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

KATHY HOCHUL
GOVERNOR

CEMETERY BOARD

ROBERT J. RODRIGUEZ
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

JAMES V. MCDONALD, M.D., M.P.H.
ACTING COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director

CC: ROBERT VANDERBLES, Counsel

SUBJECT: THE WOODLAWN CEMETERY, NO. 03-002

RE: ADA ACCSSIBILITY: WOOLWORTH CHAPEL

DATE: FEBRUARY 16, 2023

The Woodlawn Cemetery (the Cemetery), located in the Woodlawn section of the Bronx, New York, seeks approval to replace the bathrooms in and add an ADA compliant parking area and ramp for its historic Woolworth Chapel, which can be accessed only via flights of stairs, with ADA-compliant bathrooms to be located in an underused portion of the entry hall to the chapel.

The Division recommends approval, subject to receipt of any local permits still outstanding.

Exhibits

A. Report of Senior Accountant Vince Gimondo (Jan. 30, 2023)
B. January 23, 2023, letter from David F. Fleming and Project Overview, attaching
    1. Major alteration application
    2. Major renovation report summary
    3. Board resolution
    4. Construction budget
    5. Cemetery map and report summary
    6. ADA parking additional details
    7. ADA restroom additional details
    8. ADA entry ramp additional details
    9. Schedule of income, expenses, and fund balances (DOS Schedule A)
    10. Annual report
    11. Financial statements
    12. Conflict of interest policy
    13. Excerpt from IRS Form 990

Background

The Woodlawn Cemetery, in the Woodlawn section of the Bronx, dates from 1863 and serves as the final resting place of many famous New Yorkers. The Cemetery comprises 398 acres, of which 16 remain developed and available, and includes several community mausoleums, a recently-renovated crematory, and the historic Woolworth Chapel (the subject of this application), which dates from 1935 and was built with a donation from a branch of the Woolworth family.

Project Overview

The City of New York has awarded a capital grant to allow the Cemetery to construct ADA-compliant bathrooms in the Woolworth Chapel. Right now the bathroom facilities are at the top or bottom of a flight of stairs and inaccessible to anyone with even modest mobility issues. The Cemetery uses the chapel for services in connection with burials and cremations and for other cemetery events.

The grant will cover all but approximately $100,000 of the $869,675 total cost of the project.

Compliance with 19 NYCRR Section 201.16

1) Whether the alteration will result in or avoid the destruction, damage to, modification or interference with existing graves and markers, crypts, mausoleums, roadways, and pathways:

The construction of the bathroom will not affect any graves, markers, crypts, or roadways. The construction does involve addition of a new pathway to allow chapel access via a ramp (the current entrance has stairs). There are no burials or mausoleum buildings in the area surrounding the chapel.

2) The location, design and duration of the major alteration:

See Exhibits 5-8. The Cemetery estimates that construction will take 9-12 months. The chapel will remain accessible during this time.

3) The financial impact on the applicant:

The Cemetery had over $146 million in its general fund (at market) as of December 31, 2021. It plans to spend only $100,000 of its own funds on this project, so the financial impact is negligible.

4) Whether the alteration will interfere with the lots or the interests of the lot owners:

The work will benefit lot owners by providing ADA accessible bathrooms and a ramp into the chapel.

5) Whether the alteration will be appropriate for cemetery purposes:

Making the chapel fully ADA accessible is obviously appropriate for cemetery purposes.

6) Whether the alteration will have an adverse impact on the surrounding community:

The alteration will benefit the surrounding community; there will be no adverse impact on the community during construction, given the limited scope of the work and the fact that the chapel is located within the cemetery.

7) Whether the alteration will have the potential to adversely affect the public health and safety, the environment, or natural resources:

Assuming the Cemetery follows New York City's permitting process (a recommended condition for New York State Cemetery Board (Board) approval) and all construction occurs according to applicable standards, this type of work will not adversely affect the public health and safety, environment, or natural resources.

Recommendation

This project will provide important improvements for the Cemetery by making the chapel fully ADA accessible at next to no cost to the Cemetery. When I visited the Cemetery on February 3, 2023, I saw the proposed parking area, ramp, and proposed bathroom area. The bathrooms will displace a hallway currently used for coat racks and not much else, so the project will not in any way negatively impact the historic nature of the chapel. Obviously, better access is a good thing, especially because the City is footing most of the bill.

The Division recommends approval, subject to receipt of any outstanding local permits.

EXHIBIT A

MEMORANDUM

DEPARTMENT OF STATE-DIVISION OF CEMETERIES

TO: LEWIS A. POLISHOOK, Director

FROM: VINCENT GIMONDO, Senior Accountant

SUBJECT: WOODLAWN CEMETERY
BRONX COUNTY, CEMETERY No. 03-002

RE: MAJOR RENOVATION
WOOLWORTH CHAPEL ACCESSIBILITY PROJECT

DATE: JANUARY 30, 2023

By application dated January 23, 2023, The Woodlawn Cemetery Association (the Cemetery) seeks confirmation that the New York State Cemetery Board does not object to its proposed renovations that include the installation of a new ADA (Americans with Disabilities Act) parking area at the chapel as well as an ADA bathroom and entry ramp.

THE PROJECT

The Cemetery applied for a grant to construct an ADA compliant project. This will bring them in compliance with regulations and open options for them. Because the chapel is not currently ADA compliant, they are limited from hosting some community events that can produce revenue. The Cemetery has secured a grant from the City of New York to enhance the accessibility of the Cemetery's Woolworth Chapel, along with ADA-compliant restrooms and entry ramp.

OVERVIEW OF THE PROJECT'S FINANCES

The Cemetery estimates the total cost of the project at $869,675. $100,000 will be withdrawn from the Cemetery's general fund and the balance of $769,675. will be funded by a grant from the City of New York. The general fund had a balance of $146,677,489 on 12/31/21.

Acres-Total	398	398	398	398
Acres-Developed	382	382	382	382
Acres-Developed and Available	16	16	16	16

	12/31/21	**12/31/20**	**12/31/19**	**12/31/18**
BURIALS AND LOT SALES				
Burials	1209	1409	1039	1072
# of lots (graves, crypts, niches) sold	1756.00	1841.00	835.00	

Operating Surplus/Loss	**12/31/21**	**12/31/20**	**12/31/19**	**12/31/18**
Total Receipts	$16,136,094.00	$16,216,266.00	$13,558,682.00	$12,790,316.00
Total Expense	$15,620,673.00	$15,343,593.00	$17,137,826.00	$15,977,256.00
Surplus/Loss	**$515,421.00**	**$872,673.00**	**-$3,579,144.00**	**-$3,186,940.00**

There are no Permanent Maintenance loans; the Cemetery has a permanent maintenance fund deficit and a payback schedule, which it is current on. The Cemetery is current with annual filings, fees, and has operated the past two years in a surplus. Conflict of interest statements are signed by the Cemetery's officers and trustees annually, and the Cemetery states that there are no related parties in this transaction.

Recommendation:

These renovations will improve visitor access to the building at minimal cost or risk to the Cemetery. They are fortunate to receive most of the funding from a grant. The Division recommends approval of this project.

EXHIBIT B

FEATHERSTONHAUGH, WILEY & CLYNE, LLP
ATTORNEYS AND COUNSELLORS AT LAW

111 WASHINGTON AVENUE, SUITE 501
ALBANY, NEW YORK 12210
WEBSITE: FWC-LAW.COM

DAVID F. FLEMING, JR.
CHIEF OPERATING OFFICER
dff@fwc-law.com

PHONE: (518) 436-0786
FAX: (518) 427-0452

January 23, 2023

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

Re: The Woodlawn Cemetery Association (30-002), The Bronx
Woolworth Chapel Accessibility Project

Dear Director Polishook:

The Woodlawn Cemetery has secured a grant from the City of New York to enhance the accessibility of the Cemetery's Woolworth Chapel. The proposed renovations include the installation of a new ADA parking area at the chapel, along with an ADA restroom and entry ramp. These changes will dramatically improve lot owner access to the building along with the ability of the Cemetery to continue to host events of importance to the community they serve.

This critical project will be completed at a cost of $869,675. $100,000 for the project will come from The Woodlawn Cemetery's General Fund and the balance will come from the City of New York grant.

The following materials outline the work to be done to execute this important update to the Woolworth Chapel. Our firm stands ready to answer any questions you might have in order to move this project forward. Please let me know if you require any additional information. Thank you.

Very truly yours,

Featherstonhaugh, Wiley & Clyne, LLP

David F. Fleming, Jr.

Attachments

WOODLAWN
CEMETERY • CREMATORY • CONSERVANCY

Woolworth Chapel ADA Improvements

Major Alteration Application

January 23, 2023

FWC
FEATHERSTONHAUGH, WILEY & CLYNE, LLP
ATTORNEYS AND COUNSELLORS AT LAW

111 WASHINGTON AVENUE, SUITE 501
ALBANY, NEW YORK 12210
WEBSITE: FWC-LAW.COM
PHONE: (518) 436-0786

WOODLAWN
CEMETERY • CREMATORY • CONSERVANCY

Woolworth Chapel Accessibility Project Overview

PROJECT:

The Woodlawn Cemetery's Board has provided unanimous consent to move forward with this Major Renovation Application following the awarding of a capital grant from New York City. This project will make a focal point of the Cemetery, the Woolworth Chapel, ADA accessible.

Specifically, the project will provide the addition of ADA parking at the Woolworth Chapel. It will also add an ADA restroom and ADA entry ramp.

The proposed project area is not immediately adjacent to burial areas and the proposed redesign will greatly enhance the Cemetery, make it more accessible, and able to better accommodate the community the Cemetery serves.

The overall work will be completed at a construction cost of $869,675. $100,000 for the project will come from The Woodlawn Cemetery's General Fund. $769,675 will be provided through a capital project grant from the City of New York.

Length of anticipated construction:

The project is estimated to take nine to twelve months to complete following the commencement of construction.

WOODLAWN
CEMETERY • CREMATORY • CONSERVANCY

Exhibits Presented

Exhibit 1	ADA Improvements DOS Major Alteration Application
Exhibit 2	Major Renovation Report Summary
Exhibit 3	The Woodlawn Resolution for Project Authorization
Exhibit 4	Project Construction Budget
Exhibit 5	Map of the Cemetery and Project Location
Exhibit 6	ADA Parking Addition Details
Exhibit 7	ADA Restroom Addition Details
Exhibit 8	ADA Entry Ramp Addition Details
Exhibit 9	DOS Schedule A
Exhibit 10	The Woodlawn Annual Financial Report
Exhibit 11	The Woodlawn Financial Statements
Exhibit 12	The Woodlawn Conflict of Interest Policy
Exhibit 13	The Woodlawn IRS Form 990 Part VII

Exhibit 1

ADA Improvements

DOS Major Alteration Application

NEW YORK STATE OF OPPORTUNITY. | 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
https://dos.ny.gov

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

BASIC INFORMATION

Cemetery Name The Woodlawn Cemetery Association	New York State – Cemetery Five Digit ID Number 3 — 2
Location of Cemetery: Street Address 4199 Webster Avenue	
City Bronx	or Town and Village	NY	Zip Code 10470
Contact Person Name: Thomas Howryletz	Title Director of Operations
Phone Number 718-408-5630	Email thowryletz@woodlawn.org	Date Form Completed 1/23/23
Cemetery Total Acres: 398.00	Cemetery Developed Acres: 382.00	Cemetery Acres Sold: 382.00
Does the cemetery have certificates of indebtedness or land shares? (This is not common) ☐ Yes ☒ No	

PROJECT DESCRIPTION

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

The Woodlawn Cemetery's Board has provided unanimous consent to move forward with this Major Renovation Application following the awarding of a capital grant from the City of New York. This project will make a focal point of the Cemetery, the Woolworth Chapel, ADA accessible.

Specifically, the project will provide the addition of ADA parking at the Woolworth Chapel. It will also add an ADA restroom and ADA entry ramp.

The proposed project area is not immediately adjacent to burial areas and the proposed redesign will greatly enhance the Cemetery, make it more accessible, and able to better accommodate the community the Cemetery serves.

The overall work will be completed at a construction cost of $869,675. $100,000 for the project will come from The Woodlawn Cemetery's General Fund. $769,675 will be provided through a capital project grant from the City of New York.

The project is more fully outlined in the attached application exhibits.

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

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

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

Will the alteration include any of the following activities?

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

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

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

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS

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

Please see the attached Exhibit 2. The project is not adjacent to existing graves.

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS (Continued)

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

Please see the attached exhibits. The duration of the project is approximately 9-12 months following the start of construction.

Describe the financial impact of the alteration on the cemetery.

The Cemetery will expend $100,000 and receive $769,675 for the balance of the project. The funds will come from the Cemetery's General Fund.

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

Please see the attached exhibits. The project will support the Cemetery's mission and services to lot owners.

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS (Continued)

How will the alteration be appropriate for cemetery purposes?

Please see the attached exhibits. Exhibit 2 has further detail.

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

The renovation will support the community the Cemetery's serves and will have no adverse impact.

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

The New York City building permit will be secured following approval of the project by the State Cemetery Board.

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

COST

Total Cost of Construction:	$ 869,675

ADDITIONAL REQUIRED DOCUMENTS

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

REQUIRED SCHEDULES

- Schedule A: summary detailing the last four years of income and expenses and fund balances as reported on your annual report; use the form found at https://dos.ny.gov/cemetery-operators#forms .
- Schedule B: anticipated annual revenue and expenses from the project if the project is anticipated to generate revenue; use the form found at https://dos.ny.gov/cemetery-operators#forms.
- If you are borrowing money to finance the project from a source other than the cemetery's permanent maintenance fund, attach an amortization schedule (this is not a Department of State form)
- Does the proposed project involve a related party? ☐ Yes ☐ No
  If yes, please complete Schedule C: Related Party Transactions.
  - A related party is an officer, director, or key person of the cemetery or their relatives, or entities of which these people own a specific percentage. For purposes of applications, entities affiliated with cemeteries (such as funeral entities for grandfathered standalone crematories) are related parties. For more information, please see the New York State Office of the Attorney General's guide to Conflict of Interest Policies available at: https://www.charitiesnys.com/pdfs/Charities_Conflict_of_Interest.pdf.

Exhibit 2

Major Renovation Report Summary

WOODLAWN
CEMETERY • CREMATORY • CONSERVANCY

Major Renovation Report

Woolworth Chapel ADA Improvements

§201.16 Major Renovation Information:

The Woodlawn Cemetery's Board has provided unanimous consent to move forward with this Major Renovation Application following the awarding of a capital grant from New York City. This project will make a focal point of the Cemetery, the Woolworth Chapel, ADA accessible.

Specifically, the project will provide the addition of ADA parking at the Woolworth Chapel. It will also add an ADA restroom and ADA entry ramp.

The proposed project area is not immediately adjacent to burial areas and the proposed redesign will greatly enhance the Cemetery, make it more accessible, and able to better accommodate the communities the Cemetery serves.

The following is an outline of §201.16 required information related to the scope of this project.

(c)(1): Any modification or interference with existing graves and markers, crypts, mausoleums, roadways, and pathways resulting from the project

The renovation proposed will not result in any destruction, damage to, modification or interfere with existing graves and markers, crypts, mausoleums, roadways or paths. The project area is located away from existing graves and will enhance parking and safer path access at the property.

(c)(2) Location, design, and duration of the major renovation

The location of the project is more fully detailed in the accompanying mapping in Exhibit 5. This work would commence soon after approvals are received and construction will take approximately nine to twelve months.

None of the construction work in this area will interfere with normal operations of the cemetery.

(c)(3) Financial impact on the applicant

This project will enhance Cemetery parking and access. The funding for the project will come from The Woodlawn Cemetery's General Fund ($100,000) and the City of New York ($769,675).

(c)(4) Impact on lot owners

This project will not interfere with specific lots but will greatly enhance accessibility for our lot owners and the greater communities served by The Woodlawn.

(c)(5) Appropriateness for cemetery purposes

The renovation will be appropriate for the Cemetery's purposes as it is a continuation of cemetery operations and a modernization of existing assets. The project will enhance the Cemetery's landscape and accessibility.

(c)(6) Any adverse impact on the surrounding community

The renovation will not have an adverse impact on the surrounding community.

(c)(7) Effect on public health and safety, the environment, or natural resources

This project will not have any potential to adversely affect the public health and safety, the environment or any natural resources.

(c)(8) Measures taken to minimize or eliminate hazards to public health and safety, the environment, or natural resources.

The implementation of this project will not have any potential to adversely affect the public health and safety, the environment or any natural resources. The project will enhance accessibility for those that utilize the Cemetery.

(d) Approvals and Permits

The minutes of Pinelawn's Board authorizing the parking construction project may be found attached as Exhibit 3.

Upon receipt of a favorable determination of this project by the Division for Cemeteries and the State Cemetery Board and the issuance of a City Building Permit, The Woodlawn expects construction would begin as soon as possible and will last approximately nine to twelve months.

Exhibit 3

Resolution for Project Authorization

MINUTES OF THE MEETING OF THE WOODLAWN CEMETERY BOARD OF TRUSTEES
MARCH 17, 2022

Dr. Ferrer also informed the Board that an application had been submitted and a grant had been awarded for capital funding from New York City in the amount of $769,675, with a required match of $100,000, for the addition of ADA compliant bathrooms, ADA access to the Woolworth Chapel and other improvements to the building.

Upon the motion duly made and unanimously adopted:

> **RESOLVED, to accept the capital grant funding from New York City in the amount of $769,675, with a required match of $100,000, for the addition of ADA compliant bathrooms, ADA access to the Woolworth Chapel and other improvements to the building as well.**

Exhibit 4

Project Construction Budget

WOODLAWN

CEMETERY • CREMATORY • CONSERVANCY

WOOLWORTH CHAPEL ADA IMPROVEMENTS

JST ARCHITECTS

ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
February 16, 2021

WOODLAWN
CEMETERY • CREMATORY • CONSERVANCY

Woolworth Accessibility Project Budget

North and South Entrance: **$75,000**
Replacement of Doors, Door Hardware to make north and south entrance barrier free
**This will be covered by the amount that The Woodlawn is contributing to the project.*

Add Accessible WC at 1st floor: **$125,000**

Replacement of 4 Round Windows: **$60,000**

Modify portal: **$120,000**
Modify portal for handicap accessibility to accommodate ADA ramp.

Parking Lot Area: **$200,000**
Reconstruct the south and east parking lot areas adjacent to ADA ramp.

Install exterior lighting: **$75,000**

Architect and Engineering Services: **$85,150**

NYC Administration Fees: **$18,503**

Contingency: **$111,022**
Total Project Cost ***$869,675***

Less Cemetery Match: **$100,000**

Total NYC Capital Grant: **$769,675**

Exhibit 5

Map of the Cemetery and Project Location

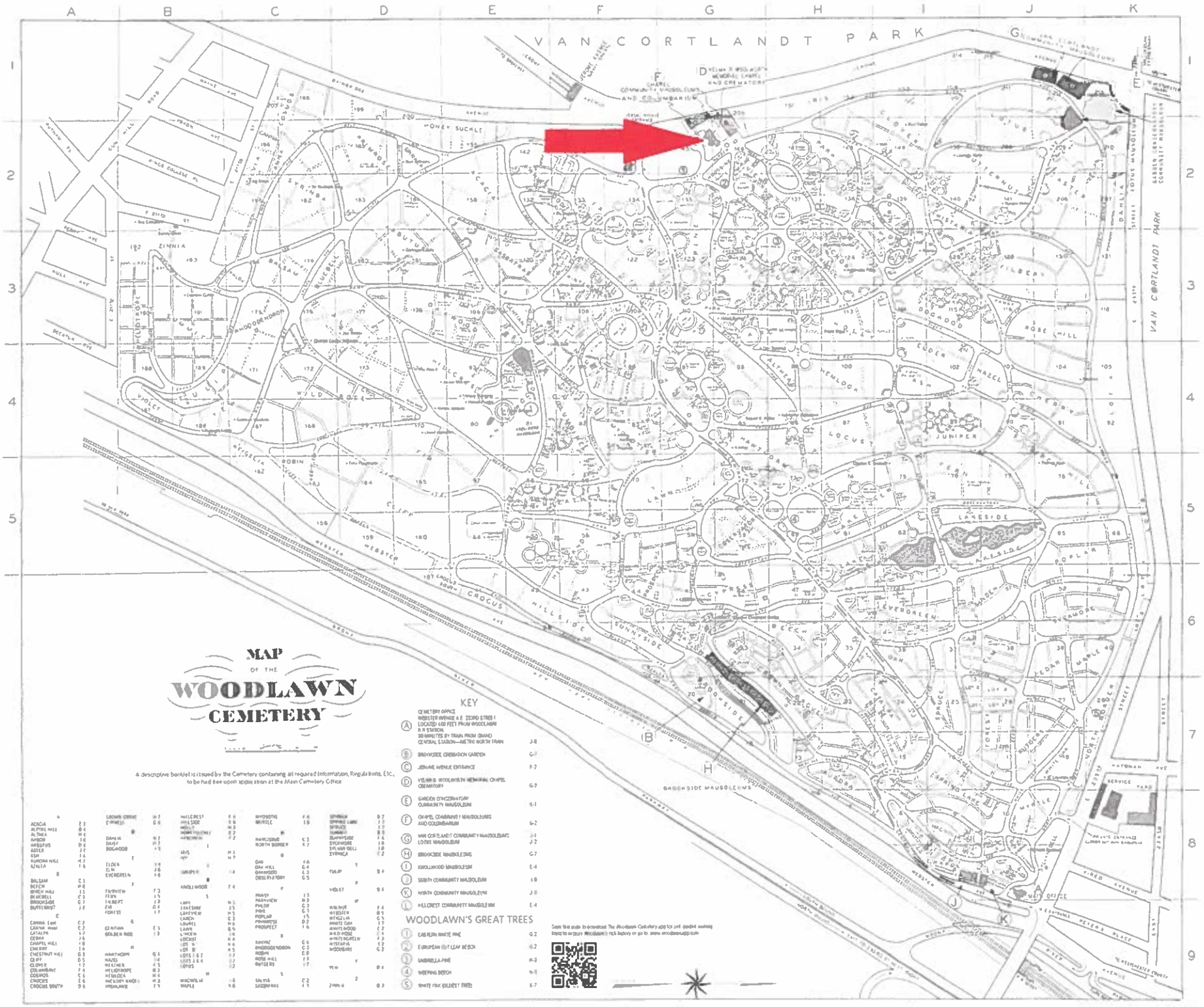

MAP
OF THE
WOODLAWN
CEMETERY
A descriptive booklet is issued by the Cemetery containing all required information, Regulations, Etc., to be had free upon application at the Main Cemetery Office
KEY
WOODLAWN'S GREAT TREES
VAN CORTLANDT PARK
VAN CORTLANDT PARK
MONEY SUCKLE
ZINNIA
WILD ROSE
VIOLET
ROBIN
WEBSTER
CROCUS
HILLSIDE
SUNNYSIDE
DOGWOOD
JUNIPER
LAKESIDE
POPLAR
EVERGREEN
BEECH
OAK
CEDAR
MAPLE
SPRUCE
FOREST
WILLOW
WHITE OAK
LEARNING LANE
BROOKSIDE MAUSOLEUMS
SERVICE YARD
FIRED AVENUE
OFFICE
RESIDENCE
PETER'S PLACE
NORTH BROADWAY
WATERMAN AVE
PRIVATE ENTRANCE
CLOSED BY 6PM SUNDAYS

Exhibit 6

ADA Parking Addition Details

WOODLAWN

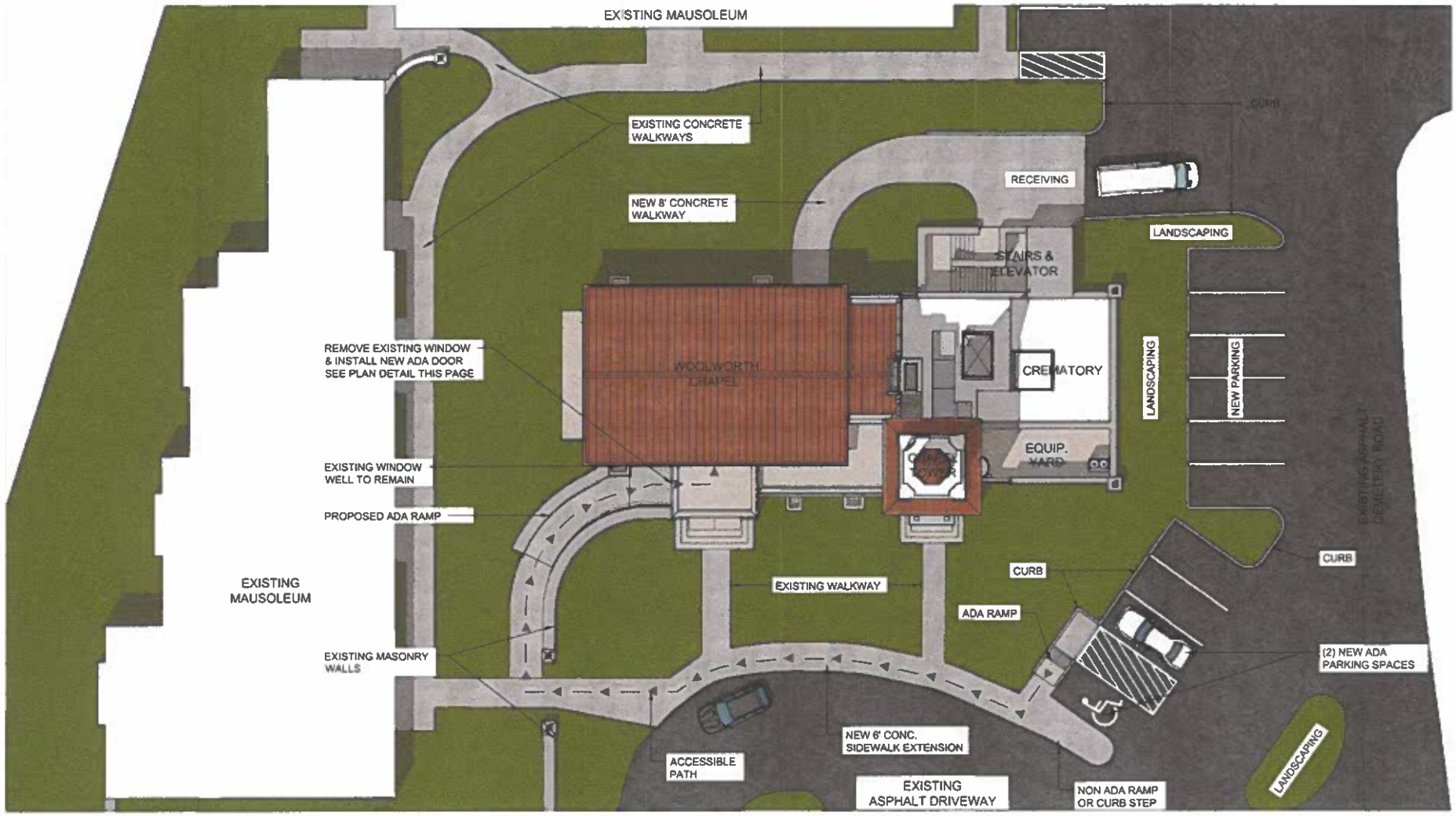
CEMETERY • CREMATORY • CONSERVANCY

ADA PARKING ADDITION

JST ARCHITECTS

ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
February 16, 2021



PROPOSED PARKING PLAN

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
February 16, 2021

PROPOSED PARKING 3D

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
February 16, 2021

PROPOSED PARKING 3D

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
February 16, 2021

PROPOSED PARKING 3D

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
February 16, 2021

Exhibit 7

ADA Restroom Addition Details

WOODLAWN

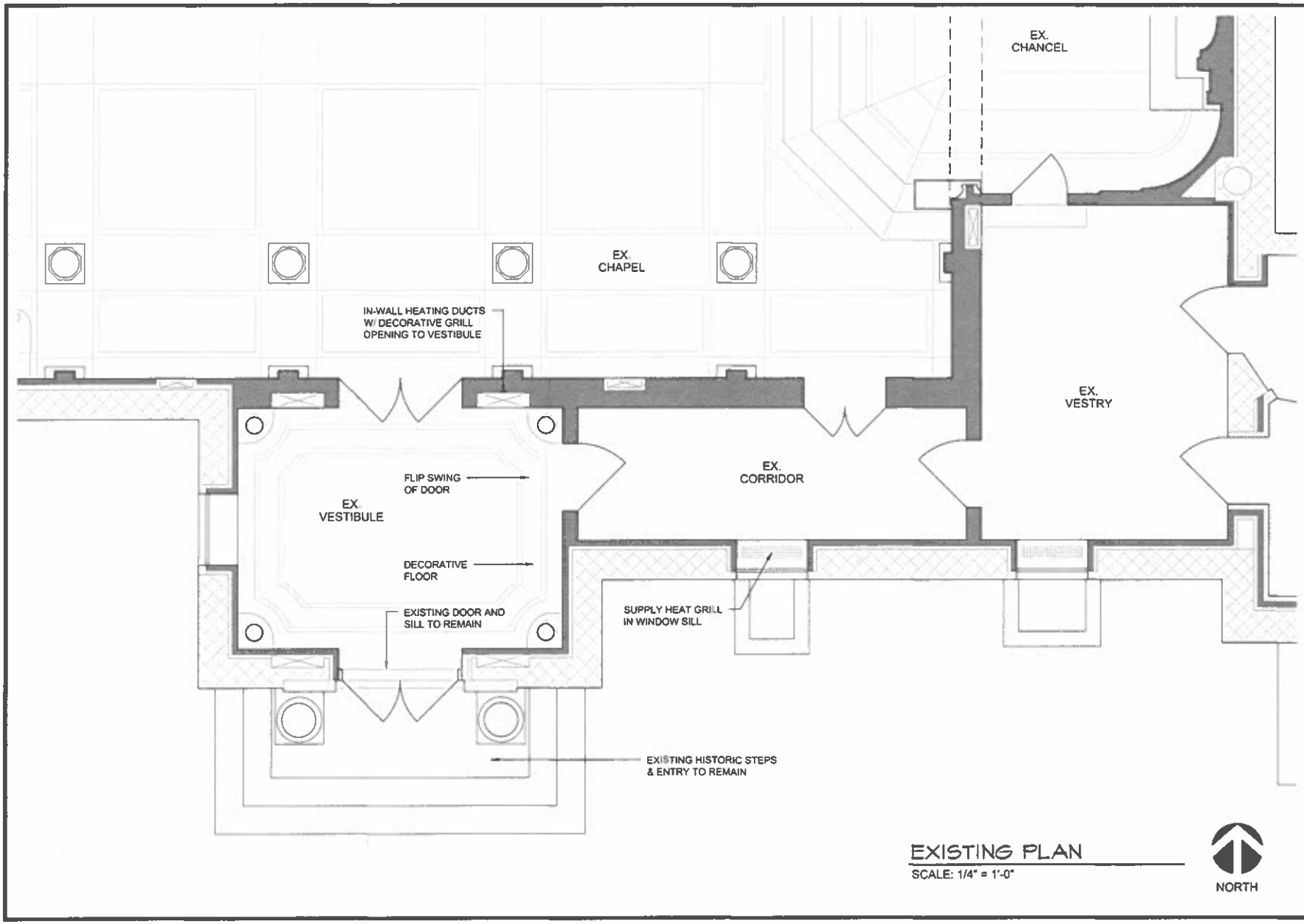
CEMETERY • CREMATORY • CONSERVANCY

ADA RESTROOM ADDITION

JST ARCHITECTS

ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
February 16, 2021



EXISTING PLAN

SCALE: 1/4" = 1'-0"

DATE: MARCH 09, 2021

ROBERT C.
KILLINGSWORTH
ARCHITECTURE | PLANNING
MAUSOLEUM| CEMETERY | INTERIORS
4144 N CENTRAL EXPY, SUITE 880
DALLAS, TEXAS, 75204
214.522.4033

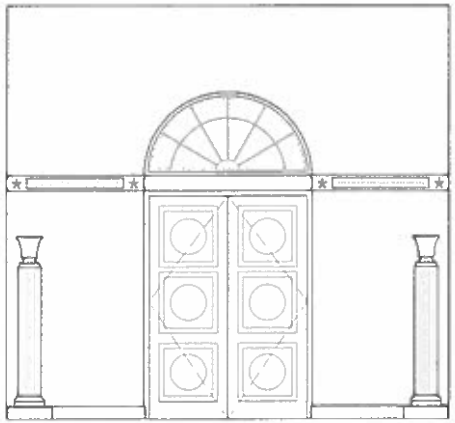
ADA RESTROOM

WOOLWORTH CHAPEL

WOODLAWN CEMETERY
BRONX, NEW YORK

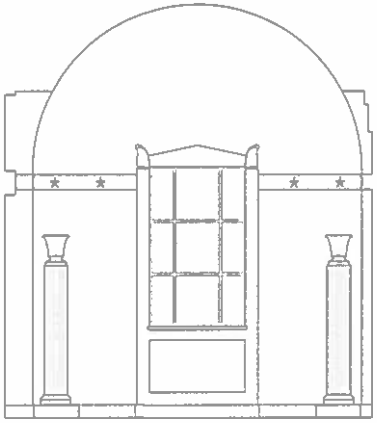
RR-EX

JOB NUMBER:



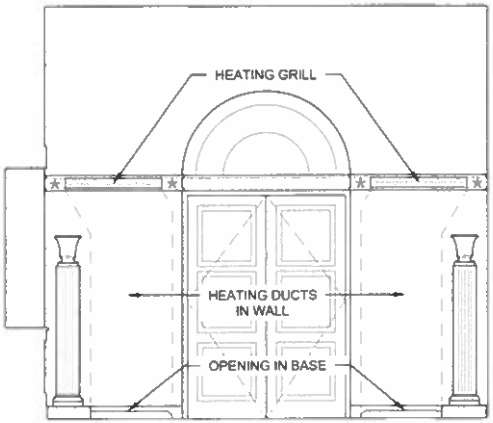
EXISTING
VESTIBULE
SOUTH WALL

SCALE: 1/4" = 1'-0"



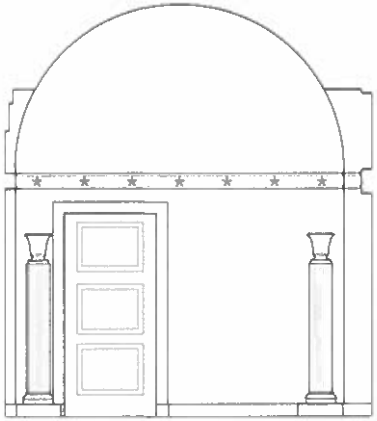
EXISTING
VESTIBULE
WEST WALL

SCALE: 1/4" = 1'-0"



EXISTING
VESTIBULE
NORTH WALL

SCALE: 1/4" = 1'-0"



EXISTING
VESTIBULE
EAST WALL

SCALE: 1/4" = 1'-0"

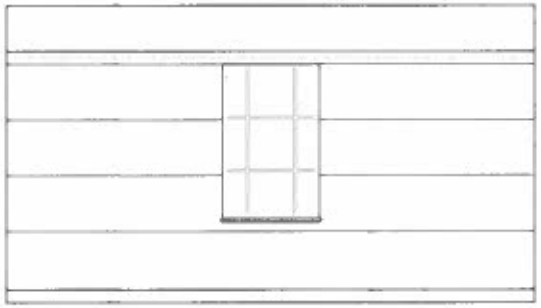
DATE: MARCH 09, 2021

ROBERT C.
KILLINGSWORTH
ARCHITECTURE | PLANNING
MAUSOLEUM| CEMETERY | INTERIORS
4144 N. CENTRAL EXPY, SUITE 880
DALLAS, TEXAS, 75204
214.522.4033

ADA RESTROOM
WOOLWORTH CHAPEL
WOODLAWN CEMETERY
BRONX, NEW YORK

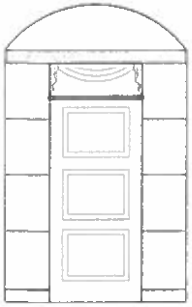
INT-ELEVS 01

JOB NUMBER:



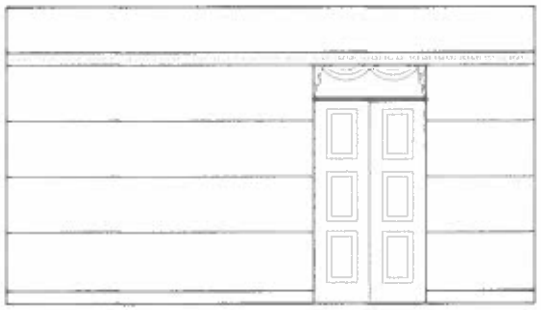
EXISTING CORRIDOR SOUTH WALL

SCALE: 1/4" = 1'-0"



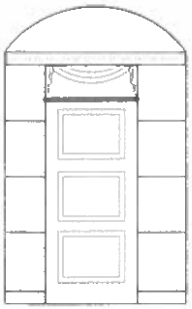
EXISTING CORRIDOR NORTH WALL

SCALE: 1/4" = 1'-0"



EXISTING CORRIDOR NORTH WALL

SCALE: 1/4" = 1'-0"



EXISTING CORRIDOR WEST WALL

SCALE: 1/4" = 1'-0"

DATE: MARCH 09, 2021

ROBERT C. KILLINGSWORTH
ARCHITECTURE | PLANNING
MAUSOLEUM| CEMETERY | INTERIORS
4144 N. CENTRAL EXPY. SUITE 850
DALLAS, TEXAS, 75204
214.522.4033

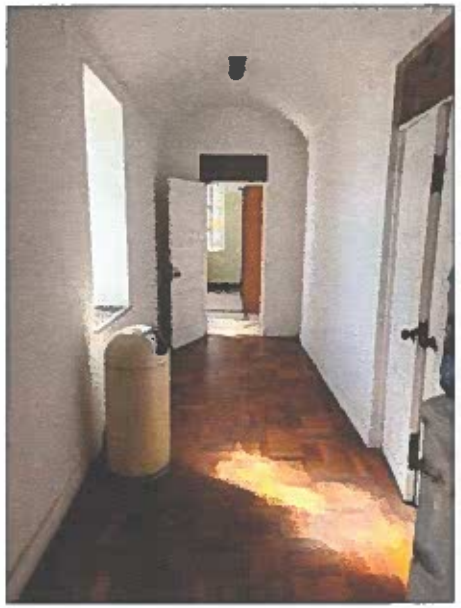
ADA RESTROOM

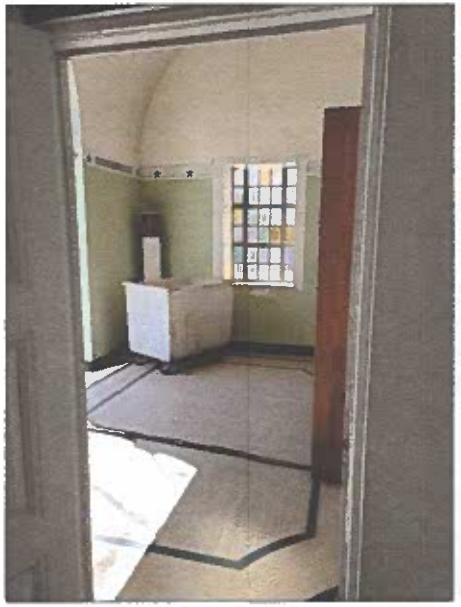
WOOLWORTH CHAPEL

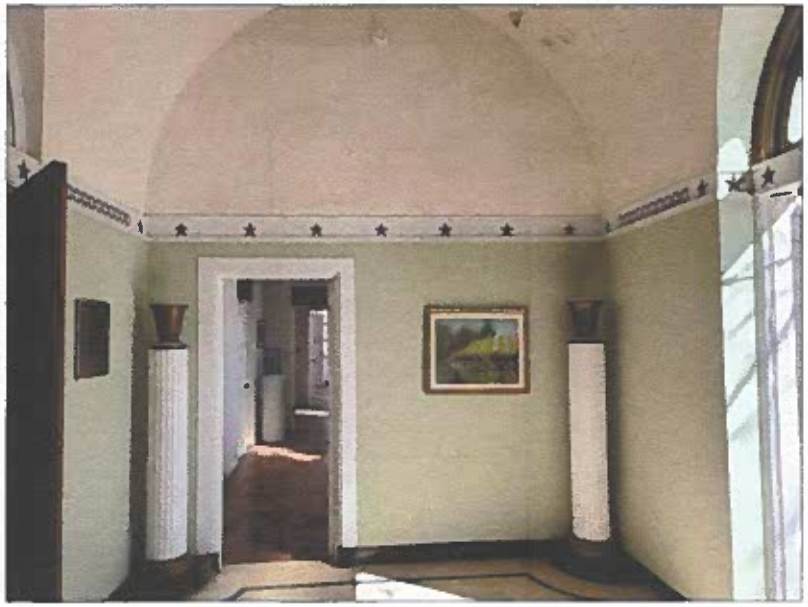
WOODLAWN CEMETERY
BRONX, NEW YORK

INT-ELEVS 02

JOB NUMBER:







DATE: MARCH 09. 2021

ROBERT C. KILLINGSWORTH
ARCHITECTURE | PLANNING
MAUSOLEUM | CEMETERY | INTERIORS
4144 N. CENTRAL EXPY. SUITE 860
DALLAS, TEXAS, 75204
214.522.4933

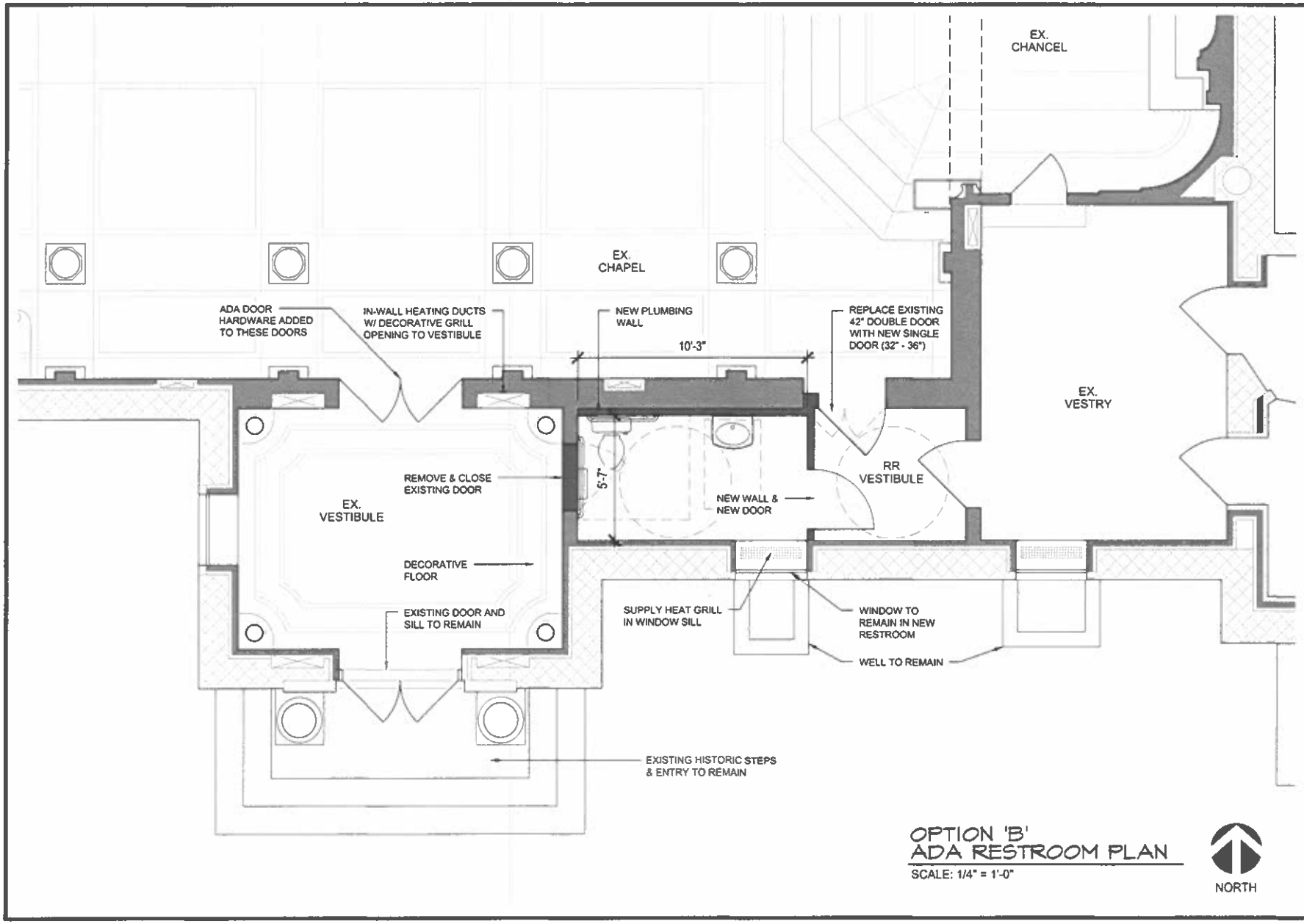
ADA RESTROOM

WOOLWORTH CHAPEL

WOODLAWN CEMETERY
BRONX, NEW YORK

RR-PHOTOS

JOB NUMBER:



OPTION 'B'
ADA RESTROOM PLAN
SCALE: 1/4" = 1'-0"

NORTH

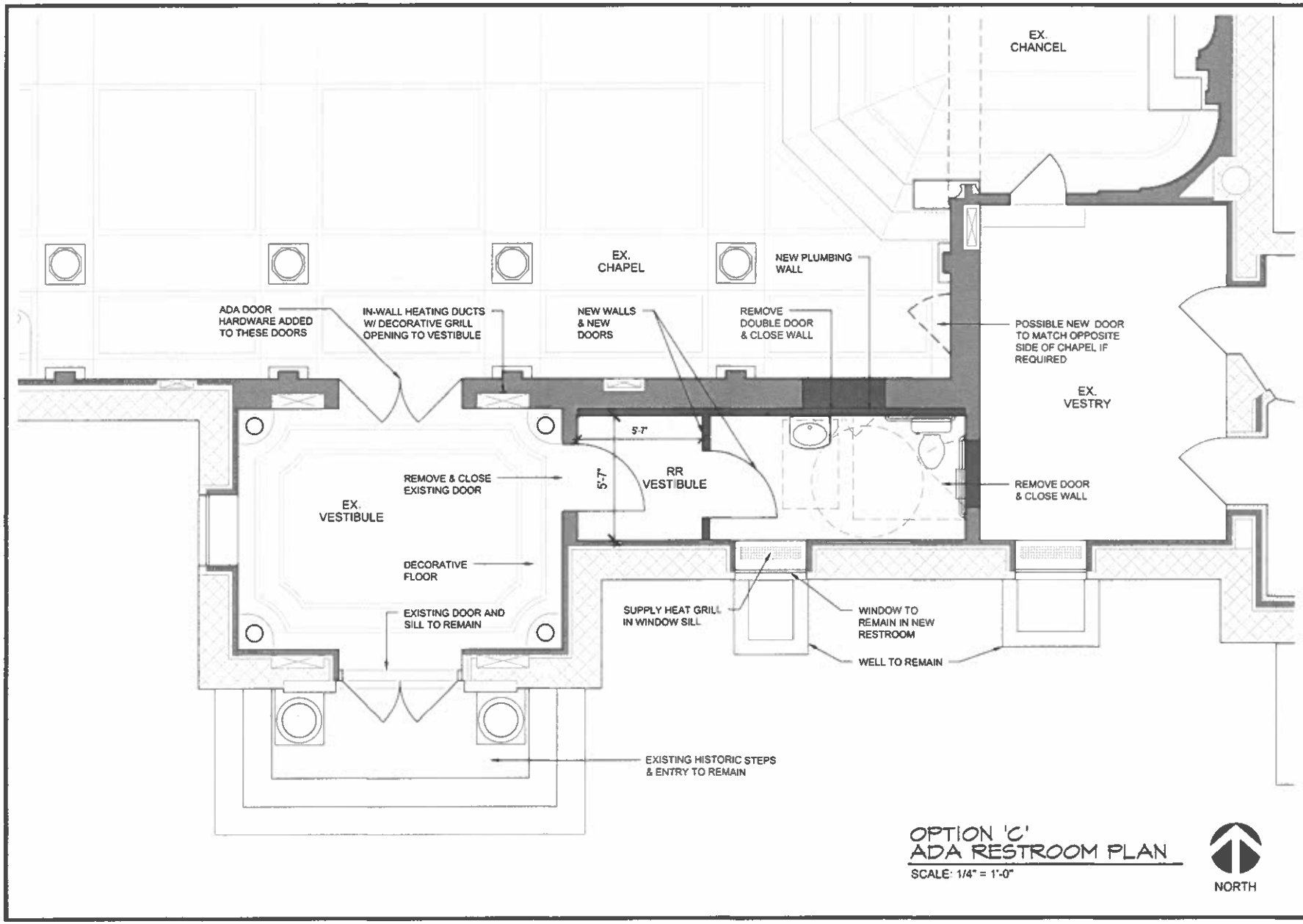
DATE: MARCH 09, 2021

ROBERT C. KILLINGSWORTH
ARCHITECTURE | PLANNING
MAUSOLEUM| CEMETERY | INTERIORS
4144 N. CENTRAL EXPY. SUITE 880
DALLAS, TEXAS, 75204
214.522.4033

ADA RESTROOM
WOOLWORTH CHAPEL
WOODLAWN CEMETERY
BRONX, NEW YORK

RR-A

JOB NUMBER:



OPTION 'C'
ADA RESTROOM PLAN
SCALE: 1/4" = 1'-0"

DATE: MARCH 09, 2021

ROBERT C. KILLINGSWORTH
ARCHITECTURE | PLANNING
MAUSOLEUM| CEMETERY | INTERIORS
4144 N. CENTRAL EXPY. SUITE 860
DALLAS, TEXAS, 75204
214.522.4033

ADA RESTROOM
WOOLWORTH CHAPEL
WOODLAWN CEMETERY
BRONX, NEW YORK

RR-B

JOB NUMBER:

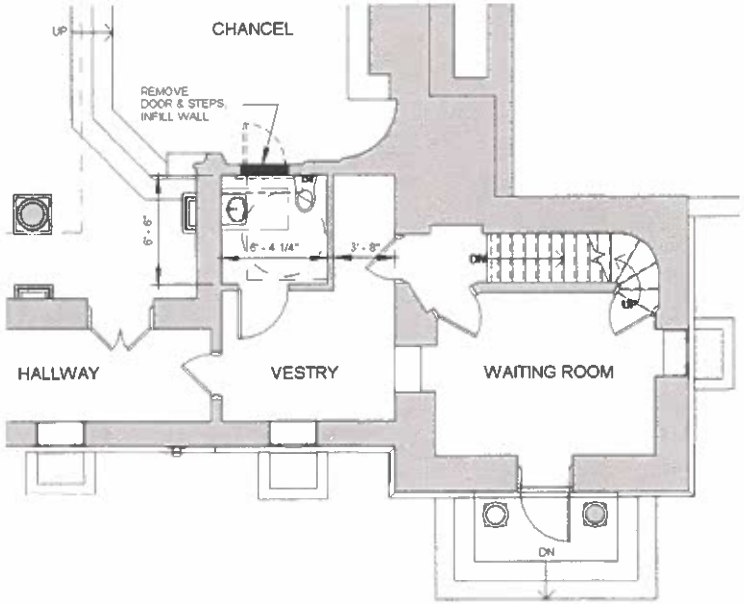
6. Potential New Work

Adding Accessible Bathroom Facilities

The Wating Room at the first floor of the Tower appears to be just short of available space accommodate a new accessible unisex bathroom and its related clearances to other elements, including a window, doorway, and staircase. Moreover, the Waiting Room has elaborate panelled walls and cornices which would be significantly compromised.

Instead, we recommend creating a new accessible unisex bathroom at what is now the Vestry, which is conveneiently located and lacks historic features and details. However, doing so will require abandoning the steps and door connceting the Vestry to the Chancel.

The following concept plan generally illustrates one possible planning appproach:



4.8 Building and Life Safety Narrative Report

Executive Summary

Currently, Woolworth Memorial Chapel is not provided with life safety, fire protection and accessibility elements necessary for the ongoing use of the rehabilitated building. Among these are:

- Lack of exit signs and emergency lighting
- Lack of panic hardware
- Lack of handrails on stairs
- Lack of accessible entrance and other accessible features
- Lack of accessible bathrooms.
- Mechanical system deficiencies (see also the Mechanical Narrative Report)
- Electrical system deficiencies (see also the Electrical Narrative Report)
- Plumbing system deficiencies (see also the Plumbing Narrative Report)

Unfortunately, at this time there is no way to determine the extent of required code upgrades, as this will depend on how a restoration project is packaged in terms of scope, schedule, and cost, and the cooperation of the authorities with regard to proposed variances. The building code has various percentage of construction cost value triggers that require code compliance. One such example is construction cost exceeding 60% of the value of the building. Depending on the anticipated scope of the work, some or all of these triggers could be exceeded.

We expect that the historic nature of Woolworth Chapel and its status within the National Historic Landmark would weigh positively on the outcome of variance requests, but this cannot be known without initiating discussions with the authorities on a aspecific scope of proposed renovation work.

Exhibit 8

ADA Entry Ramp Addition Details

WOODLAWN

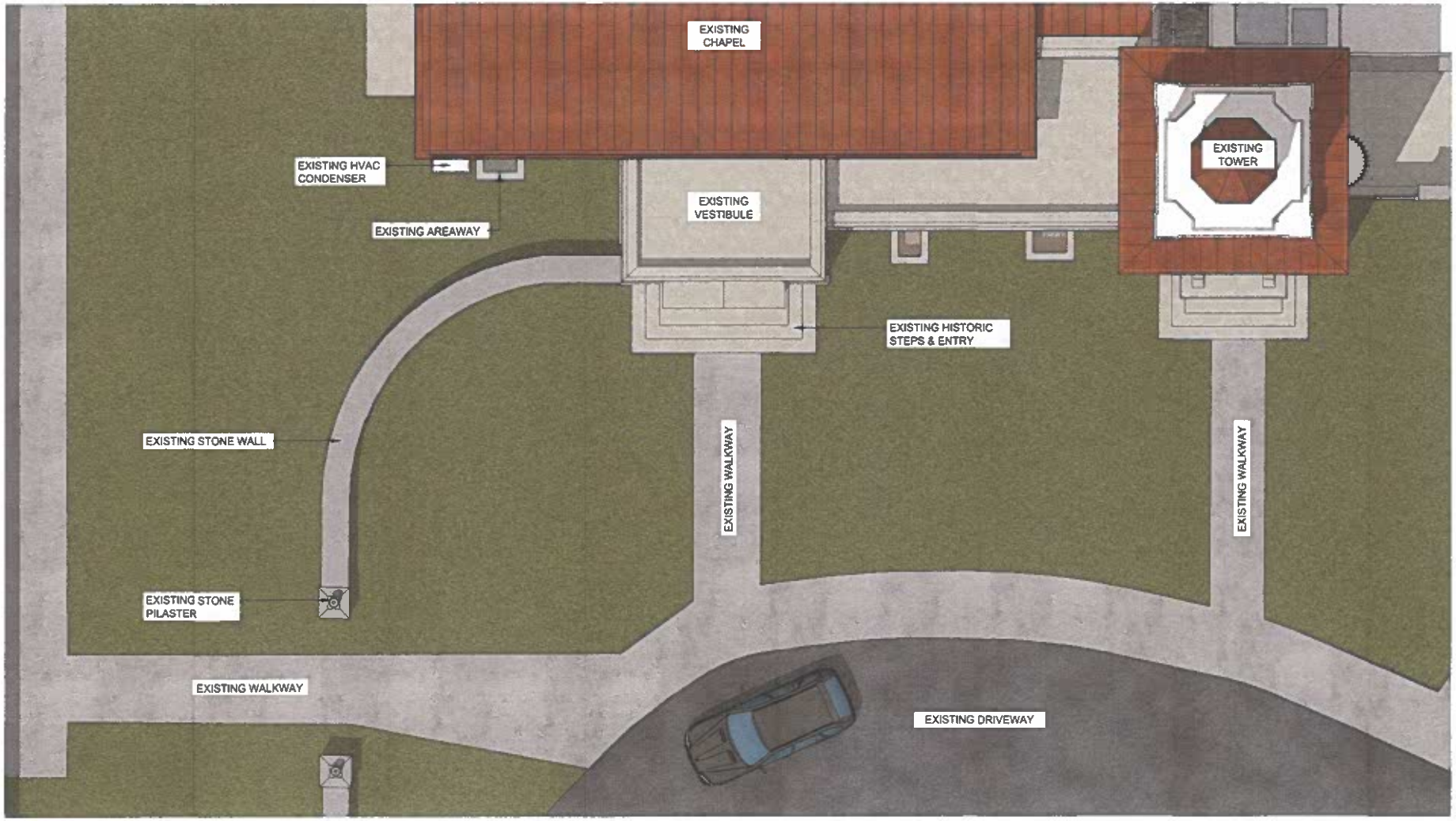
CEMETERY • CREMATORY • CONSERVANCY

ADA ENTRY RAMP ADDITION

JST ARCHITECTS

ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

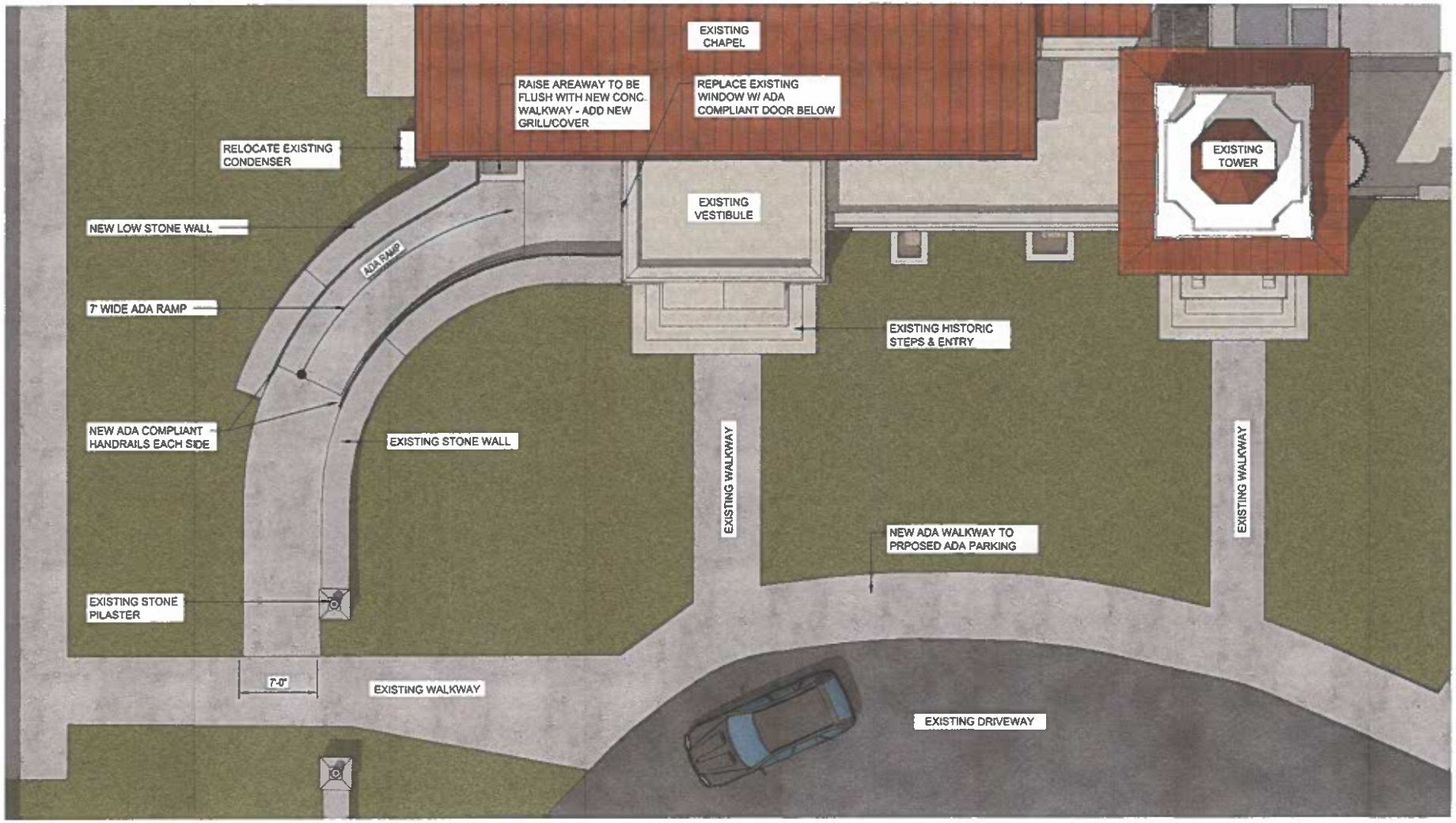
The Woodlawn Cemetery
Bronx, New York
February 16, 2021



EXISTING CONDITIONS PLAN

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021



PROPOSED ACCESSIBLE RAMP PLAN - CURVED RAMP

JST ARCHITECTS

ARCHITECTS | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021

EXISTING CONDITIONS

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021

PROPOSED ACCESSIBLE RAMP - OPTION 'A' - CURVED RAMP

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM / CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021

PROPOSED ACCESSIBLE RAMP - OPTION 'B' - CURVED RAMP

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021

EXISTING CONDITIONS

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021

PROPOSED ACCESSIBLE RAMP - OPTION 'A' - CURVED RAMP

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021

PROPOSED ACCESSIBLE RAMP - OPTION 'B' - CURVED RAMP

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021

EXISTING CONDITIONS

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021

PROPOSED ACCESSIBLE RAMP - OPTION 'A' - CURVED RAMP

JST ARCHITECTS

ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021

PROPOSED ACCESSIBLE RAMP - OPTION 'B' - CURVED RAMP

JST ARCHITECTS
ARCHITECTURE | PLANNING | MAUSOLEUM | CEMETERY | INTERIORS

The Woodlawn Cemetery
Bronx, New York
June 01, 2021

Exhibit 9

DOS Schedule A

NEW YORK STATE OF OPPORTUNITY. | Division of Cemeteries

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

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

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

Cemetery Name	New York State Cemetery Five Digit ID Number
The Woodlawn Cemetery	03 — 002

YEAR ENDING *(enter last date of year reporting for each column, i.e. 12/31/20)*	**12/31/21**	**12/31/20**	**12/31/19**	**12/31/18**
SIZE AND INVENTORY				
Acres-Total	398.00	398.00	398.00	398.00
Acres-Developed	382.00	382.00	382.00	382.00
Acres-Developed and Available	16.00	16.00	16.00	16.00
BURIALS AND LOT SALES				
Burials	1,209.00	1,409.00	1,039.00	1,072.00
Number of lots (graves, crypts, niches) sold	1,756.00	1,841.00	835.00	
INCOME (RECEIPTS)				
Lots and grave sales	$ 12.929.058,00	$ 12,772,145.00	$ 9,701,703.00	$ 7,818,579.00
Interment fees	$ 1,476,400.00	$ 2,114,413.00	$ 1,758,919.00	$ 1,338,477.00
Foundations	$ 192,333.00	$ 166,640.00	$ 134,348.00	$ 12,500.00
Dividends and interest	$ 94,673.00	$ 67,704.00	$ 59,323.00	$ 48,213.00
Donations				
Other-specify; Annual Care Accessories attach additional sheet(s) as needed	$ 400,481.00	$ 188,572.00	$ 354,930.00	
Other-specify; Cremations attach additional sheet(s) as needed	$ 299,738.00	$ 648,526.00	$ 1,016,917.00	$ 1,167,412.00
Other-specify; Other attach additional sheet(s) as needed	$ 743,411.00	$ 258,266.00	$ 532,542.00	$ 2,405,135.00
TOTAL RECEIPTS	$ 16,136,094.00	$ 16,216,266.00	$ 13,558,682.00	$ 12,790,316.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name	New York State Cemetery Five Digit ID Number
The Woodlawn Cemetery	03 002

YEAR ENDING	12/31/21	12/31/20	12/31/19	12/31/18
EXPENSES (DISBURSEMENTS)				
Employee Wages	$ 5,599,811.00	$ 6,603,525.00	$ 6,005,741.00	$ 5,577,027.00
Independent Contractor Grave Openings				
Independent Contractor Maintenance and Mowing	$ 1,518,328.00	$ 1,847,365.00	$ 1,618,534.00	$ 1,529,499.00
Salaries of Officers	$ 1,017,134.00	$ 908,577.00	$ 862,938.00	$ 693,678.00
Supplies and Repairs	$ 1,321,769.00	$ 1,173,806.00	$ 1,562,607.00	$ 1,519,462.00
Equipment	$ 49,861.00	$ 89,210.00	$ 93,882.00	$ 268,625.00
Insurance – General Liability	$ 650,792.00	$ 636,327.00	$ 413,899.00	$ 77,034.00
Workers Compensation	$ 160,424.00	$ 175,140.00	$ 233,475.00	$ 278,709.00
Commercial Crime/ Employee Dishonesty				
Vandalism and Assessment Fee	$ 13,995.00	$ 12,621.00	$ 25,341.00	$ 24,222.00
Other – specify; Other (attach additional sheet as needed)	$ 5,288,559.00	$ 3,897,022.00	$ 6,321,409.00	$ 6,009,000.00
Other – specify; (attach additional sheet as needed)				
Other – specify; (attach additional sheet as needed)				
TOTAL DISBURSEMENTS	$ 15,620,673.00	$ 15,343,593.00	$ 17,137,826.00	$ 15,977,256.00
OPERATING SURPLUS (LOSS)	$ 515,421.00	$ 872,673.00	-$ 3,579,144.00	-$ 3,186,940.00
INTER-FUND TRANSFERS				
Transfers To Operating Account				
From permanent maintenance fund (retained income from previous years)	$ 0.00	$ 0.00	$ 0.00	$ 0.00
From other funds (i.e., perpetual care, special, bequests, pre-need, etc.)	$ 0.00	$ 0.00	$ 0.00	$ 0.00
TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Transfers From Operating Account				
To permanent maintenance fund	$ 0.00	$ 0.00	$ 0.00	$ 0.00
To other funds (i.e., perpetual care, special, bequests, pre-need, etc.)	$ 0.00	$ 0.00	$ 0.00	$ 0.00
TOTAL TRANSFERS FROM OTHER FUNDS FROM OPERATING ACCOUNT	$ 0.00	$ 0.00	$ 0.00	$ 0.00

SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name	New York State Cemetery Five Digit ID Number
The Woodlawn Cemetery	03 002

YEAR ENDING	12/31/21	12/31/20	12/31/19	12/31/18
FINANCIAL ASSETS (FUND BALANCES)				
General Fund	$ 146,677,489.00	$ 159,333,627.00	$ 147,358,038.00	$ 222,697,453.00
Permanent Maintenance Fund	$ 51,653,769.00	$ 46,816,531.00	$ 44,320,267.00	$ 37,942,893.00
Perpetual Care	$ 36,680,775.00	$ 24,216,229.00	$ 16,477,497.00	$ 13,990,299.00
Special Trust	$ 13,828,967.00	$ 15,955,712.00	$ 15,997,580.00	$ 13,007,134.00
Other	$ 20,484,026.00	$ 23,300,968.00	$ 17,686,725.00	$ 15,359,421.00
TOTAL FINANCIAL ASSETS	$ 269,325,026.00	$ 269,623,067.00	$ 241,840,107.00	$ 302,997,200.00
PER ACRE ANALYSIS`				
Total Income Per Developed Acre	$ 42,241.08	$ 42,450.96	$ 35,493.93	$ 33,482.50
Total Expense Per Developed Acre	$ 40,891.81	$ 40,166.47	$ 44,863.42	$ 41,825.28
Net Income (Loss) Per Developed Acre	$ 1,349.27	$ 2,284.48	-$ 9,369.49	-$ 8,342.77
Funds Per Developed Acre	$ 705,039.34	$ 705,819.55	$ 633,089.29	$ 793,186.39

Permanent Maintenance Loan

Approved Date	
Original Loan Amount	
Current Balance	

NOTES:

Exhibit 10

The Woodlawn Annual Financial Report

NEW YORK STATE OF OPPORTUNITY. | 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) December 31, 2021	
Cemetery Name The Woodlawn Cemetery	Cemetery County Bronx
New York State – Cemetery Five Digit ID Number 0 3 — 0 0 2	Federal ID Number – Nine Digit ID Number 13-5670057
Mailing Address (include name if address is that of an Officer) 4199 Webster Avenue	
City, Town or Village Bronx	NY — Zip Code 10470

PERSON KEEPING FINANCIAL RECORDS

Name and Title Frank Williams, Controller	Mailing Address 4199 Webster Avenue
Telephone Number (718) 408-5641	E-Mail Address fwilliams@woodlawn.org

NUMBER OF BURIALS – FOR REPORTING YEAR				CEMETERY LANDS – IN ACRES	
Number of Body Burials	729	Current Lot Price-if multiple prices, write 'various'	various	Sold – To Date	381.90
Number of Cremains Buried from NYS Crematories	427	Adult Interment Fee	$ 2,035.00	Unsold - Developed	2.10
Number of Cremains Buried from Out-of-State Crematories	53	Cremation Interment Fee	$ 897.00	Unsold - Undeveloped	14.00
Total Burials for Reporting Year	1,209	Cremation Fee for Crematory Use only	$ 512.00	**Total Acreage**	398.00
Number Cremations Performed	784	Estimated Burial Spaces Remaining Including In Ground, Mausoleum Crypts and Columbarium niches			0

INSURANCE COVERAGE – Commercial Crime/Employee Dishonesty

$ 1,500,000.00
AMOUNT OF COVERAGE

01/10/2023
EXPIRATION DATE OF POLICY

Officers, Trustees, Employees
CLASSES OF PERSONS (DIRECTORS, EMPLOYEES, OFFICERS, ETC.) COVERED

Travelers Casualty & Surety Co.
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 The Woodlawn Cemetery 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 Edward F. Markiewicz
TRUSTEE SIGNATURE

06.29.2022
DATE

Edward F. Markiewicz, Acting President
NAME AND TITLE (PRINT)

X
TRUSTEE SIGNATURE

DATE

NAME AND TITLE (PRINT)

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
03-002 The Woodlawn Cemetery	December 31, 2021

❶ **Operating Account Balance – Beginning** ..... $ 6,349,477.00

RECEIPTS (INCOME)

(You may attach a statement of income and expense in lieu of completing this section if it contains all the information required below. ALL BOLDED LINES MUST BE FILLED OUT)

a. Lot Sales (gross) (includes niche, crypts, mausoleums, etc.)	$ 12,929,058.00	
b. Interment Income	$ 1,476,400.00	
c. Foundations	$ 192,333.00	
d. Dividends and Interest (deposited in reporting year)	$ 92,376.00	
e. Donations and Bequests	$	
f. Other Receipts (complete schedule on next page)	$ 1,445,927.00	
g. SUBTOTAL - OPERATING REVENUES...(Add lines a – f)		+$ 16,136,094.00

DISBURSEMENTS (EXPENSES)

h. Employee Wages	$ 5,599,811.00	
i. Independent Contractor - Grave Opening	$	
j. - Maintenance and Mowing	$ 1,518,328.00	
k. Salaries of Officers and Directors	$ 1,017,134.00	
l. Supplies and Repairs	$ 1,321,769.00	
m. Equipment	$ 49,861.00	
n. Insurance - General Liability	$ 650,792.00	
o. - Workers Compensation	$ 160,424.00	
p. - Commercial Crime/Employee Dishonesty	$	
q. Vandalism and Assessment Fee	$ 13,995.00	
r. Other Disbursements (complete schedule on next page)	$ 5,288,559.00	
s. SUBOTAL - DISBURSEMENTS...(Add lines h – r)		- $ 15,620,673.00

❷ **Net Operating Surplus OR Deficit (Operating Revenue - line g Less Disbursements - line s)** $ 515,421.00

TRANSFERS TO OPERATING ACCOUNT (COMPLETE THIS ENTIRE SECTION EVEN IF YOU FILE A CPA REPORT)

From Trust Funds (Retained Income from Previous Years)	$ 5,095,000.00	
From Other Funds (i.e., Special, Bequests, Pre-need, etc.)	$ 255,327.00	
❸ **TOTAL TRANSFERS TO OPERATING ACCOUNT**		+ $ 5,350,327.00

TRANSFERS FROM OPERATING ACCOUNT

To Permanent Maintenance Fund*		
Minimum of 10 % of Lot Sales	$ 868,477.00	
$35 per Interment	$ 42,315.00	
Other (Loan Payments, etc.)	$ 200,000.00	
To Perpetual Care Fund	$ 1,538,639.00	
To Other Funds	$ 745,000.00	
❹ **TOTAL TRANSFERS FROM OPERATING ACCOUNT TO PM, PC, AND OTHER FUNDS**		- $ 3,394,431.00
Operating Account Balance – ENDING (Total lines 1 – 3 less line 4)		$ 8,820,794.00

DIVIDENDS AND INTEREST

Total Dividends and Interest Earned in the Reporting Year (from all accounts) $ 724,695.00

*By law, a cemetery must deposit into its Permanent Maintenance fund at least 10% of the gross proceeds of lot and grave sales and $35.00 for every interment including cremated remains.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
03-002 The Woodlawn Cemetery	December 31, 2021

Other Receipts – Detail Schedule

Financing Income	$	686,094.00
Cremation Fees	$	299,738.00
Inscription/Product Sales	$	400,481.00
Misc. Income	$	59,614.00
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	
Other Receipts (must equal total on line f on previous page.)	$	1,445,927.00

Other Disbursements – Detail Schedule

Payroll Taxes	$	487,763.00
Fringe Benefits	$	1,437,585.00
Public Relations	$	287,407.00
Professional and Other Fees	$	1,007,856.00
Utilities	$	340,371.00
Interest Expense	$	151,979.00
IT Expense	$	663,973.00
Meals/Travel	$	149,736.00
Bank Fees	$	109,619.00
Lease Expense	$	86,130.00
General Administration	$	434,747.00
Cost of Goods Sold	$	131,393.00
	$	
	$	
Other Disbursements (must equal total on line r on previous page.)	$	5,288,559.00

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.	Fiduciary Trust	[redacted]	stock	$ 1,568,187.00	$ 1,617,887.00
2.				$	
3.				$	
4.				$	
5.				$	
Total of General Fund Assets at Reporting Year End				$ 1,568,187.00	$ 1,617,887.00

*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
03-002 The Woodlawn Cemetery	December 31, 2021

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.	Fiduciary Trust	[redacted]	stock	$ 41,569,326.00	$ 34,863,382.00
2.			stock	$ 10,084,443.00	$ 7,742,861.00
3.				$	$
4.				$	$
5.				$	$

A. Total of Permanent Maintenance Assets at Reporting Year End $ 51,653,769.00 $ 42,606,243.00

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

PERMANENT MAINTENANCE (PM) FUND RECONCILIATION

1. PM Fund Balance – Beginning		$ 46,578,425.00
ADDITIONS TO PM		
2. Allocations from Lot Sales (at least 10% of gross lot sales)	$	
3. Allocations from Interments ($35 per interment)	$ 42,315.00	
4. Allocations from Installment Payments (from Part 5A)	$ 1,213,260.00	
5. Income (Interest and Dividends)	$ 1,898,155.00	
6. Realized Capital Gains	$ 2,276,095.00	
7. PM Loan Repayments	$	
8. Other Additions to PM	$ 2,450,564.00	
9. SUBTOTAL ADDITIONS (Lines 2 through 8)		+ $ 7,880,389.00
WITHDRAWALS/DEDUCTIONS FROM PM		
10. Transfer of Income (Interest and Dividends)	$ 1,727,074.00	
11. Realized Capital Losses	$	
12. PM Loans withdrawn	$	
13. Deduction of 2/3 of investment advisory fees on PM account	$ 19,535.00	
14. SUBTOTAL DEDUCTIONS (Lines 10 through 13)		- $ 1,746,609.00
15. Balance at Reporting Year End (Line 1 plus Line 9, minus Line 14)		$ 52,712,205.00

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
03-002 The Woodlawn Cemetery	December 31, 2021

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.	Fiduciary Trust (Pension)	[redacted]	stock	$ 10,416,567.00	$ 7,849,578.00
2.	Fiduciary Trust (Mausoleum)	[redacted]	stock	$ 10,067,459.00	$ 9,011,927.00
3.	Fiduciary Trust (Surplus)	[redacted]	stock	$ 17,778,603.00	$ 14,036,995.00
4.				$	$
5.				$	$

Total of Special Trust Fund Assets at Reporting Year End $ 38,262,629.00 $ 30,898,500.00

*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
03-002 The Woodlawn Cemetery	12/31/2021

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.	Fiduciary Trust (Pooled)	[redacted]	stock	$ 13,828,967.00	$ 10,679,429.00
2.			stock	$ 18,902,172.00	$ 11,071,504.00
3.			stock	$ 145,109,302.00	$ 100,809,164.00
4.				$	$
5.				$	$

Total of Special Trust Fund Assets at Reporting Year End $ 177,840,441.00 $ 122,560,097.00

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

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

1. **Does your cemetery currently, or has it ever, offered perpetual care?** ☒ YES or ☐ NO
   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/cmty/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?If you answered YES to this question, go online to http://www.dos.ny.gov/cmty/forms.htm and download and file Part Four B – Permanent Maintenance Loan Balance.** ☐ YES or ☒ NO

3. **Does your cemetery sell lots on an installment basis?** ☒ YES or ☐ NO
   If you answered YES to this question, go online to http://www.dos.ny.gov/cmty/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?** ☒ YES or ☐ NO
   If you answered YES to this question, go online to http://www.dos.ny.gov/cmty/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 or ☐ NO
   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.

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 the market value of 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.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR A – PERPETUAL CARE TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
03-002 The Woodlawn Cemetery	12/31/2021

PERPETUAL CARE FUND – SCHEDULE OF ACCOUNTS and BALANCES (IF PERPETUAL CARE IS OR HAS BEEN OFFERED)

Perpetual Care (PC) Assets – List reporting year end balances of all accounts containing PC funds. For all investment accounts, also list cost basis. 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.	Fiduciary Trust	[redacted]	stock	$ 18,902,172.00	$ 11,071,504.00
2.	Schafer Cullen (Pooled Trust)			$	$
3				$	$
4.				$	$
5.				$	$

A. Total of Perpetual Care Assets at Reporting Year End $ 18,902,172.00 $ 11,071,504.00

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

PERPETUAL CARE (PC) FUND RECONCILIATION

1 PC Fund Balance – $ 15,601,469.00

ADDITIONS TO PC

2 Allocations from Endowments	$ 319,558.00	
3 Income (Interest and Dividends)	$ 291,717.00	
4 Realized Capital Gains	$ 723,164.00	
5 Other Additions to PC	$ -	
6 SUBTOTAL ADDITIONS (Lines 2 through 5)		+ $ 1,334,439.00

WITHDRAWALS/DEDUCTIONS FROM PM

7 Transfer of Income (Interest and Dividends)	$ 833,468.00	
8 Realized Capital Losses	$ -	
9 Deduction of 2/3 of investment advisory fees on PC account	$ 78,566.00	
10 SUBTOTAL DEDUCTIONS (Lines 7 through 9)		- $ 912,034.00

11 Balance at Reporting Year End
(Line 1 plus Line 6, minus Line 10) $ 16,023,874.00

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR B– PERMANENT MAINTENANCE TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
03-002 The Woodlawn Cemetery	12/31/2021

PERMANENT MAINTENANCE LOAN BALANCE – as approved by the NYS Cemetery Board

Schedule A

1.	Beginning of Reporting Year Unpaid Balance	$ 0
2.	Less: Loan Repayments made in the Current Reporting Year – from line 5 of PM Fund Reconciliation	($ 0)
3.	Plus: New Loans Granted in Reporting Year – from line 9 of PM Fund Reconciliation	$ 0
4.	**Balance-End of Reporting Year***	$ 0

*If the cemetery has multiple PM Loans provide a separate schedule for each loan.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FIVE – A – SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
03-002 The Woodlawn Cemetery	12/31/2021

INSTALLMENT PAYMENTS ON LOT SALES – RECEIVED CURRENT REPORTING YEAR

Schedule A

Select which method of making deposits to the PM Fund you elected:

☐ 1) By depositing the full amount required by N-PCL Section 1507 on the entire sale in lump sum at the time the installment sale contract is signed and any initial payment is received. (19 NYCRR §201.20[B][1])

OR

☒ 2) by depositing at least ten percent (10%) of any initial payment and each installment payment as such payments are received until the full amount required by N-PCL Section 1507 on the entire sale has been deposited to the fund (19 NYCRR §201.20[B][2])

If you selected 1) above, complete Schedule A-1. If you selected 2) above, complete Schedule A-2

Schedule A-1

1.	Total Value of New Installment Payment Contracts	$_____
2.	10% of Line 1	$_____
3.	Less: PM Funds Returned on Cancelled Installment Lot Sales	($_____)
4.	**Net PM Allocation on Installment Lot Sales (Line 2 minus Line 3)**	$_____

Schedule A-2

1.	Installment Payments Collected	$12,132,603.00
2.	Less Payments Returned on Cancelled Installment Lot Sales	($ -)
3.	Net Installment Lot Sales (Line 1 minus Line 2)	$12,132,603.00
4.	**PM Allocation 10 % of Line 3**	$1,213,260.00

Enter amount from Line 4 of either Schedule A-1 or A-2 on Page 4 Line 4 "Allocations from Installment Lot Sales" on Part Three Of Annual Financial Report

[1]Enter percentage of Lot sales allocated to PM pursuant to Election 2. NOTE: Cannot be less than (10) percent

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FIVE – B – SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
03-002 The Woodlawn Cemetery	12/31/2021

PRE-NEED SALES CONTRACTS RECEIVED RECONCILIATION INTERMENT AND OTHER SERVICES AND MERCHANDISE

Schedule B

	Interment Services	Merchandise
Balance – Beginning of Reporting Year	$ 3,838,067	$
Sales:		
Add - Payments Received This Reporting Year	$ 243,888	$
Less – Payments Received on Contracts Cancelled This Reporting Year	$ -	$
Less – Contracts Delivered This Reporting Year	$ 146,333	$
Balance – End of Reporting Year	$ 3,935,622	$

PRE-NEED TRUST FUNDS – RECONCILIATION (IF THE CEMETERY HAS SUCH TRUST FUNDS)

List cash and investments of Pre-Need Trust Funds – **Include accounts for pre-need sales of merchandise such as bronze markers and services such as interment fees.** For all investment accounts also list cost basis. 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. Fiduciary Trust	[redacted]	stock	$ 4,393,364	$ 4,428,251
2.			$	$
3.			$	$
4.			$	$
5.			$	$
Total Pre-Need Trust Fund Assets at Reporting Year End			$ 4,393,364	$ 4,428,251

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

PRE-NEED CONTRACTS DELIVERED RECONCILIATION SERVICES AND MERCHANDISE

Schedule C

	Sale Amount Collected	Reporting Year Delivery Cost	Difference
Delivered Contracts-Reporting Year			
Pre-Need Services	$ 243,888	$ 135,358	$ 108,530
Pre-Need Merchandise	$	$	$
Totals	$ 243,888	$ 135,358	$ 108,530

Exhibit 11

The Woodlawn Financial Statements

The Woodlawn Cemetery

Financial Statements

December 31, 2021

PKF O'CONNOR DAVIES
ACCOUNTANTS AND ADVISORS

Independent Auditors' Report

Board of Trustees
The Woodlawn Cemetery

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of The Woodlawn Cemetery (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Woodlawn Cemetery as of December 31, 2021 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Woodlawn Cemetery and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt The Woodlawn Cemetery's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

PKF O'CONNOR DAVIES, LLP
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Auditors' Responsibilities for the Audit of the Financial Statements *(continued)*

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Woodlawn Cemetery's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Woodlawn Cemetery's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited The Woodlawn Cemetery's December 31, 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 18, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 25 to 32 is presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Compliance

With respect to Rule of Procedure 200.4 of the New York State Cemetery Board and in connection with our audit, we confirmed with depositories all cash account balances and we confirmed with the custodians the investments held as of December 31, 2021. We also considered The Woodlawn Cemetery's system of internal accounting control relative to cash and investments to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America. The purpose of our consideration was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on The Woodlawn Cemetery's financial statements taken as a whole. In connection with our audit, nothing came to our attention that would cause us to believe that The Woodlawn Cemetery is not in compliance with Section 1507(c)(d) of the Not-For-Profit Corporation Law. However, it should be noted that our audit was not directed primarily toward obtaining knowledge of such compliance and we express no opinion or conclusion and provide no assurance on compliance.

Other Matters

The Woodlawn Cemetery's records for the Permanent Maintenance and Community Mausoleum Funds identifies separately cumulative principal reflecting allocations from the proceeds of the sales of lots, crypts and niches and cumulative capital gains or losses from investments. As more fully described in Note 2 to the financial statements, The Woodlawn Cemetery reflects all income in the form of interest and ordinary dividends ("investment income") earned on the investment of such funds in the operations of the General Care Fund as permitted by the New York State Cemetery Board. Accordingly, there is no cumulative investment income retained for use in future years.

The Woodlawn Cemetery's records for the Perpetual Care Fund identifies separately the cumulative principal for endowment, the cumulative capital gains or losses from investments and the cumulative income retained for use in future years.

PKF O'Connor Davies, LLP

Harrison, New York
June 17, 2022

The Woodlawn Cemetery

Statement of Financial Position
December 31, 2021
(with summarized totals at December 31, 2020)

	General Care Fund	Community Mausoleum Fund	Permanent Maintenance Fund	Perpetual Care Surplus Fund	Perpetual Care Principal Fund	2021 Total	2020 Total
ASSETS							
Cash and cash equivalents - Operating	$ 3,613,797	$ -	$ -	$ -	$ -	$ 3,613,797	$ 1,873,638
Cash and cash equivalents - Restricted	3,469	66,938	721,294	1,418,020	1,061,143	3,270,864	2,346,349
Accounts receivable	9,019,451	-	-	-	-	9,019,451	8,406,435
Interfund loan receivable (payable)	(4,867,358)	-	-	2,433,679	2,433,679	-	-
Interfund receivable (payable)	(2,354,685)	487,969	2,364,205	3,908,445	(4,405,934)	-	-
Accrued interest receivable	10,528	14,908	59,283	8,658	202,668	296,045	223,340
Marketable securities - Operating	1,416,764	-	-	-	-	1,416,764	1,401,535
Marketable securities - Restricted	4,387,440	9,985,613	50,873,193	16,351,925	176,576,631	258,174,802	231,327,514
Other assets	560,851	-	-	-	-	560,851	531,651
Burial land, held for resale - at cost	503,230	-	-	-	-	503,230	503,230
Property, buildings and equipment, net	12,408,533	-	-	-	-	12,408,533	11,243,375
	$ 24,702,020	$ 10,555,428	$ 54,017,975	$ 24,120,727	$ 175,868,187	$ 289,264,337	$ 257,857,067
LIABILITIES AND NET ASSETS							
Liabilities							
Accounts payable and accrued expenses	$ 36,992	$ -	$ -	$ -	$ -	$ 36,992	$ 989,693
Prepaid service charges	4,580,694	-	-	-	-	4,580,694	4,325,367
Accrued pension	3,006,992	-	-	-	-	3,006,992	4,980,465
Accrued post-retirement benefits	3,217,869	-	-	-	-	3,217,869	4,192,606
Accrued wages and salaries	107,136	-	-	-	-	107,136	72,031
Loans payable	4,464,208	-	-	-	-	4,464,208	4,774,208
Total Liabilities	15,413,891	-	-	-	-	15,413,891	19,334,370
Net Assets Without Donor Restrictions							
Undesignated	9,288,129	-	-	-	-	9,288,129	3,245,672
Restricted by state law	-	10,555,428	54,017,975	-	-	64,573,403	57,649,421
Restricted for perpetual care services	-	-	-	24,120,727	175,868,187	199,988,914	177,627,604
Total Net Assets Without Donor Restrictions	9,288,129	10,555,428	54,017,975	24,120,727	175,868,187	273,850,446	238,522,697
	$ 24,702,020	$ 10,555,428	$ 54,017,975	$ 24,120,727	$ 175,868,187	$ 289,264,337	$ 257,857,067

See notes to financial statements

The Woodlawn Cemetery

Statement of Activities
Year Ended December 31, 2021
(with summarized totals for the year ended December 31, 2020)

	General Care Fund	Community Mausoleum Fund	Permanent Maintenance Fund	Perpetual Care Surplus Fund	Perpetual Care Principal Fund	2021 Total	2020 Total
REVENUE							
Sales	$ 11,936,034	$ -	$ -	$ -	$ -	$ 11,936,034	$ 11,644,322
Cost of sales	(508,259)	-	-	-	-	(508,259)	(714,044)
Service charges	1,968,471	-	-	-	-	1,968,471	2,696,897
Investment income	94,672	333,814	1,898,155	477,823	6,540,127	9,344,591	6,443,748
Investment fees	(2,296)	(1,207)	(12,614)	(1,793)	(65,549)	(83,459)	(89,588)
Other income	1,146,189	-	-	-	-	1,146,189	1,315,703
Cost of goods sold	(131,393)	-	-	-	-	(131,393)	(225,005)
Income transfer	-	-	-	4,661,101	(4,661,101)	-	-
Interfund transfers	2,036,848	(309,774)	(1,727,074)	-	-	-	-
Statutory deductions	(1,538,617)	288,187	1,250,430	-	-	-	-
Perpetual care services	1,758,452	-	-	(1,758,452)	-	-	-
Total Revenue	16,760,101	311,020	1,408,897	3,378,679	1,813,477	23,672,174	21,072,033
EXPENSES							
Program services	6,528,766	-	-	-	-	6,528,766	7,151,903
Supporting services	9,476,583	-	-	-	-	9,476,583	7,998,276
Total Expenses	16,005,349	-	-	-	-	16,005,349	15,150,179
Change in Net Assets From Operations Before Other Income and Expense and Other Changes	754,752	311,020	1,408,897	3,378,679	1,813,477	7,666,825	5,921,854
OTHER INCOME AND EXPENSE							
Interest income (expense)	(156,554)	-	-	156,554	-	-	20,859
Investment fees	(3,231)	(6,553)	(47,887)	(11,087)	(206,775)	(275,533)	(251,883)
Realized gain (loss) on marketable securities	(184)	70,880	2,276,095	208,572	4,747,874	7,303,237	(730,193)
Unrealized gain on marketable securities	2,971,973	460,966	2,450,564	(1,935,238)	13,919,696	17,867,961	15,862,588
Loss on disposal of equipment	(58,400)	-	-	-	-	(58,400)	(111,776)
Net change in trust principal	-	-	-	-	289,558	289,558	30,992
Total Other Income and Expense	2,753,604	525,293	4,678,772	(1,581,199)	18,750,353	25,126,823	14,820,587
Change in Net Assets Before Other Changes	3,508,356	836,313	6,087,669	1,797,480	20,563,830	32,793,648	20,742,441
OTHER CHANGES							
Net periodic pension cost, except service cost	(453,503)	-	-	-	-	(453,503)	(530,308)
Postretirement and pension benefits liability adjustment	2,987,604	-	-	-	-	2,987,604	(536,042)
Change in Net Assets Without Donor Restrictions	6,042,457	836,313	6,087,669	1,797,480	20,563,830	35,327,749	19,676,091
NET ASSETS WITHOUT DONOR RESTRICTIONS							
Beginning of year	3,245,672	9,719,115	47,930,306	22,323,247	155,304,357	238,522,697	218,846,606
End of year	$ 9,288,129	$ 10,555,428	$ 54,017,975	$ 24,120,727	$ 175,868,187	$ 273,850,446	$ 238,522,697

See notes to financial statements

The Woodlawn Cemetery

Statement of Functional Expenses
Year Ended December 31, 2021
(with summarized totals for the year ended December 31, 2020)

	Program Services			Supporting Services				2021	2020
	Cemetery Service	Cemetery Maintenance	Total	Cemetery Sales	Cemetery Administration	Cemetery Security	Total	Total Expenses	Total Expenses
EXPENSES									
Wages	$ 584,382	$ 559,847	$ 1,144,229	$ -	$ -	$ 823,081	$ 823,081	$ 1,967,310	$ 1,853,339
Salaries	233,101	607,400	840,501	146,977	1,676,259	248,148	2,071,384	2,911,885	2,636,987
Sales salaries and commission	-	-	-	1,737,750	-	-	1,737,750	1,737,750	1,760,800
Payroll taxes	69,715	95,816	165,531	114,206	114,157	93,869	322,232	487,763	431,786
Fringe benefits	210,125	404,441	614,566	213,877	606,001	163,565	983,443	1,598,009	1,277,348
Material	84,451	195,472	279,923	567	3,639	-	4,206	284,129	131,194
Contract services	19,565	1,498,763	1,518,328	-	-	-	-	1,518,328	1,817,365
Vehicle and equipment repairs	25,838	70,954	96,792	6,252	10,705	12,934	29,891	126,683	94,333
Advertising and printing	-	575	575	275,152	11,680	-	286,832	287,407	278,179
Professional and other fees	6,402	121,446	127,848	46,603	831,452	1,953	880,008	1,007,856	730,333
Insurance	41,919	161,686	203,605	2,331	444,856	-	447,187	650,792	619,089
Utilities	22,808	135,447	158,255	81,840	67,708	32,568	182,116	340,371	313,904
Repairs and maintenance	272,169	447,432	719,601	32,865	17,735	140,756	191,356	910,957	972,780
Other administrative expenses	91,727	334,879	426,606	319,976	635,837	125,642	1,081,455	1,508,061	1,649,167
Interest expense	-	-	-	126,173	25,806	-	151,979	151,979	159,409
Depreciation	67,409	164,997	232,406	70,810	212,853	-	283,663	516,069	424,166
Total Expenses	$ 1,729,611	$ 4,799,155	$ 6,528,766	$ 3,175,379	$ 4,658,688	$ 1,642,516	$ 9,476,583	$ 16,005,349	$ 15,150,179

See notes to financial statements

The Woodlawn Cemetery

Statement of Cash Flows
Year Ended December 31, 2021
(with comparative amounts for the year ended December 31, 2020)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 35,327,749	$ 19,676,091
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	516,069	424,166
Amortization	456,216	671,088
Realized (gain) loss on sale of marketable securities	(7,303,237)	730,193
Unrealized gain on marketable securities	(17,867,961)	(15,862,588)
Loss on disposal of equipment	58,400	111,776
Postretirement and pension benefits liability adjustment	(2,987,604)	536,042
Net periodic pension cost, except service cost	453,503	530,308
Change in operating assets and liabilities	(1,791,299)	(3,818,244)
Net Cash from Operating Activities	6,861,836	2,998,832
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of marketable securities	31,839,004	32,872,862
Purchase of marketable securities	(33,530,323)	(35,266,989)
Purchase of property and equipment	(2,195,843)	(3,730,620)
Net Cash from Investing Activities	(3,887,162)	(6,124,747)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from line of credit	-	373,667
Repayment of loan	(310,000)	(60,000)
Net Cash from Financing Activities	(310,000)	313,667
Change in Cash, Cash Equivalents and Restricted Cash	2,664,674	(2,812,248)
CASH, CASH EQUIVALENTS AND RESTRICTED CASH		
Beginning of year	4,219,987	7,032,235
End of year	$ 6,884,661	$ 4,219,987
SUPPLEMENTARY INFORMATION		
Interest paid in cash	$ 151,979	$ 330,723

See notes to financial statements

1. Organization

The Woodlawn Cemetery (the "Cemetery") is a not-for-profit, nonsectarian cemetery corporation organized under the laws of the State of New York. The Cemetery is subject to the provisions of the New York State Cemetery Law and is exempt from federal income tax under Internal Revenue Code section 501(c)(13).

The Cemetery's primary business is the sale of space for interments and the performance of cremations. In addition, related sales and services are provided including receiving vault rentals, endowed care, annual care, inscriptions, memorials and grave decorations. In addition to the existing above ground and in ground burial sites, management of the Cemetery has identified approximately 14 acres of undeveloped land for future development of inventory which, based on current demand, is estimated to extend the sales life of the Cemetery by 35 years.

2. Summary of Significant Accounting Policies

Basis of Presentation Change in Accounting Principle

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Net Asset Presentation

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the Cemetery. Net assets without donor restrictions consist of the following:

Available for general operations: Include all unrestricted resources of the General Care Fund, which are expendable for daily operations.

Restricted by state and trust laws: Include all resources of the Community Mausoleum Fund, Permanent Maintenance Fund and the Perpetual Care Funds, which are required to remain in compliance with Section 1507 of the New York State Not-for-Profit Corporation Law.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors. Some donor restrictions are temporary in nature or satisfied by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be held in perpetuity. The Cemetery does not have net assets with donor imposed restrictions.

2. Summary of Significant Accounting Policies *(continued)*

General Care Fund

The General Care Fund maintains and supplements the operations of the Cemetery including the Current Maintenance Fund, which is used solely for the purpose of ordinary and necessary expenses for the care and maintenance of the Cemetery. Under Section 1507 of the New York Not-for-Profit Corporation Law, 15% of the proceeds from sales of lots, plots or parts thereof, crypts and niches are required to be transferred to the Current Maintenance Fund. Deposits of these amounts are made as sales are collected. The Cemetery is also required to remit nominal fees per interment and cremation to the New York State Vandalism Fund.

Community Mausoleum Fund

The Community Mausoleum Fund is a trust fund established by the Cemetery to provide for the future maintenance and preservation of community mausoleums. Deductions of 5% from the gross sales proceeds of crypts and niches are transferred to the Community Mausoleum Fund.

Permanent Maintenance Fund

The Permanent Maintenance Fund is a trust fund to be held for the purpose of maintaining and preserving the Cemetery, which is required to remain inviolate under Section 1507 of the New York State Not-for-Profit Corporation Law. The income from its investments in marketable securities is used solely for the maintenance and preservation of the Cemetery grounds. Under Section 1507 of the New York Not-for-Profit Corporation Law, 10% of the proceeds from sales of lots, plots or parts thereof, crypts and niches are required to be transferred to the Permanent Maintenance Fund. Deposits of these amounts are made as sales are collected. An additional amount of $35 per interment is also required to be deposited into the Permanent Maintenance Fund.

Perpetual Care Funds

The Perpetual Care Fund consists of the Principal Fund and Surplus Fund.

The Principal Fund represents funds received for the maintenance of specific lots, graves and private mausoleums. Pursuant to New York State law the principal of this fund is kept invested and the income, net of 33% of investment fees charged, is transferred to the Surplus Fund for disbursement against appropriate expenses.

The Surplus Fund represents the accumulated excess of income received from the Principal Fund over expenses incurred for the maintenance of individual endowed lots, graves and private mausoleums.

2. Summary of Significant Accounting Policies *(continued)*

Fair Value Measurements of Financial Instruments

The Cemetery follows U.S. GAAP guidance on fair value measurements which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

Investments Valuation

Investments are carried at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses are included in the determination of the change in net assets

Cash, Cash Equivalents and Restricted Cash

Cash, cash equivalents and restricted cash include certain investments in highly liquid debt instruments with maturities of three months or less at the time of purchase as well as money market accounts. Restricted cash consists principally of cash held as required by certain regulatory agreements.

Allowance for Uncollectable Receivables

An allowance for uncollectable receivables has not been provided as the Cemetery has the requirement that all balances be paid for in full before an internment can take place, and the Cemetery has the ability to reclaim the plot/niche in the event of non-payment. Therefore, management has concluded that an allowance is not required.

Property, Buildings and Equipment

Purchases of property, plant and equipment having a cost of $10,000 or more are capitalized. Depreciation is provided using the straight-line method based on the estimated useful lives of the assets, ranging from 5 to 40 years. Community Mausoleum buildings put into service are amortized on a per space cost of construction based on units sold during the fiscal year. Amortization for the years ended December 31, 2021 and 2020 was $456,216 and $671,088 and is included in cost of sales.

Impairment of Long-Lived Assets

Long-lived assets such as property, buildings and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The Cemetery records impairment losses on long-lived assets used in operations if the undiscounted cash flows estimated to be generated by those assets are less than the carrying amounts of those assets. No impairment charges were recognized for the years ended December 31, 2021 and 2020.

2. Summary of Significant Accounting Policies *(continued)*

Conditional Asset Retirement Obligations

The Cemetery accounts for Conditional Asset Retirement Obligations ("CARO") in accordance with U.S. GAAP, which defines a conditional asset retirement obligation as a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. Uncertainty with respect to the timing and/or method of settlement of the asset retirement obligation does not defer recognition of a liability. The fair value of the CARO is recorded on a discounted basis and accreted over time for the change in fair value. Management has determined that there are no CARO liabilities that are required to be recorded at December 31, 2021 and 2020.

Operations

The Cemetery distinguishes between operating and other activities in the statement of activities. Other activities include investment gains or losses and fees, dividends and interest and adjustment to pension and postretirement benefit liabilities.

Revenue Recognition

The Cemetery follows U.S. GAAP revenue recognition guidance which provides a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. The core principle of the guidance is that an entity should recognize revenue from the transfer of promised goods or services to customers in an amount that reflects the consideration the entity expects to receive for those promised goods or services to customers. The guidance includes a five-step framework to determine the timing and amount of revenue to recognize related to contracts with customers.

As shown on the statement of activities, the Cemetery has several revenue sources. The Cemetery has reviewed its various revenue sources and concluded that each of its contracts includes a single performance obligation that is satisfied either at a point in time or over time which is satisfied over the Cemetery's year. Because no performance obligation spans beyond the Cemetery year, all such obligations are satisfied by the Cemetery's year end.

The Cemetery does not recognize revenue until it is probable of collection and, based on the Cemetery's strong collection experience, the Cemetery has concluded that all revenue recognized is probable of collection. The Cemetery has applied a portfolio approach to evaluating the customers' ability to pay, rather than evaluating each customers' ability to pay separately.

Revenue for sales of burial rights is recognized when the agreement is executed. The Cemetery has a plan which allows families who own property to pre-pay for interment and special care services. Revenue is recognized when the services are provided. Cash received for such sales is deferred and reported as prepaid service changes in the statement of financial position and transferred into a separate investment account, as collections are received, and restricted for this use. As of January 1, 2020, prepaid service charges totaled $13,490 and are included in accounts receivables and $4,133,248 is included in deferred revenue.

2. Summary of Significant Accounting Policies *(continued)*

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to the program or supporting functions of the Cemetery. Those expenses include depreciation, the administration office and grounds maintenance. Amortization is allocated based on the number of spaces sold, depreciation is based on cost over five years, the office is allocated based on estimates of time and effort and certain costs of the grounds maintenance are allocated based on estimates of time and effort.

Advertising Costs

Advertising costs are expensed as incurred. Advertising expense for the years ended December 31, 2021 and 2020 were $287,407 and $278,178.

Accounting for Uncertainty in Income Taxes

The Cemetery recognizes the effect of income tax positions only if those positions are more than likely not to be sustained. Management has determined that the Cemetery had no uncertain tax positions that would require financial statement recognition or disclosure.

Summarized Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by individual fund. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Cemetery's financial statements as of and for the year ended December 31, 2020, from which the summarized information was derived.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is June 17, 2022.

3. Supplemental Cash Flow Information

Cash and restricted cash at December 31 consisted of the following:

	2021	2020
Operating Cash and Cash Equivalents		
Cash	$ 3,417,797	$ 1,270,638
Short term U.S. Treasury bonds	196,000	603,000
	3,613,797	1,873,638
Restricted Cash and Cash Equivalents		
Cash	402,895	274,380
Money market funds	3,469	3,469
Short term U.S. Treasury bonds	2,864,500	2,068,500
	3,270,864	2,346,349
Total Cash and Restricted Cash	$ 6,884,661	$ 4,219,987

4. Interfund Borrowings

By action of the New York State Cemetery Board, the Supreme Court, Albany, New York, the Cemetery has agreed to repay outstanding borrowings from the Principal Fund and Surplus Fund. Repayment is being made in quarterly installments of $50,000 until December 31, 2021, and $100,000 thereafter until the loan balance is repaid, with a simple interest rate of 3.19%. There is no penalty for prepayment. The principal portion of the payments is allocated 50% to the Principal Fund and 50% to the Surplus Fund. The interest portion of the payments is allocated totally to the Surplus Fund. The interfund liability balances at December 31, 2021 and 2020 were $4,867,358 and $4,914,492.

During 2021 and 2020, payments were made which reduced the principal balance as follows:

		Surplus Fund		Principal Fund
Year	Total Payment	Principal Portion	Interest Portion	Principal Portion
2021	$ 200,000	$ 21,723	$ 156,554	$ 21,723
2020	$ 200,000	$ 21,042	$ 157,916	$ 21,042

The future principal payments on inter-fund borrowings at December 31, 2021 are payable as follows:

Year Ending December 31,	General Care Perpetual Care Funds	Surplus Fund from General Care Fund	Principal Fund from General Care Fund
2022	$ 247,264	$ 123,632	$ 123,632
2023	255,268	127,634	127,634
2024	263,531	131,766	131,766
2025	272,062	136,031	136,031
2026	280,869	140,435	140,435
2027 and thereafter	3,548,364	1,774,181	1,774,181
	$ 4,867,358	$ 2,433,679	$ 2,433,679

5. Marketable Securities

The long-term objective of the investment program is to produce a stable and ever-increasing stream of income for distributions, along with principal appreciation slightly in excess of the rate of inflation to enhance purchasing power with a moderate level of risk. To achieve this objective, the Cemetery's asset allocation between equity, debt and other securities is monitored and balanced. The Cemetery utilizes for operations all current year earnings, net of one-third of investment fees, except for realized and unrealized gains.

5. Marketable Securities *(continued)*

Investments held by the various funds at December 31 are as follows:

	2021		2020	
	Fair Value	Cost	Fair Value	Cost
General Care Fund				
Fixed income mutual funds	$ 4,387,440	$ 4,422,327	$ 4,710,565	$ 6,383,165
Fixed income bond funds	1,416,764	1,466,463	1,059,694	1,048,173
Total General Care Fund	5,804,204	5,888,790	5,770,259	7,431,338
Community Mausoleum Fund				
Equities	5,252,764	4,187,714	4,926,421	4,413,241
Fixed income mutual funds	4,732,849	4,742,366	4,538,767	4,469,056
Total Community Mausoleum Fund	9,985,613	8,930,080	9,465,188	8,882,297
Permanent Maintenance Fund				
Equities	37,529,623	28,281,376	31,071,721	24,911,738
Fixed income mutual funds	13,343,570	13,544,290	15,505,570	15,091,119
Total Permanent Maintenance Fund	50,873,193	41,825,666	46,577,291	40,002,857
Perpetual Care Funds				
Surplus Fund				
Equities	11,617,172	7,873,270	10,416,209	8,030,265
Fixed income mutual funds	4,734,753	4,737,047	4,462,740	4,327,437
Total Surplus Fund	16,351,925	12,610,317	14,878,949	12,357,702
Principal Fund				
Equities	137,637,234	83,477,925	113,453,354	74,414,999
Fixed income mutual funds	38,939,397	37,818,361	42,584,008	40,080,369
Total Principal Fund	176,576,631	121,296,286	156,037,362	114,495,368
Total Perpetual Care Fund	192,928,556	133,906,603	170,916,311	126,853,070
	$ 259,591,566	$ 190,551,139	$ 232,729,049	$ 183,169,562

Investments categorized by the fair value hierarchy at December 31 are as follows:

	2021	2020
Level 1 Inputs		
Equity securities	$ 192,036,793	$ 159,867,705
Fixed income mutual funds	66,138,009	71,801,650
Fixed income bond funds	1,416,764	1,059,694
Total Investments	$ 259,591,566	$ 232,729,049

6. Property, Buildings and Equipment

Property, buildings and equipment at December 31 consist of the following:

	2021	2020
Land, buildings and equipment	$ 10,353,450	$ 8,831,847
Community mausoleums	35,758,990	35,618,775
Crematorium	4,090,557	4,439,638
Cremation Garden	380,424	380,424
	50,583,421	49,270,684
Accumulated depreciation and amortization	(38,174,888)	(38,027,309)
	$ 12,408,533	$ 11,243,375

7. State Restricted Funds

The Cemetery maintains various state-restricted funds for the purpose of maintaining and preserving the Cemetery, including all lots, crypts, niches, plots and parts thereof.

The Cemetery withdraws all income earned, less one-third of investment fees from Community Mausoleum Fund and Permanent Maintenance Fund, to maintain and preserve the Cemetery. The Cemetery transfers all income earned in the Principal Fund, less one-third of investment fees to the Surplus Fund. Withdrawals are made from the Surplus Fund based on cost of care and maintenance for which a perpetual care agreement has been made.

The following is a reconciliation of the activity in funds restricted by state law which consists of restricted cash and cash equivalents and investments on the statement of financial position:

	Community Mausoleum Fund	Permanent Maintenance Fund	Perpetual Care	
			Surplus Fund	Principal Fund
Balance, December 31, 2019	$ 9,322,834	$ 44,279,487	$ 15,985,779	$ 145,037,554
New Perpetual Care contracts	-	-	-	30,992
Statutory deposits and contributions	223,333	1,220,979	-	-
Investment income, net	309,295	1,261,701	477,075	4,299,509
Loan principal and interest	-	-	178,958	21,042
Capital appreciation	61,925	2,171,471	843,715	11,985,571
Appropriation for expenditure	(409,992)	(2,161,408)	(5,808,150)	-
Reclassifications	-	-	4,269,445	(4,269,445)
Balance, December 31, 2020	$ 9,507,395	$ 46,772,230	$ 15,946,822	$ 157,105,223
Comprised of the following:				
State restricted funds	$ 9,507,395	$ 46,772,230		
Perpetual care services restricted funds			$ 15,946,822	$ 157,105,223

7. State Restricted Funds *(continued)*

	Community Mausoleum Fund	Permanent Maintenance Fund	Perpetual Care	
			Surplus Fund	Principal Fund
Balance, December 31, 2020	$ 9,507,395	$ 46,772,230	$ 15,946,822	$ 157,105,223
New Perpetual Care contracts	-	-	-	289,558
Statutory deposits and contributions	288,187	1,250,430	-	-
Investment income, net	323,084	1,822,673	621,729	6,214,801
Loan principal and interest	-	-	178,277	21,723
Capital appreciation	2,971,789	531,846	4,726,659	18,667,570
Appropriation for expenditure	(3,037,904)	1,217,308	(8,364,643)	-
Reclassifications	-	-	4,661,101	(4,661,101)
Balance, December 31, 2021	$ 10,052,551	$ 51,594,487	$ 17,769,945	$ 177,637,774
Comprised of the following:				
State restricted funds	$ 10,052,551	$ 51,594,487		
Perpetual care services restricted funds			$ 17,769,945	$ 177,637,774

8. Benefit Plans

Pension Plan

U.S. GAAP requires the Cemetery to recognize the funded status (the difference between the fair value of plan assets and the projected benefit obligations) of its plan in the statement of financial position, with a corresponding adjustment to other changes in net assets.

Actuarial gains and losses that arise which are not recognized as net periodic benefit cost in the same periods are recognized as a component of other changes in net assets and, likewise, will be subsequently recognized as a component of net periodic pension cost using the Cemetery's historical policy for amortizing such amounts.

The Cemetery sponsors a defined benefit pension plan which includes two former plans merged on December 31, 2010, the Pension Plan and the Hourly Pension Plan. The plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and recently amended in 2008 to be in full compliance with the Pension Protection Act of 2006 and other applicable regulations.

The members of the former Pension Plan which covers certain full-time, non-unionized employees of the Cemetery including hourly, salaried and commissioned employees and features a five-year cliff vesting period, normal retirement at age sixty-five, early retirement at age sixty-two or at age sixty with required benefit service, and provisions for disability retirement. Retirement benefits payable to most members covered under the Plan are 1.10 percent of covered average annual compensation per year for each year of benefit service up to a maximum of thirty-five years. The Plan was closed to new employees effective December 31, 2006; however, existing members continue to accrue benefit service under the Plan.

8. Benefit Plans *(continued)*

Pension Plan (continued)

Certain employees are members of the former Hourly Pension Plan, which covers certain full-time, hourly, unionized employees of the Cemetery and features a five-year cliff vesting period, normal retirement at age sixty-five, early retirement at age sixty-two with required benefit service, and provisions for disability retirement. Maximum retirement benefits payable under the Plan are $34 per month in retirement income for each full year of benefit service. The plan was closed to new employees effective December 31, 2003, and as of that date existing members stopped accruing benefit service under the Plan.

The Cemetery's funding policy is to contribute amounts necessary to meet the minimum funding requirements of ERISA.

The following tables set forth the information relating to the Cemetery's pension plan as of and for the years ended December 31:

	2021	2020
Benefit obligation	$ 13,423,559	$ 14,384,898
Fair value of plan assets	10,416,567	9,404,433
Funded Status of Plan	$ (3,006,992)	$ (4,980,465)
Accumulated benefit obligation	$ 13,299,944	$ 14,061,048
Accrued pension cost recognized in the statements of financial position	(3,006,992)	(4,980,465)
Net periodic pension cost except service costs	362,313	530,308
Amortization of amounts previously not recognized as a component of net periodic cost	588,983	469,085
Employer contributions to the plan during the year	745,000	908,300
Benefits paid by the plan	751,757	732,756

The following are weighted-average assumptions used to determine benefit obligations and net periodic benefit cost as of and for the years ended December 31:

	Benefit Obligation		Periodic Benefit Cost	
	2021	2020	2021	2020
Discount rate	2.82%	2.52%	2.52%	3.32%
Rate of compensation expense	3.00%	3.00%	7.50%	7.50%
Expected return on plan assets	N/A	N/A	3.00%	3.00%

8. Benefit Plans *(continued)*

Pension Plan (continued)

The expected long-term rate of return on plan assets ("EROA") assumption of 7.50% was selected using the "Building-Block Method" as described by the Actuarial Standards Board in Actuarial Standards of Practice No. 27, Selection of Economic Assumptions for Measuring Pension Obligations. Based on the expected returns from the Cemetery's pension plan investments as of the date of the latest actuarial study for the plan, an average estimated EROA of 7.50% was selected.

The amount recognized as other changes in net assets arising from the plan that have not yet been recognized in net periodic pension cost at December 31, 2021 and 2020 consists of net actuarial losses totaling $3,262,964 and $3,236,965. The amount that is expected to be recognized within net periodic pension cost in 2022 is $588,983.

The plan's investments categorized by the fair value hierarchy at December 31 are as follows:

	2021	2020
Cash and cash equivalents, at cost	$ 634,943	$ 595,547
Level 1 Inputs		
Fixed Income Mutual Funds		
Bond market index fund	2,813,754	2,319,526
Equity Mutual Funds		
U.S. growth and income	3,894,509	3,829,255
International	1,689,428	1,574,634
Other equity mutual funds	1,383,933	1,085,471
	$10,416,567	$ 9,404,433

At December 31, 2021, the target investment allocation for the pension plan assets was 67% equity securities and 33% fixed income securities. The investment allocation is reviewed quarterly when revisions may be made to reflect changing market conditions and performance results.

Pension contribution for the plan for 2022 is expected to be $745,000.

Expected future benefit payments for each of the next five fiscal years and in the aggregate for the subsequent five years ending December 31, is as follows:

2022	$ 816,550
2023	841,428
2024	855,115
2025	853,037
2026	839,646
2027 - 2031	3,973,117

Pursuant to a resolution adopted by board of trustees, administrative expenses are charged to the Pension Plan.

8. Benefit Plans *(continued)*

Multiemployer Pension Plan

The Cemetery contributes to the Local 808 IBT defined benefit pension plan (the "Union Plan") under the terms of collective-bargaining agreements that covers its union-represented employees. The risks of participating in a multiemployer plan are different from a single-employer plan in the following aspects:

A. Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers.
B. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
C. If an employer chooses to stop participating in some of its multiemployer plans, the employer may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Cemetery's participation in this type of Union Plan for the years ended December 31, 2021 and 2020 is outlined in the table below. The "EIN Number" column provides the Employer Identification Number ("EIN"). The most recent Pension Protection Act ("PPA") zone status available in 2021 and 2020 is for the Union Plan's year-end at December 31, 2020 and 2019. The zone status is based on information that the Cemetery received from the Union Plan and is certified by the actuaries of the Union Plan. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan ("FIP") or a rehabilitation plan ("RP") is pending or has been implemented. The last column lists the expiration dates of the collective bargaining agreement to which the various Union Plan is subject.

Pension Fund	EIN Number	Plan Number	Pension Protection Act Zone Status
Local 808 IBT Pension Plan	11-6204268	001	Green as of 9/30/21 and 9/30/20

FIP/RP Status Pending/Implemented	Contributions by the Cemetery 2021	Surcharge Imposed	Expiration Date of Collective Bargaining Agreement
No	$ 30,158	No	12/31/2023

The Cemetery contributed $50,861 in 2020. Multiemployer plan 5500 is not yet available for plan's year ended in 2021. The Cemetery's contributions were not more than 5% of total contributions to the Union Plan.

8. Benefit Plans *(continued)*

Deferred Compensation Plan

The Cemetery has a defined contribution pension plan which matches employee contributions at 2.5% up to a maximum of 5% of eligible compensation. Nonunion employees who meet the age and service requirements are eligible to participate in the plan. Participants become 100% vested in employer contributions after three years of service. Expenses for this plan for the years ended December 31, 2021 and 2020 were $92,822 and $86,509.

Postretirement Health Care and Life Insurance Benefits

The Cemetery provides certain retired employees with postretirement benefits. These benefits are limited to health insurance enrollment in group benefit plans only, and any other benefits provided to active employees cease upon the termination of active employment. Eligibility for postretirement benefits is contingent upon an employee going from active employment to immediate benefit commencement from The Woodlawn Cemetery Pension Plan. Employees who terminate active employment and enter a period of deferred vested pension eligibility before benefit commencement are ineligible for postretirement benefits. Retirees less than age sixty-five are offered continued enrollment in the health insurance plan that they were enrolled in as active employees and are required to contribute to the cost of that coverage at the same level as active employees. Retirees sixty-five years of age and older are required to enroll in Medicare Part A and Part B upon eligibility attainment and then provided with supplemental Medicare insurance and a prescription drug benefit. The Cemetery reserves the right to change, amend or eliminate postretirement health insurance benefits at any time at its sole discretion.

The following table sets forth the information relating to the Cemetery's postretirement health care and life insurance benefits as of and for the years ended December 31:

	2021	2020
Benefit obligation	$ 3,217,869	$ 4,192,606
Fair value of plan assets	-	-
Funded status of plan	$(3,217,869)	$(4,192,606)
Accrued benefit cost recognized in the statements of financial position	$(3,217,869)	$(4,192,606)
Net periodic benefit recognized in the statements of activities	91,190	162,326
Amortization of amounts previously not recognized as a component of net periodic cost	-	-
Employer contributions	79,005	76,695
Benefits paid by the plan	79,005	76,695

8. Benefit Plans *(continued)*

Postretirement Health Care and Life Insurance Benefits (continued)

Benefit contribution to the plan for 2022 is expected to be $161,726

Expected future benefit payments for the plan for each of the next five years and in the aggregate for the subsequent five years ending December 31, is as follows:

2022	$ 192,375
2023	204,680
2024	209,087
2025	204,324
2026	214,185
2027 - 2031	1,025,563

9. Loans Payable

Bank Loan

In 2010, the Cemetery negotiated a $7,000,000 demand loan to fund the construction of phase two of the garden conservatory mausoleum. Interest is set at prime less .50%. The outstanding balance on the loan at December 31, 2021 and 2020 was $4,157,000 and $4,167,000. Interest expense for the years ended December 31, 2021 was $126,173 and $115,869. There are no scheduled principal payments required on this loan though the Cemetery has been making voluntary payments of $10,000 per month to pay down the principal since 2016. The loan is collateralized by the funds held in the Community Mausoleum Fund.

Line of Credit

The Cemetery renewed its' line of credit with a lending institution in 2018. The credit line has a maximum borrowing of $750,000 to be used for general working capital. The loan has a maturity date of August 1, 2022 and an interest rate of prime plus 1.0%. There was no outstanding balance on the line of credit at December 31, 2021 and 2020. The loan is secured by an interest in the business assets of the Cemetery.

In 2017, the Cemetery entered into a second line of credit with the lending institution for an additional credit line that has a maximum borrowing of $1,250,000 for a maximum term of twelve months which then converts to a five-year term loan. In 2019, both parties agreed to an increase in the maximum borrowing to $1,500,000. The loan shall bear an interest rate of prime plus 2.25% plus the current seven-year U.S. Treasury Rate (1.44% as of December 31, 2021) but no less than 4.25%. At December 31, 2021 and 2020, the interest rate was 4.25% and 5.50%. The unpaid principal balances at December 31, 2021 and 2020 were $307,208 and $607,208. Interest expense for the years ended December 31, 2021 and 2020 was $25,806 and $18,606.The loan is secured by an interest in the business assets of the Cemetery.

10. Related Party Transactions

The Cemetery pays operating expenses for the Woodlawn Conservancy, Inc. (the Conservancy), formerly known as Friends of Woodlawn Cemetery, Inc., a related party. For the years ended December 31, 2021 and 2020, the Cemetery recorded support to the Conservancy in the amount of $214,777 and $203,965, which is included in other administrative expense on the statement of functional expenses. In 2021 and 2020, a family member of an officer of the Cemetery was contracted to upgrade the electronic systems. In 2021, he was paid $38,003 which consisted of $9,703 for equipment, $15,000 for 3D models of the mausoleums and $13,300 for fees and services. In 2020, he was paid $177,716 which consisted of $142,316 of equipment and $35,400 for installation services.

11. Concentration of Credit Risk

Financial instruments that potentially subject the Cemetery to significant concentrations of credit and market risk consist principally of cash and cash equivalents on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit, investments and receivables. The Cemetery does not believe that a significant risk of loss due to the failure of a financial institution presently exists. At December 31, 2021 and 2020, approximately $3,183,000 and $3,740,000 of cash was maintained with institutions in excess of FDIC limits.

The investment portfolio is diversified by type of investments and industry concentrations so that no individual investment, investment manager or group of investments represents a significant concentration of credit risk.

There is minimum risk of non-collection of accounts receivable as interment is not permitted unless all receivable balances have been paid in full and the Cemetery has the right to reclaim the plot/niche in the event of non-payment.

12. Changes in Operating Assets and Liabilities

The details to changes in operating assets and liabilities in the statement of cash flows for the years ended December 31 are as follows:

	2021	2020
Accounts receivable	$ (613,016)	$ (2,257,633)
Accrued interest receivable	(72,705)	134,244
Other assets	(29,200)	65,218
Accounts payable and accrued expenses	(952,701)	(894,023)
Prepaid service charges	255,327	192,119
Accrued pension and post-retirement benefits	(414,109)	(825,687)
Accrued wages and salaries	35,105	(232,482)
	$ (1,791,299)	$ (3,818,244)

13. Liquidity

The financial assets of the Cemetery's General Care Fund that is, without donor restriction or restricted by state laws, are available for general expenditures. As part of liquidity management, the Cemetery invests cash in excess of daily requirements in short-term investments.

The Cemetery's General Care Fund financial assets due within one year of the statement of financial position date for general expenditures are approximately as follows at December 31:

	2021	2020
Cash	$ 3,614,000	$ 1,874,000
Accounts receivable due within one year	2,715,000	2,524,000
Accrued interest receivable	11,000	9,000
Marketable securities - Operating	1,417,000	1,402,000
Total Financial Assets at Year End	$ 7,757,000	$ 5,809,000

Appropriations of approximately $5 million from the Community Mausoleum Fund, Permanent Maintenance Fund and the Perpetual Care Surplus Fund is expected to be available within the next 12 months for use by the General Care Fund.

The Cemetery maintains two credit lines with PCSB bank; one for $750,000 to support cyclical operating cash needs and one for $1,500,000 which will be used to renovate the existing crematory. The $750,000 line has not been used for approximately five years as the Cemetery has been able to cover its cash needs out of operations. In addition to operating requirements, the Cemetery has been making voluntary principal payments on the Garden Conservancy loan ($10,000 in 2021) and payments for the construction of Hillcrest II Mausoleums ($300,000 in 2021) which the contractor has financed on an interest free basis. Based upon the timing issues related to the construction projects, the Cemetery has the option to utilize the credit line to pay for the construction projects thus reserving cash for operating expenses.

14. Commitments and Contingencies

Sales Tax

In 2016, issues related to the application of the New York Sales Tax to sales by cemeteries were raised as a result of a random audit of a cemetery by the New York State Department of Taxation and Finance. The New York State Association of Cemeteries is engaged in an effort to clarify the issues and advocate for the enactment of special legislation to exempt sales by cemeteries. Management is considering the impact of the matter on the Cemetery and is awaiting clarification and further developments before proceeding.

14. Commitments and Contingencies *(continued)*

Executive Bonus Plan

In February 2017, the Cemetery committed to a Section 162 Executive Bonus Plan for an executive employee as part of a compensation package to create equivalency with former executives who participated in the defined benefit plan which is now frozen for new employees. In September 2021,the Cemetery's chief executive officer voluntarily left employment with the Cemetery. As required by the plan, the Cemetery made the annual $50,000 payment to the fund. In addition, the Cemetery made a final payment in 2022. The Cemetery has no further obligation to fund this plan and owes no additional compensation to the former officer.

The office of the President is currently being filled by a long-term employee on a temporary basis while the Cemetery conducts a nationwide search for a replacement.

Union

During 2021 and 2020, approximately 20% of the Cemetery's employees are Union members covered by a collective bargaining agreement with Local 808, International Brotherhood of Teamsters. The current labor contract expires on December 31, 2023.

15. Risks and Uncertainties

The global economic uncertainty associated with the COVID-19 pandemic has resulted in significant volatility in global financial markets. This volatility has affected, and may continue to affect, the value of the Cemetery's investments. The effects of economic, political and market conditions subsequent to December 31, 2021 are not reflected in these financial statements, and future effects on the Cemetery's financial position and operations cannot be predicted due to the uncertainty regarding the duration and scope of the pandemic and other changing market conditions.

* * * * *

The Woodlawn Cemetery

Supplementary Information

December 31, 2021

The Woodlawn Cemetery

General Care Fund
Cemetery Operations and Administration
Year Ended December 31, 2021
(with summarized totals for the year ended December 31, 2020)

	Cemetery Service	Cemetery Maintenance	Cemetery Sales	Cemetery Administration	Cemetery Security	2021 Total	2020 Total
REVENUE							
Sales	$ -	$ -	$ 11,936,034	$ -	$ -	$ 11,936,034	$ 11,644,322
Cost of sales	-	-	(508,259)	-	-	(508,259)	(714,044)
Service charges	1,968,471	-	-	-	-	1,968,471	2,696,897
Investment income	-	94,672	-	-	-	94,672	67,704
Investment fees	-	(2,296)	-	-	-	(2,296)	(1,114)
Other income	-	2,615	1,143,574	-	-	1,146,189	1,315,703
Cost of goods sold	-	-	(131,393)	-	-	(131,393)	(225,005)
Interfund transfers	-	2,036,848	-	-	-	2,036,848	1,921,889
Statutory deductions	-	1,819,890	(3,358,507)	-	-	(1,538,617)	(1,444,312)
Perpetual care services	-	1,758,452	-	-	-	1,758,452	5,650,000
Total Revenue	1,968,471	5,710,181	9,081,449	-	-	16,760,101	20,912,040
EXPENSES							
Wages	584,382	559,847	-	-	823,081	1,967,310	1,853,339
Salaries	233,101	607,400	146,977	1,676,259	248,148	2,911,885	2,636,987
Sales salaries and commissions	-	-	1,737,750	-	-	1,737,750	1,760,800
Payroll taxes	69,715	95,816	114,206	114,157	93,869	487,763	431,786
Fringe benefits	210,125	404,441	213,877	606,001	163,565	1,598,009	1,277,348
Material	84,451	195,472	567	3,639	-	284,129	131,194
Contract services	19,565	1,498,763	-	-	-	1,518,328	1,817,365
Vehicle and equipment repairs	25,838	70,954	6,252	10,705	12,934	126,683	94,333
Advertising and printing	-	575	275,152	11,680	-	287,407	278,178
Prof/Consult/Trustees/Mgmt fees	6,402	121,446	46,603	831,452	1,953	1,007,856	730,334
Insurance	41,919	161,686	2,331	444,856	-	650,792	619,089
Utilities	22,808	135,447	81,840	67,708	32,568	340,371	313,904
Repairs and maintenance	272,169	447,432	32,865	17,735	140,756	910,957	972,780
Other administrative expenses	91,727	334,879	319,976	635,837	125,642	1,508,061	1,649,167
Interest expense	-	-	126,173	25,806	-	151,979	159,409
Depreciation	67,409	164,997	70,810	212,853	-	516,069	424,166
Total Expenses	1,729,611	4,799,155	3,175,379	4,658,688	1,642,516	16,005,349	15,150,179
Change in Net Assets From Operations Before Other Changes	$ 238,860	$ 911,026	$ 5,906,070	$ (4,658,688)	$ (1,642,516)	$ 754,752	$ 5,761,861

See independent auditors' report

The Woodlawn Cemetery

General Care Fund
Summary of Service Department Operations
Year Ended December 31, 2021
(with summarized totals for the year ended December 31, 2020)

	Service	Crematory	2021 Total	2020 Total
REVENUE				
Service charges	$ 1,668,733	$ 299,738	$ 1,968,471	$ 2,696,897
Total Revenue	1,668,733	299,738	1,968,471	2,696,897
EXPENSES				
Wages	443,915	140,467	584,382	550,930
Salaries	213,679	19,422	233,101	182,822
Payroll taxes	56,658	13,057	69,715	65,735
Fringe benefits	170,838	39,287	210,125	181,645
Material	80,396	4,055	84,451	38,328
Contract services	-	19,565	19,565	-
Vehicle and equipment repairs	25,838	-	25,838	5,374
Advertising and printing	-	-	-	5,712
Professional fees	1,888	4,514	6,402	125
Insurance	-	41,919	41,919	41,597
Utilities	4,693	18,115	22,808	36,192
Repairs and maintenance	149,038	123,131	272,169	83,008
Other administrative expenses	50,945	40,782	91,727	68,748
Depreciation	61,395	6,014	67,409	61,707
Total Expenses	1,259,283	470,328	1,729,611	1,321,923
Change in Net Assets From Operations Before Other Changes	$ 409,450	$ (170,590)	$ 238,860	$ 1,374,974

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The Woodlawn Cemetery

General Care Fund
Summary of Maintenance of Cemetery Operations
Year Ended December 31, 2021
(with summarized totals for the year ended December 31, 2020)

	Maintenance	Restricted Maintenance	2021 Total	2020 Total
REVENUE				
Investment income	$ 94,672	$ -	$ 94,672	$ 67,704
Investment fees	(2,296)	-	(2,296)	(1,114)
Other income	2,615	-	2,615	63,327
Permanent Maintenance Fund income	1,727,074	-	1,727,074	1,609,433
Community Mausoleum Endowment Fund income	309,774	-	309,774	312,456
Statutory deductions	1,819,890	-	1,819,890	1,770,519
Perpetual care services	-	1,758,452	1,758,452	5,650,000
Total Revenue	3,951,729	1,758,452	5,710,181	9,472,325
EXPENSES				
Wages	220,426	339,421	559,847	693,574
Salaries	241,082	366,318	607,400	395,875
Payroll taxes	39,134	56,682	95,816	63,863
Fringe benefits	155,530	248,911	404,441	729,181
Material	131,729	63,743	195,472	89,878
Contract services	1,098,903	399,860	1,498,763	1,804,599
Vehicle and equipment repairs	66,050	4,904	70,954	61,912
Advertising and printing	575	-	575	48,685
Professional fees	14,963	106,483	121,446	166,763
Insurance	-	161,686	161,686	201,692
Utilities	91,451	43,996	135,447	100,231
Repairs and maintenance	230,113	217,319	447,432	526,039
Other administrative expenses	43,517	291,362	334,879	262,047
Interest expense	-	-	-	24,934
Depreciation	109,089	55,908	164,997	152,140
Total Expenses	2,442,562	2,356,593	4,799,155	5,321,413
Change in Net Assets From Operations Before Other Changes	$ 1,509,167	$ (598,141)	$ 911,026	$ 4,150,912

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The Woodlawn Cemetery

General Care Fund
Summary of Sales Operations
Year Ended December 31, 2021
(with comparative amounts for the year ended December 31, 2020)

	2021	2020
REVENUE		
Sales	$ 11,936,034	$ 11,466,861
Cost of sales	(508,259)	(714,044)
Other income	1,143,574	1,315,703
Cost of goods sold	(131,393)	(225,005)
Statutory deduction for		
Current Maintenance Fund	(1,819,890)	(1,770,519)
Permanent Maintenance Fund	(1,250,430)	(1,220,979)
Community Mausoleum Fund	(288,187)	(223,333)
Total Revenue	9,081,449	8,628,684
EXPENSES		
Salaries	146,977	198,666
Commissions	1,737,750	1,675,297
Payroll taxes	114,206	109,037
Fringe benefits	213,877	182,374
Material	567	1,475
Vehicle and equipment repairs	6,252	5,353
Advertising and printing	275,152	210,934
Professional fees	46,603	64,585
Insurance	2,331	-
Utilities	81,840	84,979
Repairs and maintenance	32,865	240,823
Other administrative expenses	319,976	404,088
Interest expense	126,173	115,869
Depreciation	70,810	42,375
Total Expenses	3,175,379	3,335,855
Change in Net Assets From Operations Before Other Changes	$ 5,906,070	$ 5,292,829

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The Woodlawn Cemetery

General Care Fund
Summary of Sales Revenue
Year Ended December 31, 2021
(with summarized totals for the year ended December 31, 2020)

	Land Sales	Mausoleums	2021 Total	2020 Total
REVENUE				
Sales	$ 6,192,208	$ 5,743,826	$ 11,936,034	$ 11,466,861
Cost of sales	-	(508,259)	(508,259)	(714,044)
Other income	-	1,143,574	1,143,574	1,315,703
Cost of goods sold		(131,393)	(131,393)	(225,005)
Statutory Deductions				
Current Maintenance Fund	(1,109,912)	(709,978)	(1,819,890)	(1,770,519)
Permanent Maintenance Fund	(760,818)	(489,612)	(1,250,430)	(1,220,979)
Community Mausoleum Fund	-	(288,187)	(288,187)	(223,333)
Total Revenue	$ 4,321,478	$ 4,759,971	$ 9,081,449	$ 8,628,684

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The Woodlawn Cemetery

General Care Fund
Summary of Service Charges
Year Ended December 31, 2021
(with comparative totals for the year ended December 31, 2020)

	2021	2020
SERVICE CHARGES		
Interment fees	$ 1,476,400	$ 1,877,412
Cremation fees	299,738	648,526
Foundations	192,333	170,959
Total Service Charges	$ 1,968,471	$ 2,696,897

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The Woodlawn Cemetery

General Care Fund
Detail of Selected Expenses
Year Ended December 31, 2021
(with comparative totals for the year ended December 31, 2020)

	2021	2020
EXPENSES		
Wages, Salaries and Commissions		
Officer salaries	$ 1,004,218	$ 789,428
Office salaries, exclusive of officer and sales compensation	1,251,576	1,196,126
Sales salaries and commissions	1,737,750	1,760,800
Labor maintenance, including direct supervision	1,967,310	1,853,339
Labor other, including direct supervision	702,909	776,141
Total Wages, Salaries and Commissions	$ 6,663,763	$ 6,375,834
Fringe Benefits		
Health Insurance	$ 633,522	$ 462,046
Dental	46,050	38,611
Pension	324,202	615,599
Group life insurance	31,347	29,716
Supplemental life insurance	(2,521)	(2,095)
401(k) employer match	92,823	90,135
Taxable fringe benefits	50,568	37,501
Workman's Compensation	160,424	182,836
Union Welfare Fund	303,167	268,301
Union Pension Fund	31,965	54,905
Employee uniforms	21,012	18,001
Postretirement benefits	27,999	85,631
Prescription Drug Plan - retirees	26,562	27,161
Total Fringe Benefits	$ 1,747,120	$ 1,908,348
Professional Fees		
Accounting	$ 109,100	$ 81,933
Actuary	84,100	57,041
Trustee fees	50,000	63,751
Labor legal	42,657	52,661
Legal	182,356	61,219
Consulting	547,642	411,874
Total Professional Fees	$ 1,015,855	$ 728,479

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The Woodlawn Cemetery

General Care Fund
Detail of Selected Expenses
Year Ended December 31, 2021
(with comparative totals for the year ended December 31, 2020)

	2021	2020
Insurance		
Property and liability	$ 203,605	$ 243,289
Automobile	279,124	222,483
Umbrella	104,132	82,604
Director's and officers	63,931	75,226
Total Insurance	$ 650,792	$ 623,602
Other Administrative Expenses		
Support to Woodlawn Conservency	$ 102,445	$ 203,965
Payroll processing fees	40,466	39,084
Office supplies	64,622	48,758
Postage	30,924	22,321
Meetings, conferences, and travel	146,324	96,750
Lease expense	86,130	34,893
Licenses and fees	4,348	12,622
Dues and publications	15,466	9,792
Vehicle and office equipment and maintenance	86,150	79,029
Information technologies expense	640,563	644,960
Bank and credit card fees	245,217	124,287
Repair and maintenance	815,892	970,505
Miscellaneous	42,727	66,448
Total Other Administrative Expenses	$ 2,321,274	$ 2,353,414

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Exhibit 12

The Woodlawn Conflict of Interest Statement

The Woodlawn Cemetery
Conflict of Interest Policy

Date Approved: March 16, 2017

This Conflict of Interest Policy is intended to assure the Directors, Officers and Key Employees of the Woodlawn Cemetery (the "Corporation") act in the Corporation's best interest.

Conflict of Interest Defined: For purposes of this Policy, a "Conflict of Interest" means, and will be deemed to exist, in the following circumstances:

a. Outside Interests. Any transaction, agreement or any other arrangement between the Corporation or any affiliate of the Corporation in which a Related Party has a financial interest.

b. Gifts, Gratuities and Entertainment. A Related Party accepting gifts, entertainment or other favors from any individual or entity that (i) does or is seeking to do business with the Corporation or (ii) under circumstances where in might be inferred that such action was intended to influence or possibly would influence the Related Party in the performance of his or her duties. This does not preclude the acceptance of items of nominal or insignificant value or entertainment or nominal or insignificant value which are not related to any particular transaction or activity of the Corporation.

Defined Terms: The following terms have the following meanings when used in the Policy:

"Key Employee" means any person who is in a position to exercise substantial influence over the affairs of the Corporation, as referenced in 26 U.S.C. Section 4958(f)(1)(A) and further in 26 CFR Section 53.4958-3(c), (d) and (e) or succeeding provisions.

"Related Party" means (i) any Director, Officer or Key Employee of the Corporation or any affiliate of the Corporation, (ii) any Relative of any Director, Officer or Key Employee of the Corporation or any affiliate of the Corporation and (iii) any entity in which any individual described in clauses (i) or (ii) has a thirty five percent (35%) or greater ownership or beneficial interest or, in the case of a partnership or a professional corporation, a direct or indirect ownership interest in excess of five percent (5%).

"Relative", with respect to an individual, means his or her (i) spouse, ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great-grandchildren and spouses of brothers, sisters, children, grandchildren and great-grandchildren or (ii) domestic partners (as defined in Section 2994-A of the New York Public Health Law).

Disclosure Procedures:

a. Prior to a meeting of the the Board of Directors (the "Board") or committee of the Board (a "Committee") involving a Conflict of Interest or a possible Conflict of Interest, a Related Party having a Conflict of Interest or possible Conflict of Interest will disclose all the facts material to the Conflict of Interest or possible Conflict of Interest to the chairman of the Audit Committee or, if he or she deems appropriate, the chairman of the Board. Such disclosure may be made in person, telephonically, in writing (including via e-mail or similar media).

b. The chairman of the Audit Committee or the Board, as the case may be, will disclose the Conflict of Interest or possible Conflict of Interest at the outset of any deliberations regarding the matter giving rise to a Conflict of Interest or possible Conflict of Interest. Such disclosure, and the resolution thereof, must be reflected in the minutes of any such meeting at which the matter giving rise to such Conflict or Interest or possible Conflict of Interest was discussed or was voted on.

Recusal:

a. Any Related Party having a Conflict of Interest may not be present at or participate in the deliberation of such Board, Committee or owners meeting relating to a matter giving rise to such Conflict of Interest and prior to such discussions will recuse himself or herself from such meeting. Further, a Related Party having a Conflict of Interest may not vote on any matter giving rise to such Conflict of Interest.

b. A Related Party having a Conflict of Interest may not attempt to improperly influence the deliberation or voting on a matter giving rise to such Conflict of Interest.

Compliance with Statute: Notwithstanding anything to the contrary herein, the procedures for disclosing, addressing and documenting conflicts of interest is intended to and will, at all times, conform with the requirements of Section 715 of the New York Not-For-Profit Corporation Law, as the same may be amended from time to time, and will be deemed amended to the extent, from time to time, necessary to conform to such requirements.

Review of Policy; Delivery of Conflict Information Form: (i) Each existing Director of the Corporation will promptly, and annually thereafter, complete, sign and submit and (ii) prior to his or her beginning to serve as a Director, and annually thereafter, each new Director will complete, sign and submit to the Secretary of the Corporation a written statement identifying, to the best of his or her knowledge, any entity of which such director is an officer, director, trustee, member, owner (either as a sole proprietor or a partner), or employee and with which the Corporation has a relationship, and any transaction in which the Corporation is a participant and in which the Director might have a conflicting interest. Each year, the Secretary will provide the chairman of the Audit Committee with a copy of all completed conflict information forms.

THE WOODLAWN CEMETERY

Conflict of Interest Information Form

Please describe, to the best of your knowledge, (1) any relationships, positions or circumstances in which you are involved that you believe may pose a Conflict of Interest (as defined in the Woodlawn Cemetery's Conflict of Interest Policy) for you in your role as Director of the Woodlawn Cemetery and (2) any entity, of which you are an officer, director, trustee, member owner or employee, with which the Corporation has a relationship. (*If there is not enough room below, please attach additional pages.*)

I hereby certify that the information set forth above is true and complete, to the best of my knowledge. I have reviewed, and agree to abide by, the Conflict of Interest Policy of The Woodlawn Cemetery currently in effect.

Signature:_____ Date:_____

Exhibit 13

The Woodlawn IRS Form 990 Part VII

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) MARLISA MORELAND	37.50									
DIRECTOR OF SALES	0.00					X		427,740.	0.	63,364.
(2) MITCH ROSE	32.50									
PRESIDENT/CEO, THRU 09/2021	5.00	X		X				375,712.	0.	47,743.
(3) MARY LOU MORGAN	37.50									
FAMILY SERVICE COUNSELOR	0.00					X		307,057.	0.	48,032.
(4) GRACE PEREZ	37.50									
FAMILY SERVICE COUNSELOR	0.00					X		324,193.	0.	27,310.
(5) LORI LOCKE	37.50									
FAMILY SERVICE COUNSELOR	0.00					X		292,305.	0.	26,365.
(6) NICHOLAS PISANO	32.50									
TREASURER/CFO, THRU 12/2021	5.00			X				249,504.	0.	68,602.
(7) JAMES GARLAND	32.50									
VP, ENDOWMENT FUNDS & GRANT ADMIN.	5.00			X				196,210.	0.	67,409.
(8) ASHLEY THURSTON	37.50									
FAMILY SERVICE COUNSELOR	0.00					X		176,906.	0.	26,645.
(9) EDWARD MARKIEWICZ	32.50									
SECRETARY/ VP, OPERATIONS	5.00			X				158,522.	0.	30,204.
(10) RITA GAIL JOHNSON	5.00									
VICE-CHAIR	0.00	X		X				10,000.	0.	0.
(11) GUS CHRISTENSEN	2.00									
TRUSTEE	0.00	X						10,000.	0.	0.
(12) ARAMINA VEGA FERRER	2.00									
TRUSTEE	1.30	X						10,000.	0.	0.
(13) ROBERT R. HALL	2.00									
TRUSTEE	1.30	X						10,000.	0.	0.
(14) KATHLEEN A. PAVLICK	2.00									
TRUSTEE	1.30	X						10,000.	0.	0.
(15) MICHAEL T. REYNOLDS	5.00									
CHAIR	0.00	X		X				0.	0.	0.
(16) PAUL ENGEL	2.00									
TRUSTEE	1.30	X						0.	0.	0.
(17) VICTOR GOINES	2.00									
TRUSTEE	0.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) BRIAN MCLENDON	2.00									
TRUSTEE	0.00	X						0.	0.	0.
(19) ANDREW PETERS	2.00									
TRUSTEE	0.00	X						0.	0.	0.
(20) IAN ROWAN	2.00									
TRUSTEE	0.00	X						0.	0.	0.
(21) ELISABETH STANDLEY SMITH	2.00									
TRUSTEE	0.00	X						0.	0.	0.
1b Subtotal ▶								2,558,149.	0.	405,674.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								2,558,149.	0.	405,674.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 17

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
DAVEY TREE EXPERT COMPANY P.O. BOX 94532, CLEVELAND, OH 44101	LANDSCAPING	1,956,293.
PINEBROOK CONTRACTING CO. LLC P.O. BOX 723, NEW YORK, NY 10956	CONSTRUCTION	1,788,327.
ALL CLEAN MAINTENANCE CO. 1245 RHINELANDER AVENUE, BRONX, NY 10461	MAINTENANCE	288,836.
JACO MECHANICAL INC. 16 CLEARWATER CT., NANUET, NY 10954	HVAC SYSTEM	257,930.
FRANK J. TUCEK & SON INC. 92 NORTH ROUTE 9W, CONGERS, NY 10470	REPAIRS & MAINTENANCE	228,965.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 10