
20	Other changes in net assets or fund balances (explain in Schedule O)	
21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	367,013



SCANNED APR 20 2021

7

**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	366,503	358,248
23 Land and buildings	7,125	4,848
24 Other assets (describe in Schedule O)	4,920	3,917
25 Total assets	378,548	367,013
26 Total liabilities (describe in Schedule O)	0	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	378,548	367,013

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

Expenses  
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

What is the organization's primary exempt purpose? Cemetery Maintenance

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 Cemetery - Lot Sales, preparation of graves for burial, and perpetual care of grounds and existing grave sites.		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Rick Stevens - Vice President	3	0	0	0
Jacqueline Perl - Secretary	6	5,559	0	0
Roxanne Christensen - Treasurer	2	2,064	0	0
John Goodridge - Trustee		0	0	0
Timothy Moran - Trustee		0	0	0
Don Herman - Trustee		0	0	0
James Zielman - Trustee		0	0	0
Thomas Gadd - Trustee		0	0	0
Kim Clark - Trustee		0	0	0

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		<input checked="" type="checkbox"/>
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions		<input checked="" type="checkbox"/>
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		<input checked="" type="checkbox"/>
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		<input checked="" type="checkbox"/>
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="text" value="37a"/> 0		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee, or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved <input type="text" value="38b"/>		
39	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on line 9 <input type="text" value="39a"/>		
b	Gross receipts, included on line 9, for public use of club facilities <input type="text" value="39b"/>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 <input type="text"/> , section 4912 <input type="text"/> ; section 4955 <input type="text"/>		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="text"/>		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization <input type="text"/>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed <input type="text"/>		
42a	The organization's books are in care of <input type="text" value="Jacqueline Pert"/> Telephone no. <input type="text" value="585-591-1681"/> Located at <input type="text" value="6 Main Street - Suite C, Attica, NY"/> ZIP + 4 <input type="text" value="14011"/>		
b	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)? If "Yes," enter the name of the foreign country <input type="text"/> See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	Yes	No
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country <input type="text"/>		<input checked="" type="checkbox"/>
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="text" value="43"/>		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
c	Did the organization receive any payments for indoor tanning services during the year?		<input checked="" type="checkbox"/>
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<input checked="" type="checkbox"/>
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions		<input checked="" type="checkbox"/>

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		<input checked="" type="checkbox"/>

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 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

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

	Yes	No
47		<input checked="" type="checkbox"/>
48		<input checked="" type="checkbox"/>
49a		<input checked="" type="checkbox"/>
49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits contributions to employee benefit plans and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶ \_\_\_\_\_

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶ \_\_\_\_\_

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A ▶  Yes  No

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: *Jacqueline Perl* Date: *6-9-20*

Type or print name and title: *JACQUELINE PERL, SECRETARY*

Paid Preparer Use Only

Print/Type preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check  if self-employed PTIN: \_\_\_\_\_

Firm's name: \_\_\_\_\_ Firm's EIN: \_\_\_\_\_

Firm's address: \_\_\_\_\_ Phone no: \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? See instructions ▶  Yes  No

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

Attica Cemetery Association, Inc.

Employer identification number

16-0764804

**Part I - Line 8 - Other Revenue**

Sap Line - \$606

**Part I - Line 16 - Other Expenses**

Depreciation \$3,280

Payroll taxes \$ 862

Insurance \$ 2,113

Cemetery Supplies \$ 113

Grounds Maintenance \$21,595

Subcontract - Burials \$6,530

Office Supplies \$ 340

Assessments \$ 30

Fuel \$ 577

Equipment Repair \$ 349

**Total Other Expenses - \$35,789**

**Part II - Line 25 - Other Assets**

	Beginning	Ending
Equipment	\$66,045	\$66,045
Less Accumulated Depreciation	\$60,212	\$62,128
<b>Equipment - Net</b>	<b>\$ 5,833</b>	<b>\$ 3,917</b>

# Exhibit F

# Exhibit G

**Attica Cemetery Association, Inc.  
Minutes of Meeting  
Attica Village Office  
July 21, 2021**

**A Special Meeting of the Lot Owners of the Attica Cemetery Association was called to order by Vice President Rick Stevens at 7:05 p.m. Board Members present were Roxanne Christensen, Kim Clark, John Goodridge, Timothy Moran and Jacqueline Perl. Board Members Thomas Gadd, Don Herman and Jim Zeilman were absent. Forest Hill Cemetery Sexton Craig Wolcott and Forest Lawn President Joseph Dispenza and Leilon Duff were also present along with the attached list of lot owners.**

**Mr. Dispenza spoke at the meeting regarding the merger of Forest Hill with Forest Lawn. (For those Board members not in attendance, the presentation is attached.) After a series of questions and answers from the lot owners, a vote was taken regarding the merger.**

**A unanimous decision was made that the Forest Hill Cemetery (Attica Cemetery Association) approved the merger into Forest Lawn (The Buffalo City Cemetery). Attached please find copy of the resolution along with a signed copy of the Officer's Resolution.**

**Vice President Stevens thanked all in attendance for their support and to Mr. Dispenza and Ms. Duff for their assistance with the merger.**

**Respectfully Submitted,**


**Jacqueline Perl**

**OFFICER'S CERTIFICATE**

I, Frederick C Stevens hereby certify that:

1. I am the duly elected Vice President of ATTICA CEMETERY ASSOCIATION (the "Association"), a public, not-for-profit regulated cemetery governed under the New York Not-for-Profit Corporation Law.
  
2. Notice of the meeting of lot owners of the Association was duly posted or delivered in the following manner (check all that apply):
  - a.  Written notice was duly sent by first class mail, facsimile or electronic mail to all Lot Owners at least ten (10) and not more than sixty (60) days prior to the meeting in accordance with the New York Not-For-Profit Corporation Law and the Association's by-laws.
  
  - b.  The notice was published in a newspaper in the county where the Association's principal office is located once a week for three (3) consecutive weeks prior to the date of the lot owners' meeting.
  
  - c.  The notice was conspicuously posted at the Association's cemetery for at least sixty (60) days prior to the lot owners' meeting, together with the name, telephone number and address of a person from whom a copy of the Plan of Merger could be obtained.
  
  - d.  The notice was conspicuously posted on the Association's web site, together with a copy of the Plan of Merger or an outline of the material features of the Plan of Merger. (If this box is not checked, then this will certify that the Association does not maintain web site).
  
3. The preceding resolutions were approved by at least a two-thirds vote of the lot owners of the Association present in person or by proxy, a quorum being present, at a meeting duly called and held on July 21, 2021, which resolutions have not been rescinded or modified and are still in full force and effect.
  
4. At said meeting there were: (i) 26 votes cast for approval of the preceding resolutions; (ii) 0 votes cast against approval of the preceding resolutions; and (iii) 0 abstentions.

IN WITNESS WHEREOF, I have set my hand this 21<sup>st</sup> day of July, 2021.

  
Name: Frederick C Stevens  
Title: Vice President

# Exhibit H

**Attica Cemetery Association, Inc.  
Minutes of Meeting  
Attica Village Office  
July 21, 2021**

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**Respectfully Submitted,**

**Jacqueline Perl**

# Exhibit I

**Forest Lawn's Plan – For Merged Cemeteries Lot Owners, Public and Staff to access all Cemetery records. Please note this plan is the current Forest Lawn Buffalo Cluster standard operating process for constituent access and is fully functioning 24/7/365.**

Forest Hill/Attica is like most struggling cemeteries. They have no one in their "office". In this case, this is an area to house the lawnmowers which also has a desk.

As outlined in the application before the Board, Forest Lawn will have contact information posted in the cemetery to allow visitors and lot owners to access a cemetery representative as well as web access that is currently NOT available to lot owners.

The following Forest Lawn Staff has extensive experience digitizing, linking, storing and archiving historical records: Currently Forest Lawn has over 500,000 current Buffalo Cluster records digitized, linked and available to Public and Staff.

- Christopher Converse: Vice President – Leader of IT Advancement
- John Edens: Forest Lawn Historian
- Catherine Meyer: Database Administrator / Digitization
- Arthur Meyer: Database / Digitization IT Staff
- Record storage: Records stored in the Margaret L. Wendt Archive and Resource Center – building is monitored 24/7/365 by Direct Security against Fire and Unlawful entry. The Archive Vault is security fob access protected and outfitted with vault specific fire prevention system.

Equipment owned by Forest Lawn used for digitization:

- Two (2) Ambir ImageScan Pro 940-NP 40ppm High-Speed Document Scanners
- Biel's Document Management / InStream LLC (outside vendor): Used for larger volume scanning projects.

All administrative staff are specifically trained in how to access records.

**Forest Lawn's office is hosted in a virtual environment and therefore is able to perform all Customer Service, Sales, Finance and every In-Person function remotely.** We can immediately deploy staff and all administrative functions and we have sustained remote full functioning administration for over 12 months due to COVID-19. Even today, all Administration and Finance staff are fully functional onsite at any cemetery or remote locations without interruption.

Forest Lawn's current office hours are:

- Monday – Friday 8:30am – 4:30pm
- Saturdays 8:30am – 12:30pm

The onsite administration office has full generator system, Spectrum fiber internet connection and Spectrum Unified Communications (phone) to allow seamless operations regardless of power.

Record inquiries will be received via either phone call to Forest Lawn office – (716) 885-1600 or email at [flc@forest-lawn.com](mailto:flc@forest-lawn.com). Please note this general email is distributed automatically to three (3) people for assurance of backup if one / two people are unavailable: Joseph Dispenza President, Christopher Converse Vice President and Mark DePalma Marketing / Public Relations and is answered 24/7/365 inclusive of all holidays.

Two proven and presently utilized systems with current Forest Lawn Buffalo Cluster Cemeteries: Forest Lawn, Lakeside, Williamsville, St. Matthew's and Gethsemane to allow access for Funeral Directors, Lot Owners and Public will be used for all merged cemeteries:

1. Cemetery with a staffed office onsite:

- Paper records (Lot Owner Cards, Interment Cards, Interment Books / Ledgers) will be scanned by Forest Lawn staff or Biel's depending on volume. Onsite scanning will allow records to be accessible to Funeral Directors, Lot Owners and Public as they are currently for all Forest Lawn Buffalo Cluster Cemeteries.
- Once scanned digital PDF records will be stored in the cemetery specific folder on the Forest Lawn virtual server hosted by I-Evolve Technology Services. Immediately upon upload to the Forest Lawn server records will be available 24/7/365 to the trained Forest Lawn staff for access. PDF's can be (emailed, printed or faxed) to any verified interested party.
- Scanned PDF records will be sent to Legacy <sup>2</sup> Infinity Data Services for data capture and digital (xls) file creation.
- Digital file (xls) will then be imported into Forest Lawn's Cemetery Management System (CMS). The CMS (currently MBS / Nexus – soon to be OpusXenta / ByondPro) is where the Forest Lawn Group's location and deceased records are maintained.
- Any merged cemetery will be set up as a separate department (Site) in the database. Locations / Names can be searched by individual site or across all sites in database.
- Locations / Names are then linked inside the CMS to the source document on the Forest Lawn virtual server making them accessible to staff 24/7/365.
- Deceased information (DOB, DOD, cemetery, location etc.) is uploaded to WebCemeteries.com automatically daily. Deceased names can be searched across all cemeteries and crematory through the cemetery's website via deceased (Loved One) search page making deceased information publicly available 24/7/365 via web browser.
- Memorial Pages are created automatically for each decedent (free of charge) where families can access information and add (photos, videos, stories) to their loved one's page.

- Digitized PDF documents (designated as suitable for public viewing) are uploaded by Forest Lawn staff and linked to the deceased record making them available to the general public 24/7/365 via web browser.

All of the above is and continues to be our standard operating practice and system since digitization of records seven (7) years ago at current Buffalo Cluster Cemeteries.

1. Cemetery with no office onsite:

- Paper records (Lot Owner Cards, Interment Cards, Interment Books / Ledgers) will be taken from their current site to Forest Lawn's Margaret L. Wendt Archive and Resource Center. Forest Lawn staff will have immediate access to these paper records to respond to Funeral Director, Lot Owner and Public inquiries.
- Paper record scanning will be done onsite which will allow records to be accessible for Funeral Director, Lot Owner and Public inquiries.
- Once scanned digital PDF records will follow same procedures and handling as outlined in first scenario #1 above.
- The above has been successfully in use with Williamsville Cemetery since 2001 and Gethsemane Cemetery since 2018.

## **EXHIBIT 5**

Attica Cemetery Association  
40 High Street  
Attica, NY 14011

November 23, 2021

Lewis Polishook, Esq., Director  
New York State Division of Cemeteries  
Department of State  
99 Washington Avenue  
Albany, New York 12210

Dear Director Polishook:

**RE: ATTICA CEMETERY ASSOCIATION MERGER INTO THE  
BUFFALO CITY CEMETERY**

The Board of Trustees of the Attica Cemetery Association met with representatives of Buffalo City Cemetery, also known as Forest Lawn, on several occasions over the last several years to discuss the merger of our cemeteries. As part of these discussions, a presentation was made to our board regarding the details of cemetery operations following the merger of our cemeteries. This was further outlined in the legal requirements of Section 1506-d of the New York Not-for-profit Corporation Law ("NPCL") regarding the Plan of Merger that was approved by both cemeteries and prepared for the Court which has also been submitted to your office.

Please note that Attica Cemetery Association's Board discussed the distribution of assets of the organization and management of our cemetery's operations. We discussed the management of the cemetery's financial assets, the access to corporate records, the cemetery, staffing, and general documents currently held by Attica Cemetery Association. We also discussed the operation and maintenance of the grounds of the cemetery in a way that was equitable to both entities. We also understand that contact information for lot owners and visitors will be available at our cemetery and on the Forest Lawn website. We also discussed how lot owner meetings will be conducted following this new merger of entities and how local participation and publication of such meetings would be held.

All of these details listed above, required by Section 1506-d of the NPCL, were outlined in advance of a vote of merger between Attica Cemetery Association and Buffalo City Cemetery and these detailed expectations have been outlined in the application for merger of our cemetery organizations which is currently before the State Cemetery Board and are, part of our plan of merger.

We urge your urgent approval of this application. Thank you.

Sincerely,

  
Jacqueline Perl

Title: Secretary

  
Roxanne Christensen

Title: Treasurer

**EXHIBIT 6**

**From:** [Polishook, Lewis \(DOS\)](#)  
**To:** [Young, Alicia \(DOS\)](#); [Forezzi, Kerry \(DOS\)](#)  
**Subject:** Fwd: Attica Cemetery - Forest Lawn Response Information to Division  
**Date:** Thursday, December 16, 2021 3:06:13 PM  
**Attachments:** [image001.png](#)  
[Attica CemeteryMerger Document Exhibits.pdf](#)

---

Sent from my iPhone

Begin forwarded message:

**From:** "David F. Fleming" <[dff@fwc-law.com](mailto:dff@fwc-law.com)>  
**Date:** December 16, 2021 at 11:05:24 AM EST  
**To:** "Polishook, Lewis (DOS)" <[Lewis.Polishook@dos.ny.gov](mailto:Lewis.Polishook@dos.ny.gov)>  
**Subject:** **Attica Cemetery - Forest Lawn Response Information to Division**

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

Good morning, Director Polishook. In response to the questions posed to Forest Lawn on December 8, 2021, please find the following responses. Please note the responses to the Division questions in green. Where supporting documentation is helpful it is indicated in blue and is attached as additional exhibits. I stand ready to answer any further questions the Division might have regarding this merger which is authorized by statute and the parties to this transaction.

Thank you.

David Fleming

Questions:

**As to the question about photos of postings, it would be helpful for those to be clearly labeled as to where and when the photos were taken when you submit future applications.**

Noted. Please see the screen shot in the links below of the postings that show the date the photo was taken at the cemetery and general location.

<!--[if !supportLists]-->• <!--[endif]--> [Photographed May 8<sup>th</sup> on the grounds of the Attica Cemetery Association](#)

• Photographed August 19<sup>th</sup> on the grounds of the Griffins Mills Cemetery Association

• Photographed May 7<sup>th</sup> on the grounds of the Quaker Settlement Cemetery Association

**1. In accordance with 1506-c, did Forest Lawn receive consent from Erie County to merge, per section 1506(c)?**

• No as Attica is in Wyoming County.

In follow up to this question, we did send municipal letters to all towns and villages of cemeteries, Amherst, Hamburg, West Seneca and received notification receipts for those letters. This information was provided in the documentation previously submitted to the Division.

**2. What will Forest Lawn charge for services at Attica post-merger? Will they have different rates based on the cemetery? How will existing lot owners be protected from substantial increases at the time of future interment?**

• Considering the challenges cemeteries are currently facing (cremation, people not lining up to buy graves, societal changes, etc.), Forest Lawn has not, at this time, contemplated raising burial space prices and makes it clear in our PowerPoint presentation distributed at both board and lot owners meetings, that we will not be raising prices. However, we also make it clear that service fees will go up by the state's annual allowed ECI. Pricing is addressed on two pages of that [PowerPoint](#). Page 16 is attached and states that "pricing structures already in place at individual cemeteries will be honored, and will be managed to ensure compliance with regulatory and legal requirements" and attached Page 19 affirms that "the pricing structures, as well as rules and regulations for memorials, etc. already in place at individual cemeteries will be honored..."

**3. Exhibit I included photos of a notice (for an 8/2/21 meeting) posted to a gate, a wall, and a sign. Where were these photos taken? Are these on Forest Lawn or Attica grounds?**

• Photos dated 8/2/2021 were posted on the grounds at each of Forest Lawn cemeteries

(Forest Lawn, Lakeside, St. Matthews, Williamsville) as notification for their lot owners meeting. In addition, prominent notice of this meeting was posted on our website and in the newspaper for three consecutive weeks.

• Notice for Attica Cemetery Association lot owners meeting was photographed on 5/8/2021 on the grounds of Attica Cemetery Association (aka Forest Hill).

#### 4. Exhibit T, Financial Projections:

- a. **We need Forest Lawn to provide estimates for Attica burial projections post-merger. This area was left blank.**

• We cannot with any accuracy provide burial projections post-merger as post-merger burial projections will be impacted by such factors as COVID, cremation, burial rights per grave, advertising, community engagement, etc. **Rather, what is reasonable to do is to estimate Interment fees using a 5-year average interment revenue**, and then increasing the average interment fee revenue by 2% (ECI) each year. As the table below illustrates, in the course of three years burials swing 100% and the swing in the mix is even higher (full body/ cremation). That is why in our experience, we do not estimate post-merger burial numbers and why we can only project post-merger service fee income increase.

► Burials past three years:

2020: total burials 31 (12 body/17 cremations/2 out of state)

2019: total burials 26 (13 body/13 cremations)

2018: total burials 15 (6 body/9 cremations)

Additionally, to **conservatively** support our projected service fee generated revenues, Attica currently allows 2 burials per lot. Forest Lawn's policy, that was shared with Attica's board and lot owners, allows 4 burials – 4 urns, or 1 casket and 3 urns.

- b. **How does Forest Lawn justify providing future-year estimates based on previous 5-year results, rather than the last completed year which**

## showed a substantial turn-around in annual finances?

• There are significant fluctuations in revenue from year to year. Businesses do not utilize one year of operations as the basis for projections or planning. Neither do municipal governments.

• For example, total revenue increased from \$34K to \$51K (about 50%) from 2019 to 2020. This was caused by increased grave sales of \$5K and increased interest and dividends of \$10K. **The use of five-year averages minimizes the impact of these fluctuations and is a more conservative approach.**

### c. Revenues

i. **Forest Lawn claims a 35% increase in sales. We would like to see the basis for their estimates for grave sales, interment fees, and foundations.**

• A detailed explanation of this estimate was previously provided in writing. 35% increase in sales is a one-time increase in year one. Subsequent years are conservative in comparison. Forest Lawn’s experience in previous cemetery mergers have been much more significant as indicated in the [Mergers and Acquisitions Historical Sales Increases](#) document. The increase in sales volume at a newly merged cemetery will be achieved as it always has been, through the “new broom effect”:

a) >Pre-need options for grave sales that includes the ability to pay over time which is currently unavailable to Attica, inclusive of no-interest payments vs the current option of payment in full by cash or check.

b) >Forest Lawn accepts debit and credit cards vs accepting only cash or check which are the only options presently allowed at Attica for both at-need and pre-need sales.

<!--[if !supportLists]-->c) <!--[endif]-->  
>Immediate access to sales staff that will be hired within the community. (Post-merger, Forest Lawn will engage with Attica trustees who have expressed an interest in providing sales help on a part-time basis).

<!--[if !supportLists]-->d) <!--[endif]-->  
>Introducing effective and proven targeted advertising to build community awareness including, placemats at local diners, local community papers, senior citizens newsletters, history tours of the cemetery, various social media platforms such as Facebook, and most importantly, a website for Attica with 24/7/365 phone/email/text, answered by trained Forest Lawn staff.

<!--[if !supportLists]-->• <!--[endif]-->Service fees: Our increase in service fees is derived from the annual ECI.

<!--[if !supportLists]-->• <!--[endif]-->Foundations: Pre-need and at-need sales will result in an increase in foundation fees because families want to purchase monuments to identify their loved ones.

<!--[if !supportLists]-->➤ <!--[endif]-->Forest Lawn has a full-time memorial staff person to work exclusively with families and monument builders to assure a smooth and easy foundation installation and collection of fees.

<!--[if !supportLists]-->  
ii. <!--[endif]-->**Even with their estimated sales increase, overall revenue stays flat compared to 2020 results. If sales don't increase at the anticipated level, how do they adjust for that?**

<!--[if !supportLists]-->• <!--[endif]-->The Cemetery has a \$121,000 permanent maintenance endowment and a \$323,000 endowed care fund. Assuming a 3.25% return, the endowment provides an annual return of \$14,100 in year one which is 98% of annual maintenance & mowing costs. There is also \$128,000 in operating funds at

12/31/2020.

<!--[if !supportLists]-->• <!--[endif]-->**Consolidation with Attica strengthens Forest Lawn’s overall financial position through the PM: Grave Sales Ratio Formula whereby for every \$1,000 worth of Attica’s PM, Forest Lawn would have to sell \$10,000 worth of graves to equal that amount (since 10% of every grave sale goes to the PM). When you apply Attica’s PM numbers to this formula \$120,000: (X(10%)), X=\$1,200,000. That means that Forest Lawn would have to sell \$1,200,000 worth of graves to equal the amount that Attica’s PM provides via this merger- a significant influx of money to the PM fund.**

<!--[if !supportLists]-->• <!--[endif]-->A professionally managed cemetery, with active sales and marketing executives who will take action to increase sales activity. For example: contacting and then following up with the next of kin regarding the purchase of nearby/adjacent spaces to their loved ones.

<!--[if !supportLists]-->• <!--[endif]-->Creating sales opportunities through “special” events. The public comes for an event and while there, has the opportunity to make prearrangements. Such events may include (as Division staff typically recommends recommends) chicken BBQs, veterans’ events, cemetery heritage days, etc.

<!--[if !supportLists]--> iii. <!--[endif]-->**Fundraising income is \$0. Does Forest Lawn plan to fundraise for Attica’s cemetery post-merger?**

<!--[if !supportLists]-->• <!--[endif]-->No. Forest Lawn’s proven cluster/shared services model has always and continually assures business based successful operating results, not relying on the hope of annual fundraising. However, our PowerPoint which is distributed to each person at board and lot owners meetings provides information on our [Forest Lawn Heritage Foundation](#), a 501(c)3 has discussed with the Trustees and lot owners a managed and formal grant and testamentary bequest program for community members and lot owners who are favorably disposed to providing gifts to have associated naming rights to needed capital

projects, beautification, etc. to the cemetery.

<!--[if !supportLists]--> iv. <!--[endif]--> **What is the basis for interest & dividend predictions? How will this be determined once funds are comingled?**

<!--[if !supportLists]-->• <!--[endif]--> PM Interest and dividends are based on annual board approved benchmarks and set in cooperation by independent professional investment advisors. These results and benchmarks are reviewed quarterly by Trustees. The Investment Policy Statement provides 3.25% minimum annual return. Whether funds are comingled or not, the minimum income is 3.25%.

d. **Expenditures**

<!--[if !supportLists]-->i. <!--[endif]--> **What is the basis for the expenditures provided?**

<!--[if !supportLists]-->• <!--[endif]--> Taken from Attica's annual filings with the State Cemetery Board.

ii. **Why would insurance and utilities costs increase?**

<!--[if !supportLists]-->• <!--[endif]--> **Utility costs are expected to increase annually as is with every business.**

<!--[if !supportLists]-->• <!--[endif]--> Forest Lawn takes a **very conservative approach** towards protection of its assets and thus purchases insurances that the board feels is appropriate and consistent with Forest Lawn's.

iii. **There is a one-time cost in year-1 for Website/Memorial Pages. Do they not expect there to be a cost for continued use and maintenance?**

<!--[if !supportLists]-->• <!--[endif]--> No, creating the website (which then allows online access to the Memorial Pages) is a one-time expense.

iv. **What is included in their Advertising costs and what do they expect the return on investment to be?**

• We would make a very modest investment in advertising and use the following methods to reach potential customers:

➤ Social media, Facebook, Google ads and etc.

➤ Roadside signage posted at the cemetery entrance that creates awareness of available space and contact information (name, phone and text number, email address).

➤ Sponsorship and involvement in community events, placement of ads in local print publications, and the use of targeted direct mail which has proven to be effective in reaching the target audience.

Given the modest expenditure, we anticipate a very robust positive ROI, and just a few incremental sales will offset the expenditures.

v. **Is \$600/year a realistic Administrative allocation cost, from year 1, to perform Attica services and provide 24/7 support?**

• Thank you for bringing this to our attention. This is an accounting change, and **we are no longer using this assumption.** It has been removed from the financial analysis. All administration will be **handled by existing Forest Lawn staff** using Forest Lawn Group's new comprehensive operating system, Beyond Pro, and Sage 300 accounting software designed to manage multiple cemetery operations.

vi. **Was the cost to digitize and organize Attica's records included in projections?**

<!--[if !supportLists]-->• <!--[endif]-->No – Forest Lawn will use existing staff and its professional scanning equipment in our Margaret L. Wendt Archive and Resource Center to digitize and organize records (as has been done with previous mergers).

<!--[if !supportLists]--> vii. <!--[endif]-->**Forest Lawn states that the overall expenditures will be reduced but it appears that the elimination of the one staff person and related payroll taxes is the only savings.**

<!--[if !supportLists]-->• <!--[endif]-->Overall expenditures will be reduced through the Cluster / Shared Service Model because:

<!--[if !supportLists]-->➤ <!--[endif]-->Centralized and shared sales/accounting/ care and maintenance and interment services are designed to maximize operating units, increase efficiency, and minimize errors. Forest Lawn uses Best-In-Class electronic and accounting systems like the Sage 300 and Beyond Pro as noted **in 4(d)(v)**. These sophisticated systems are run by professionally trained staff (typically one person, or in some cases a few) who can manage multiple cemeteries or tasks vs volunteers.

#### General Questions:

1. **Can Forest Lawn provide an analysis of their Permanent Maintenance fund to support their claim that they can support their current and “newly acquired” cemeteries maintenance needs in perpetuity?**

<!--[if !supportLists]-->• <!--[endif]-->We don’t believe that the Division of Cemeteries or its accounting staff is able to provide guidance to support the notion that any regulated cemetery in NYS has a formula for sufficient PM funds to support the promise of perpetual care.

<!--[if !supportLists]-->• <!--[endif]--> **However, Attica and all of the candidate merger cemeteries assuredly do not have enough PM to support the promise of perpetual care.** Combining their PM with Forest Lawn’s \$31 million assures the best likelihood of perpetual care for Attica and all target cemeteries **and provides Forest Lawn with tremendous and otherwise unattainable injection of Permanent Maintenance restricted**

**dollars.** Example: Attica (as of the 2020 report to the Division), has \$120,000 in PM. **Forest Lawn would have to sell \$1,200,000 in grave sales in one year in order to equal the present value of the \$120,000 PM capital injection that is provided through this merger.**

**2. Can Forest Lawn provide financial reports to support their claim that they have successfully increased sales and revenues and decreased expenses for other cemeteries of similar size that they have previously merged with?**

• Forest Lawn’s Mergers and Acquisitions Historical Sales Increases document supports the claim. The increase in sales volume at a newly merged cemetery will be achieved as it always has been, through the “new broom effect”:

a) Pre-need options for grave sales that includes the ability to pay over time which is currently unavailable to Attica, inclusive of no-interest payments vs the current option of payment in full by cash or check.

b) Forest Lawn accepts debit and credit cards vs accepting only cash or check which are the only options presently allowed at Attica for both at-need and pre-need sales.

c) Immediate access to sales staff that will be hired within the community. (Post-merger, Forest Lawn will engage with Attica trustees who have expressed an interest in providing sales help on a part-time basis).

d) Introducing effective and proven targeted advertising to build community awareness including, placemats at local diners, local community papers, senior citizens newsletters, history tours of the cemetery, various social media platforms such as Facebook, and most importantly, a website for Attica with 24/7/365 phone/email/text, answered by trained Forest Lawn staff.

**3. How will Forest Lawn solicit input from lot owners and the local community in the continued operation of Attica? One idea we have considered is an advisory board or panel of local lot owners/ other “notables.” But, given that only two Forest Lawn lot owners personally participated in Forest Lawn’s lot owners’ meeting, we are concerned that the merger will leave Attica lot**

## owners with zero input into how Attica is run.

• Attica, like all target cemeteries, report that they seldom have many lot owners at their annual meeting. Often, these cemeteries don't have any lot owners in attendance which is typical for both NYS regulated and non NYS cemeteries.

• Virtual Lot Owners' meetings will be held where any and all lot owners would be able to attend via Zoom. The Zoom meeting will be facilitated by current Forest Lawn IT staff able to bring equipment and skills to any local building. Access to this equipment allows for anyone to attend and fully participate even if they don't have access to technology.

• Forest Lawn will be opening many new channels of communication with lot owners and the Attica community, which will give lot owners many more opportunities to share their opinions, concerns, and general feedback with us. These include:

➤ A website for Attica Cemetery Association (none exists today) that will give lot owners and the community ready access to information about what's happening at Attica/Forest Hill and a channel to provide feedback through the site's email.

➤ Social media platforms such as Facebook, Instagram, Google Reviews, Google Business page, etc. provides online opportunities for feedback/reviews, and customer satisfaction surveys.

➤ The PowerPoint (approved by Lewis Polishook three years ago) distributed to each trustee, lot owner, and Division of Cemeteries representative present at the Lot Owner's meetings clearly states (and verbalized at those lot owner meetings), that Forest Lawn will develop a local "Friends of Attica Cemetery Association" group who will meet at a local venue (church, hall, etc.) with beverages and snacks provided by Forest Lawn a minimum of twice annually to seek input, garner support, launch scouting and veterans programs, etc. Forest Lawn has also made it clear that should the "Friends" organization not have community support the value and expense for this program will be reassessed.

➤ A variety of events and

activities (some on-site and some virtual) to which all will be welcomed. These include commemoration ceremonies (Memorial Day, Veterans Day, etc.), “Town Hall” meetings in which we answer the public’s questions about “death care”, and virtual or in-person workshops (dependent on seasonality and COVID) that are designed to help navigate our Memorial Page, etc.

**4. Does Forest Lawn intend to maintain separate accounting records for each cemetery it acquires so they can report on them individually and monitor results as needed?**

- Forest Lawn maintains month to date and year to date consolidated income statements and balance sheets. Forest Lawn has the ability to review revenue and expense by cemetery.

**5. Can Forest Lawn provide an attestation that they have effectively identified, disclosed, and managed any conflicts of interest and related party transactions?**

- Yes, attached you will find an [Attestation from Forest Lawn](#) stating that it has identified, disclosed, and managed conflicts of interest and related party transactions.

David F. Fleming, Jr.  
Chief Operating Officer  
Featherstonhaugh, Wiley & Clyne, LLP  
111 Washington Avenue, Suite 501  
Albany, NY 12210  
(518) 436-0786 Ext. 437  
Fax: (518) 427-0452  
[dff@fwc-law.com](mailto:dff@fwc-law.com)

*Bridging the gap between business and government*

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Under U.S. Treasury regulations, we are required to inform you that any advice contained in this e-mail or any attachment hereto is not intended to be used, and cannot be used, to avoid penalties imposed under the Internal Revenue Code.

Your message is ready to be sent with the following file or link attachments:

Attica CemeteryMerger Document Exhibits.pdf

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.

Attica  
May 8 2:36 PM



Edit

# NOTICE:

SPECIAL MEETING OF LOT OWNERS TO DISCUSS  
MERGER OF FOREST HILL CEMETERY WITH FOREST  
LAWN CEMETERY

DATE: July 21, 2021

TIME: 7:00 PM

LOCATION: Attica Village Office  
9 Water Street Attica, NY 14011

CONTACT JACKIE PEARL AT 585-591-1681 FOR MORE INFORMATION

DATE POSTED AT CEMETERY: May 10, 2021



Edit

# NOTICE:

## SPECIAL MEETING OF LOT OWNERS TO DISCUSS MERGER OF GRIFFINS MILLS CEMETERY ASSOCIATION WITH FOREST LAWN CEMETERY

DATE: NOVEMBER 9, 2021

TIME: 7:00 PM

LOCATION: St. Paul's Lutheran Church  
53 West Falls Rd, West Falls, NY 14170

CONTACT Clair Kruppa AT 716-597-9800 FOR MORE INFORMATION  
DATE POSTED AT CEMETERY: AUGUST 19 2021



Edit

# NOTICE:

**SPECIAL MEETING OF LOT OWNERS TO DISCUSS  
MERGER OF QUAKER SETTLEMENT CEMETERY WITH  
FOREST LAWN CEMETERY**

DATE: July 22, 2021

TIME: 1:00 PM

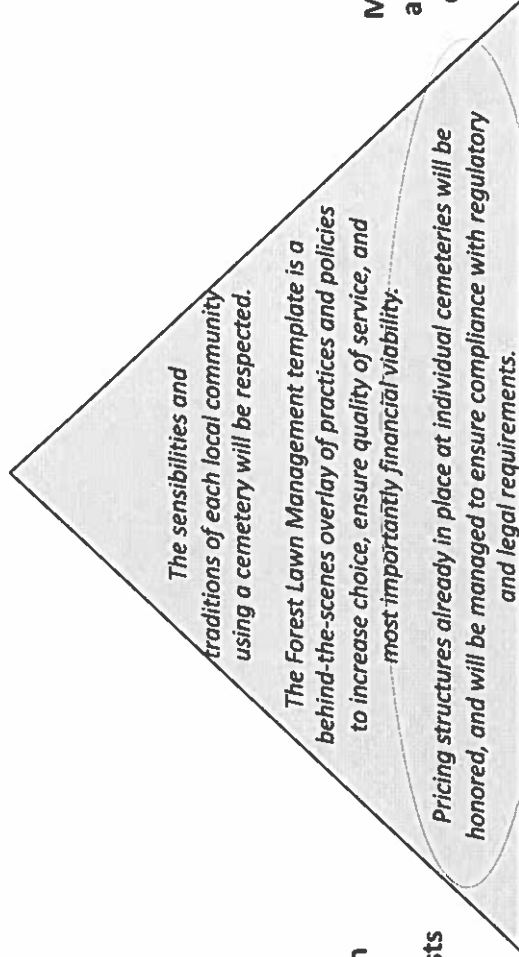
LOCATION: 50 Oak Street Apartment C-7  
Warsaw, NY 14569

CONTACT DIANE SPENCER AT 585-786-8452 FOR MORE INFORMATION  
DATE POSTED AT CEMETERY: MAY 10, 2021

# *The Forest Lawn Cluster Strategy*

**Our Innovative Model for A More Sustainable Cemetery Business  
In the New Societal/Cultural Environment**

**Merger with a Geographical Close Grouping of Multiple  
Cemeteries, A Cluster, to Create a Larger Geographic &  
Population Base from which to Draw Sales**



**Overlay of the Forest Lawn  
Template for Increasing  
Revenues and Reducing Costs**

**Continued Professionalization of  
Management Practices and Development of  
a Management Team, with an Intense Focus  
on Improving Operational Efficiencies and  
Meeting Income Targets**

# The Forest Lawn template for increasing revenues and ensuring the sustainability of your cemetery

- Actively connect with local veterans, police, and firemen organizations who still adhere to rituals of burial
- Communicate with local organizations - churches, government officials, fraternal organizations, and prominent community members to weave the cemetery more closely into the community fabric
  - Engage community volunteers/historic society (Friends of the Cemetery) to bring people back to the cemetery
- Increase share of mind via local history contributions to the community newspaper
- Increase investment returns from endowments
- Continue to professionalize management practices with an emphasis on managing to standardized processes and achieving goals

**The pricing structures, as well as rules and regulations for memorials, etc. already in place at individual cemeteries will be honored, and will be managed to ensure compliance with applicable regulatory and legal requirements, as well as to fit with the sensibilities of the local community.**

Forest Lawn Mergers Historical Sales Increase Year 0 to Year 1

<b>Williamsville Cemetery (Merger)</b>					
<u>Year</u>	<u>Period</u>	<u>Months</u>	<u>PreNeed + At Need Sales</u>	<u>No. of Sales</u>	<u>Percentage Increase in Sales \$</u>
Year 0 (Pre FL)	1/1/1999 - 12/31/1999 *	12	\$ 34,560	not readily avail.	
Year 1	7/1/2001 - 3/31/2002	9	\$ 62,000	18	
	4/1/2001 - 3/31/2002	12	\$ 82,667	24	
<b>Percentage Increase in Sales \$</b>					<b>139%</b>

\* Year directly preceding merger not readily available. Assumed comparable sales.

<b>St. Matthew's Cemetery (Acquisition)</b>					
<u>Year</u>	<u>Period</u>	<u>Months</u>	<u>PreNeed + At Need Sales</u>	<u>No. of Sales</u>	<u>Percentage Increase in Sales \$</u>
Year 0 (Pre FL)	10/1/2007 - 9/30/2008	12	\$ 1,026,000	not readily avail.	
Year 1	10/1/2008 - 9/30/2009	12	\$ 1,341,000	not readily avail.	
<b>Percentage Increase in Sales \$</b>					<b>31%</b>

<b>Gethsemane Cemetery (Merger) **</b>					
<u>Year</u>	<u>Period</u>	<u>Months</u>	<u>PreNeed + At Need Sales</u>	<u>No. of Sales</u>	<u>Percentage Increase in Sales \$</u>
Year 0 (Pre FL)		12	\$ 0	0	
Year 1	4/1/2019-3/31/2020	12	\$ 132,300	28	
<b>Percentage Increase in Sales \$</b>					<b>100%</b>

\*\* Sales to religious sisters and associates were at no charge prior to merger

<b>Lakeside Cemetery (Merger)</b>					
<u>Year</u>	<u>Period</u>	<u>Months</u>	<u>PreNeed + At Need Sales</u>	<u>No. of Sales</u>	<u>Percentage Increase in Sales \$</u>
Year 0 (Pre FL)	4/1/1997 - 2/28/1998	11	\$ 143,000	201	
	4/1/1997 - 3/31/1998	12	\$ 156,000	219	
Year 1	4/1/1998 - 3/31/1999	12	\$ 526,000	640	
<b>Percentage Increase in Sales \$</b>					<b>237%</b>

Average increase in sales post merger/acquisition

127%

# What are the benefits for your cemetery? *(continued...)*

## Historic Preservation

- Your cemetery's historic documents and records will be preserved
  - Digitization of all paper documents/records with volunteers and local community groups
  - These digitized documents will be made accessible to the public on the cemetery's website, allowing families to search for information about their loved one(s)
  - Preservation of original historic documents in Forest Lawn's state-of-the-art archival center (Margaret L. Wendt Archive & Resource Center)
- Forest Lawn Heritage Foundation
  - A separate corporate entity to apply for and secure grants and testamentary gifts/bequests to support non-operating cemetery initiatives
  - Proven record for raising, managing, securing and deploying significant dollars from corporate, government, family and private foundation benefactors
    - Capital Campaign: Goal: \$4.75 Million/Raised to date: **\$10 Million**
  - The FLHF has been leveraged to secure funding for projects at all Forest Lawn Group cemeteries and crematory.

**THE BUFFALO CITY CEMETERY, INC.**  
**OFFICER'S CERTIFICATE**

I, Joseph P. Dispenza, hereby certify and attest that:

1. I am the President of The Buffalo City Cemetery, Inc. (the "Corporation"), a cemetery corporation organized under the New York Not-for-Profit Corporation Law.
2. The Corporation has undertaken good faith efforts to identify, disclose and manage conflicts of interest and related party transactions in the course of its negotiation and approvals of cemetery mergers with: Griffins Mills, Attica Cemetery Association (also known as Forest Hill Cemetery), and Quaker Settlement Cemetery Association, and in accordance with the Corporation's conflict of interest policy and obligations under New York Not-for-Profit Corporation Law, including but not limited to having all Corporation trustees submit an annual conflict of interest disclosure statement, and requiring all trustees, key persons and officers having known conflicts of interest or related party affiliations to recuse themselves from any deliberation and voting and to be subject to information disclosure requests by Corporation leadership and related party transaction scrutiny and oversight by the Board of Trustees of the Corporation.

IN WITNESS WHEREOF, I have set my hand this 14 day of December 2021.



Name: Joseph P. Dispenza  
Title: President

## **EXHIBIT 7**

**SCHEDULE 1.3<sup>1</sup>**

**Membership Capital Contributions and Subventions**

**Membership**

The members of The Buffalo City Cemetery, Inc. are the lot owners (as defined in Section 1512 of the Not-for-Profit Corporation Law) of Forest Lawn Cemetery in Buffalo, New York and the other cemeteries in the Forest Lawn Group.

The members of Attica Cemetery Association are the lot owners (as defined in Section 1512 of the Not-for-Profit Corporation Law) of Attica Cemetery in Attica, New York.

Neither corporation has any holder of certificates evidencing capital contributions or subventions.

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<sup>1</sup> Note: By agreement between the parties, Association will provide any necessary updates to the Schedules as soon as practicable and in any event before Closing, and Forest Lawn will have the right to review and approve all such updates.

**SCHEDULE 1.4**

**PLAN OF MERGER**

Executed Plan of Merger attached

## PLAN OF MERGER

Attica OF  
CEMETERY ASSOCIATION  
INTO  
THE BUFFALO CITY CEMETERY, INC.

---

### Under Section 902 of the New York Not-For-Profit Corporation Law

1. The constituent entities to the merger are as follows:
  - a. Attica Cemetery Association, a cemetery corporation formed in New York, [which entity was formed under the name - same -] (the "Association"); and
  - b. The Buffalo City Cemetery, Inc. d/b/a Forest Lawn ("*Forest Lawn*"), a New York not-for-profit cemetery corporation and cemetery corporation.
2. The name of the surviving corporation is The Buffalo City Cemetery, Inc.
3. As to each constituent entity, the following is a description of the members.
  - a. The members of Forest Lawn are the lot owners (as defined in Section 1512 of the Not-for-Profit Corporation Law) of Forest Lawn Cemetery in Buffalo, New York and the other cemeteries in the Forest Lawn Group, including any and all others added from time to time.
  - b. The members of the Association are the lot owners (as defined in Section 1512 of the Not-for-Profit Corporation Law) of Attica Cemetery in the town of Attica, State of New York.
  - c. Neither entity has any holders of any certificates evidencing capital contributions or subventions.
4. The terms and conditions of the proposed merger are as follows:
  - a. Approvals. The constituent entities shall obtain all necessary approvals, including, without limitation, the approvals of the members of each constituent entity and all applicable government agencies.
  - b. Effective Date. The merger shall be effective as of the date on which the Certificate of Merger is filed with the New York State Department of State or such later date (not later than 30 days after the filing date) as may be specified in said Certificate of Merger (the "*Effective Date*"). If filing with the New York State Department of State is not possible because a constituent entity is not a New York not-for-profit corporation, the merger shall be effected by such means as the relevant New York government agency or agencies may approve.

- c. Bylaws. The bylaws of the surviving corporation will be the bylaws of Forest Lawn as they exist on the Effective Date.
  - d. Consideration. The surviving corporation will, on the Effective Date, (i) assume unrestricted title and interest in and to all assets of the Association, tangible or intangible, including, but not limited to, any and all goodwill of the Association and any actual or assumed names associated with the Association, and (ii) assume all liabilities of the Association.
  - e. Board of Trustees. The board of trustees of the surviving corporation shall be the board of trustees of Forest Lawn as it exists on the Effective Date.
  - f. Certificate of Incorporation. The merger will not effect any changes in the Certificate of Incorporation of Forest Lawn. The surviving corporation shall continue as a corporation organized under the Certificate of Incorporation of Forest Lawn as it exists on the Effective Date.
  - g. Members. The members of the Association shall become members of Forest Lawn upon the Effective Date. No cash or other consideration shall be paid to or delivered in exchange for membership or other interest in a constituent entity as a result of the merger.
5. No amendments or changes to the Certificate of Incorporation of the surviving corporation shall be effected by the merger.

Attea CEMETERY  
ASSOCIATION]

By: Jacqueline L. Perl  
Name: Jacqueline L. Perl  
Title: Secretary

Date: March 13, 2021

THE BUFFALO CITY CEMETERY, INC.

By: Joseph P. Dispenza  
Name: Joseph P. Dispenza  
Title: President

Date: 3-11, 2021

**SCHEDULE 3.6**

**Material Changes since date of financial statements**

None

**SCHEDULE 3.8**

**Real Property**

All of the land consisting of that certain cemetery commonly known as Forest Hill Cemetery, located at the following addresses:

Creek Road, Attica, NY 14011, tax number (SBL) 6.18-1-1

High Road, Attica, NY 14011, tax number (SBL) 6.14-1-47.11

**SCHEDULE 3.9**

**Personal Property**

John Deere 950 mid mount lawn mower

Wisconsin air compressors

Craftsman air compressor

Honda water pump

Two Stihl FS Weed whackers

One Stihl Chain Saw

John Deere Gun Safe

Miscellaneous hand tools

John Deere hedge trimmers

**SCHEDULE 3.10**

**Leases**

None.

**SCHEDULE 3.11**

**Insurance**

Attached.

# dstate Mutual Insurance Company

Home Office: P.O. Box 430, Auburn, NY 13021-0430

**13 12 02 10**

**YOUR SPECIAL MULTI PERIL POLICY IN PLAIN LANGUAGE**

RENEWAL OF  
Policy ID 465086  
Page 1  
Policy ID: 478590

Policy Period **DEC 02,2020 To: DEC 02,2021** 12:01 AM Standard Time

Named Insured & Address

Phone: (585) 591-2641

Agent

Fax # (585) 591-3911  
Phone: (585) 591-3910

**Attica Cemetery Association, Inc**  
**PO Box 221**  
**Attica, NY 14011**

**A/C Associates of New York, In**  
**121 Prospect Street**  
**Attica, NY 14011**

This replaces all previously issued policy Declarations, if any. This policy applies only to accidents, occurrences or losses which happen during the policy period shown above. This policy applies only to those coverages below for which a limit of Insurance and/or a limit of liability or charge is shown. Our limit for each coverage shall be not more than the amount stated for such coverage, subject to all the terms of this policy.

The Described Location(s) covered by this policy is located at the above address, unless otherwise stated.

**Location No. 1 Creek Road, Town of Attica, Wyoming County, Attica, NY 14011**  
**1000 Feet to Hydrant 5 Miles to Fire District Attica Fire District**

Bldg No.	Item	Limit of Insurance	Deductible	Form	Co-Insurance	Description
1	Cov A - Building Frame Cov B - Business Property	None \$1,000	-- \$250	-- SF-1	Flat	Cemetery Association
2	Cov A - Building Frame Cov B - Business Property	\$9,878 None	\$250 -	SF-1	Flat	Tool Shed

*Additional Buildings and/or Locations on following pages...*

Liability Coverage	Limit of Liability	
Cov L-Bodily Injury & Property Damage	\$1,000,000	Each Occurrence
Cov M-Premises Medical Payments	\$5,000	Each Person
	\$2,000,000	Aggregate
	\$25,000	Each Accident

Subject to following forms and endorsements	LS-1 (09/02)	SF-20 (01/88)	SF-185 (12/11)	NYSTAT-1 (11/08)
	LS-1S (09/02)	MFL-10 (04/83)	LS-27 (09/02)	TRIA (01/15)
	LS-2 (09/02)	SF-310 (01/88)	SF-27MMIC (08/07)	TERR-COV (01/15)
	LS-73 (09/02)	SF-83 (03/02)	LS-59 (09/02)	LS-87 (07/88)
	LS-14 (09/02)	SF-345A (12/17)	LS-85 (05/99)	LS-187 (06/07)
	SF-1 (01/88)	MR-79 (05/89)	LS-43 (09/02)	

Subsequent payments will be due each year on the anniversary date based on rates in effect at that time

Provisional Premium at Inception \$1,565.00  
New York State Fire Fee \$7.67

# Midstate Mutual Insurance Company

Home Office: P.O. Box 430, Auburn, NY 13021-0430

**13 12 02 10**

YOUR SPECIAL MULTI PERIL POLICY IN PLAIN LANGUAGE

RENEWAL OF  
Policy ID 465086  
Page 2  
Policy ID: 478590

Policy Period *DEC 02,2020 To: DEC 02,2021* 12:01 AM Standard Time

Named Insured & Address

Phone: (585) 591-2641

Agent

Fax # (585) 591-3911  
Phone: (585) 591-3910

*Attica Cemetery Association, Inc  
PO Box 221  
Attica, NY 14011*

*A/C Associates of New York, Inc  
121 Prospect Street  
Attica, NY 14011*

13 12 02 10

Location No. 1 *Creek Road, Town of Attica, Wyoming County, Attica, NY 14011*  
1000 Feet to Hydrant 5 Miles to Fire District Attica Fire District

Bldg No.	Item	Limit of Insurance	Deductible	Form	Co-Insurance	Description
3	Cov A - Building Masonry Cov B - Business Property	\$42,338 None	\$250 -	SF-1	Flat	Office Storage

Mortgage	Location	None
----------	----------	------

*Insureds Copy  
Continued on next page...*

# dstate Mutual Insurance Company

Home Office: P.O. Box 430, Auburn, NY 13021-0430

13 12 02 10

YOUR SPECIAL MULTI PERIL POLICY IN PLAIN LANGUAGE

Policy Period *DEC 02,2020 To: DEC 02,2021* 12:01 AM Standard Time

RENEWAL OF  
Policy ID 465086  
Page 3  
Policy ID: 478590

Named Insured & Address

Phone: (585) 591-2641

Agent

Fax # (585) 591-3911  
Phone: (585) 591-3910

*Attica Cemetery Association, Inc  
PO Box 221  
Attica, NY 14011*

*A/C Associates of New York, In  
121 Prospect Street  
Attica, NY 14011*

13 12 02 10

## SUPPLEMENTAL DECLARATIONS

Form #	Edition Title	Premium
4R79	(05/89) Tools and Equipment Coverage (Theft Included)	\$338

Description	Limits	Ded
Chain Saw	\$375	250
Water Pump & Hose	\$210	
stihl weed Wackers 3 at \$100 each	\$300	
1991 Lindsay Air Compressor & Hammer	\$5,000	
2006 Ferris Mower IS1500Z	\$3,000	
1995 Pug B624 4x4 #0b002412	\$5,000	
2016 John Deere Z950M Ztrak #1TC950MGCHT051375	\$10,949	

Unscheduled Tools & Equipment:

Amount \$2,000.00. We pay no more than \$500.00 per item.

Form #	Edition Title	Premium
3F-185	(12/11) Automatic Inflation Protection	\$0

During the term of this policy, Coverage A will be increased on the annual renewal date by the average percentage change factor of the construction cost index used in the company's current replacement cost estimator.

This increase will apply to all Coverage A Buildings

Loc Bldg Occupancy

1 2 Tool Shed  
1 3 Office Storage

Inflation Guard Coverage does NOT apply to the following Buildings

Loc Bldg Occupancy

Form #	Edition Title	Premium
TRIA	(01/15) Policy Holder Notice of Terrorism Insurance Coverage	\$0

Continued on next page...  
Insureds Copy

# Midstate Mutual Insurance Company

Home Office: P.O. Box 430, Auburn, NY 13021-0430

**13 12 02 10**

YOUR SPECIAL MULTI PERIL POLICY IN PLAIN LANGUAGE

Policy Period *DEC 02,2020 To: DEC 02,2021* 12:01 AM Standard Time

RENEWAL OF  
Policy ID 465086  
Page 4  
Policy ID: 478590

Named Insured & Address

Phone: (585) 591-2641

Agent

Fax # (585) 591-3911  
Phone: (585) 591-3910

*Attica Cemetery Association, Inc  
PO Box 221  
Attica, NY 14011*

*A/C Associates of New York, Inc  
121 Prospect Street  
Attica, NY 14011*

13 12 02 10

## SUPPLEMENTAL DECLARATIONS

Form #	Edition Title	Premium
ERR-COV	(01/15) Notice of Terrorism Insurance Coverage The portion of your annual premium that is attributable to coverage for acts of terrorism is \$0.00.	\$0

Form #	Edition Title	Premium												
EF-27MMIC	08/07 Replacement Cost Provision	\$0												
	<table border="1"> <thead> <tr> <th>LOC</th> <th>BLDG</th> <th>Property Covered on a Replacement Cost Basis</th> <th>Items Deleted from the section entitled What we do not cover.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2</td> <td>Coverage A</td> <td>None</td> </tr> <tr> <td>1</td> <td>3</td> <td>Coverage A</td> <td>None</td> </tr> </tbody> </table>	LOC	BLDG	Property Covered on a Replacement Cost Basis	Items Deleted from the section entitled What we do not cover.	1	2	Coverage A	None	1	3	Coverage A	None	
LOC	BLDG	Property Covered on a Replacement Cost Basis	Items Deleted from the section entitled What we do not cover.											
1	2	Coverage A	None											
1	3	Coverage A	None											

Form #	Edition Title	Premium
EF-345A	12/17 Equipment Breakdown Enhancement Endorsement	Incl.

Form #	Edition Title	Premium
LS-14	09/02 Exclusion - Athletic Participants	\$0

Form #	Edition Title	Premium
LS-43	09/02 No Food or Beverages for Consumption on Premises	\$0

Description of Premises & Operation:  
Cemetery Association  
Tool Shed  
Office Storage

Limits of Liability  
\$1,000,000 each occurrence  
\$2,000,000 products/completed operations aggregate

- Products Hazard  
 Completed Operations Hazard

# BUSINESS GENERAL LIABILITY INSURANCE SCHEDULE

This endorsement forms a part of the policy identified below:

Policy No.: **13120210** Policy Period **12-02-2020 to 12-02-2021**

Named Insured: **Attica Cemetery Association, Inc**

## SCHEDULE GENERAL LIABILITY HAZARDS

DESCRIPTION OF HAZARDS	CODE#	TR	PREMIUM		PROVISIONAL	
			BASIS	RATE	PREMIUM	
<i>Body Injury &amp; Property Damage</i>						
L B Premises - Operations						
1 1 Cemeteries Including All Buildings	10043	19	12 AC	19.88		239
1 1 Medical Payments	10043	19	12 AC	2.35		28
1 2 Warehouse - Storage, including Products & Completed Operations	10306	19	10,000 RE	20.83		209
1 2 Medical Payments	10306	19	10,000 RE	2.46		24
1 3 Warehouse - Storage, including Products & Completed Operations	10306	19	10,000 RE	20.83		209
1 3 Medical Payments	10306	19	10,000 RE	2.46		24

Escalators

None

Independent Contractors

None

L B Products/Completed Operations						
1 1 Cemeteries Including All Buildings	12025		110,000 RE	.68		74
1 2 Warehouse - Storage, including Products & Completed Operations	40067			.00		
1 3 Warehouse - Storage, including Products & Completed Operations	40067			.00		
Products/Completed Operations Minimum Charge			E	68		68

**Total Provisional Premium \$875**

Location of all premises owned by, rented to or controlled

(Enter "SAME" if same as on declarations page) by the named insured.

SAME

Interest of named insured in such premises

Owner

Part occupied by named insured

Entire

E - Units or Each AC- Acres

RE - Gross Receipts per \$1,000 -

The foregoing discloses all hazards insured hereunder known to exist at the effective date of this policy unless otherwise stated.

*Insureds Copy*

## New York State Disability Benefits Policy Summary

Dear Policyholder:

The following is a summary of your New York State DBL Policy (DBL), including Paid Family Leave (PFL) benefits if applicable. Please review this information and the pages that follow. If you require assistance or changes to your coverage, please contact your ShelterPoint Life producer.

Sincerely,

Policy Service  
ShelterPoint Life

**Policyholder:** ATTICA CEMETERY ASSOCIATION INC  
(VARIOUS NY LOCATIONS)

**Address:** PO BOX 221  
ATTICA NY 14011

**Your Policy Number:** DBL579400

**Effective Date of Coverage:** 01/01/2020

**Anniversary Date:** 01/01/2021

**Benefit Level:** Statutory Benefits

**Current Employee Count:** 1

**Billing Cycle:** Annual Billing Cycle

**Rate for Coverage:** DBL Rate: 21.00 per Male 45.60 per Female  
PFL Rate: 0.27% of Covered Payroll up to the annualized NYSAWW

**Your ShelterPoint Life Producer:** GEORGE KING BOSS AGENCY INC  
PO BOX 59  
ATTICA NY 14011  
716-591-2222

**The following Riders & Endorsements have been included:** \* Paid Family Leave Rider FORM (SPL DB 0919 F)



© Erie Insurance Place  
Scranton, PA 16520

**WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY WC 00 00 01A**  
INCLUDES COPYRIGHT MATERIAL OF THE NATIONAL COUNCIL ON COMPENSATION INSURANCE, USED WITH ITS PERMISSION  
**INFORMATION PAGE**

PRIOR POLICY NUMBER - Q96 5200109

<b>Agent</b> NN1039 A/C ASSOC OF NY INC	<b>Insurance Is Provided By</b> ERIE INSURANCE COMPANY 14664	<b>Policy Number</b> Q96 5200109
--	---	-------------------------------------

BRANCH  
CODE

**ITEM 1. Named Insured and Address**

ATTICA CEMETERY ASSOCIATION  
INC  
PO BOX 221  
ATTICA NY 14011-0221

AMENDMENT 02 \*\*\* EFFECTIVE 12/02/20 \*\*\* ATTACH THIS TO YOUR POLICY  
REASON FOR AMENDMENT- ELIM MERIT RATING FACTOR  
CORPORATION WYOMING  
OTHER WORKPLACES NOT SHOWN ABOVE - AS SCHEDULED  
RISK IDENTIFICATION NUMBER - 000358211

ITEM 2. THE POLICY PERIOD IS FROM 12/02/20 TO 12/02/21 AT THE INSUREDS  
MAILING ADDRESS.

ITEM 3.A. WORKERS COMPENSATION INSURANCE- PART ONE OF THE POLICY APPLIES TO THE  
WORKERS COMPENSATION LAW OF THE STATES LISTED HERE- NY.

ITEM 3.B. EMPLOYERS LIABILITY INSURANCE- PART TWO OF THE POLICY APPLIES TO WORK  
IN EACH STATE LISTED IN ITEM 3.A. THE LIMITS OF OUR LIABILITY UNDER PART TWO ARE:

BODILY INJURY BY ACCIDENT	\$100,000 EACH ACCIDENT
BODILY INJURY BY DISEASE	\$500,000 POLICY LIMIT
BODILY INJURY BY DISEASE	\$100,000 EACH EMPLOYEE

ITEM 3.C. OTHER STATES INSURANCE- PART THREE OF THE POLICY APPLIES TO THE  
STATES, IF ANY, LISTED HERE- ALL STATES EXCEPT ND, OH, WA, WY, STATES  
DESIGNATED IN ITEM 3.A.,

ITEM 3.D. SEE ATTACHED ENDORSEMENT SCHEDULE

ITEM 4. THE PREMIUM FOR THIS POLICY WILL BE DETERMINED BY OUR MANUALS OF RULES,  
CLASSIFICATIONS, RATES AND RATING PLANS. ALL INFORMATION REQUIRED BELOW IS  
SUBJECT TO VERIFICATION AND CHANGE BY AUDIT.

	SEE ATTACHED SCHEDULE OF OPERATIONS	14
CODE 0990	AMOUNT TO SATISFY POLICY MIN PREMIUM	656
CODE 0932	NEW YORK STATE ASSESSMENT 12.20%	\$82
	EXPENSE CONSTANT	210
	TOTAL ESTIMATED ANNUAL PREMIUM	\$962
	DEPOSIT PREMIUM	\$962
	CHANGE IN PREMIUM FOR REMAINDER OF POLICY PERIOD	\$0.00
MINIMUM PREMIUM	\$875	

RETURNED PAYMENT FEES WILL BE ADDED TO YOUR ACCOUNT.



\*\* SCHEDULE OF OPERATIONS \*\*

TEM 4. T LOC CODE NO	CLASSIFICATIONS	PREM BASIS TOTAL-EST ANN REMUN	RATE PER \$100 REMUN	EST ANNUAL PREMIUM
Y 001 9220	CEMETERY OPERATION AND DRIVERS	IF ANY	9.52	\$0
8810	CLERICAL OFFICE EMPLOYEES NOC	6,148	.15	\$9
8809	EXECUTIVE OFFICERS NOC - NOT FOREMEN, WORKERS OR SALESPERSONS	IF ANY	.24	0
	SUB-TOTAL			9
9740	TERRORISM		.058	4
9741	CATASTROPHE (OTHER THAN CERTIFIED ACTS OF TERRORISM)		.010	1
9046	CONSTRUCTION CLASS PREMIUM CREDIT			0 CR
	TOTAL FOR NEW YORK			\$14

TOTAL SCHEDULE OF  
OPERATIONS PREMIUM

\$14

\*\* SCHEDULE OF PRIMARY AND ADDITIONAL LOCATIONS \*\*

OC 001 103 PROSPECT ST, ATTICA, NY 14011

\*\* ENDORSEMENT SCHEDULE \*\*

THIS POLICY INCLUDES THESE ENDORSEMENTS AND SCHEDULES- WC-C1/15,  
C-310305B (NY), WC-UF4839 (NY), WC-000421D (NY), WC-310308 (NY), WC-UF4379  
NY), WC-UFB300 (NY), WC-UF2679 (NY), WC-000414A (NY), WC-310319I (NY),  
C-000422C (NY), WC-UF9585 (NY), WC-310404A (NY), WC-000419 (NY), WC-000422B  
NY), WC-000000C (NY), WC-000115 (NY), WC-310618 (NY), WC-UF5215 (NY), WC-UF0143  
NY), WC-UFB301 (NY), WC-UF3165 (NY), WC-UFB957 (NY), WC-000425 (NY).

\*\* MISCELLANEOUS INFORMATION PAGE SCHEDULE \*\*

ENDORSEMENT 305

THE FOLLOWING IS USED WITH WC310305B-  
NAME OF OFFICER  
OFFICE HELD

RICK STEVENS  
PRESIDENT

96 5200109

**SCHEDULE 3.12**

**Directors and Officers; Bank Accounts; Powers of Attorney**

**Officers:**

Rick Stevens, Vice President  
Jacqueline Perl, Secretary  
Roxanne Christensen, Treasurer  
Craig Wolcott, Sexton

**Directors:**

Rick Stevens  
Jacqueline Perl  
Roxanne Christensen  
Kim Clark  
Thomas Gadd  
John Goodridge  
Don Herman  
Tim Moran  
James Zeilman

**Bank Accounts:**

[SEE ATTACHED LIST]

## Perpetual Care

Treasury Note (47M) Face	Due 8/15/27 @2.25% acquisition value	\$47,000.00
Treasury Note (10M) Face	Due 2/15/28 @2.75% acquisition value	\$9,947.14
National Integrity #1100313100	Opened 11/13 Guaranteed rate 2.55% 10 yrs	\$20,000.00
National Integrity #1100236014	Opened 4/11 Guaranteed rate 3.40% 10 yrs	\$20,000.00
	<b>Total Investments 2020</b>	<b>\$96,947.14</b>
	Market Value of Stock 12/31/20	\$87,457.38

Key Bank Savings #858472902	Balance 2019	\$55,112.94
	9/20 Dep from NYS Unclaimed Funds	\$9,547.78
	10/20 Dep from NYS Unclaimed Funds	\$4,976.70
	10/20 Dep from NYS Unclaimed Funds	\$120,391.20
	11/20 As per Audit to Evelyn R Schurr Fund	-\$8,672.08
	11/20 Surplus as per NYS Audit to checking	-\$1,372.67
	11/20 Funds to checking for new annuity	-\$40,000.00
	12/20 Funds to checking for new annuity	-\$10,000.00
	2020 Interest	\$7.48
	<b>Total Savings 2020</b>	<b>\$129,991.35</b>
	<b>Total Balance Perpetual Care 2020</b>	<b>\$314,395.87</b>

### Schedule of Stock 12/31/2020

# of shares & company	..Rate.....	Market.....	Acquisition
202 Chevron	84.45.....	\$17,058.90.....	\$2,462.63
*38 Corteva	38.72.....	\$1,471.36	
**38 Dow	55.50.....	\$2,109.00	
38 DuPont	71.11.....	\$2,702.18.....	\$833.75
1024 Exxon	41.22.....	\$42,209.28.....	\$2,004.00
560 Pfizer	36.81.....	\$20,613.60.....	\$1,000.00
***69 Viatris	18.74.....	\$1,293.06	
	<b>Total</b>	<b>\$87,457.38</b>	<b>\$6,300.38</b>

\*4/2019 Spinoff of DowDupont. Received 1 share Dow for every 3 shares of DowDuPont.

\*\*6/2019 Spinoff of DowDuPont. Received 1 share Corteva for every 3 shares of DowDuPont.

\*\*\*11/2020 Spinoff of Pfizer. Received 0.124079 of a share of Viatris for every share of Pfizer.

### Stocks that were part of the NYS Unclaimed Funds 2020

Advansix 28 shares  
 Chemours 18 shares  
 Honeywell International 720 shares  
 Garrett Motion 72 shares  
 Resideo Technologies 120 shares  
 Vista Outdoors 162 shares

### As part of NYS Audit – Confirmed Bankrupt Stock

Delphi Automotive 26 shares (2006)  
 Solutia-Eastman Chemical 80 shares (2008)

**General Fund**

KeyBank Checking#858700280	Balance as of 12/31/2020		\$69,752.34
American National #NY105277	Opened 8/16 Guaranteed rate of 2.1% for 6 years	\$65,000.00	
	2/2020 Withdrew 10% to checking account	-\$6,500.00	
	Total Balance American National		\$58,500.00
	<b>Total Balance General Fund 2020</b>		<b>\$128,252.34</b>

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**Evelyn R Schurr Fund**

Five Star Bank #756620848	Opened 11/17/20		\$8,672.08
	Interest 2020		0.42
	<b>Total Balance Evelyn R Schurr Fund 2020</b>		<b>\$8,672.50</b>

XX

**Permanent Maintenance Fund**

Treasury Note (10M) Face	Due 2/28/21 @ 1.125% acquisition value		\$9,978.69
National Integrity#11002236013	Opened 4/11 Guaranteed rate 3.40% 10 yrs		\$20,000.00
	Total Investments		\$29,978.69
Key Bank Savings#858472961	Balance 2019	\$45,210.89	
	2/20 4th Q Lot Sales/Interments 2019	\$392.50	
	4/20 1st Q Lot Sales/Interments	\$197.50	
	5/20 Deposit CD #225011034	\$45,000.00	
	7/20 2nd Q Lot Sales/Interments	\$607.50	
	10/20 3rd Q Lot Sales/Interments	\$462.50	
	11/20 Surplus as per NYS Audit-to checking acct	-\$1,621.37	
	12/20 4th Q Lot Sales/Interments	\$675.00	
	Interest 2020	\$7.28	
	Total Savings 2020		\$90,931.80
	<b>Total Balance Permanent Maintenance 2020</b>		<b>\$120,910.49</b>

**Recap of Total Funds on Deposit**

2016 \$345,311	Key Bank \$290,675
2017 \$336,413	Five Star \$8,672
2018 \$366,503	US Treasury \$67,000
2019 \$358,247	Stock Value \$87,457
2020 \$572,231**	National Integrity \$60,000
**Added Stock Value to list	American National \$58,500
	US Treasury Acquisition -\$74
	<b>Grand Total \$572,231</b>

**SCHEDULE 3.13**

**Employees and Agents**

**Employees:**

Jacqueline Perl, Secretary

Roxanne Christensen, Treasurer

**SCHEDULE 3.14**

**Indebtedness**

None

**SCHEDULE 3.15**

**Material Contracts**

None

**SCHEDULE 3.16**

**Actions not in the ordinary course of business**

None

**SCHEDULE 3.17**

**Investigations and Litigation**

None

**SCHEDULE 3.18**

**Employee Claims**

None

**SCHEDULE 3.20**

**Employee Benefit Plans**

None