

Form 990
2016Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

- Do not enter social security numbers on this form as it may be made public
- Information about Form 990 and its instructions is at www.irs.gov/form990

Open to Public
Inspection

A For the 2016 calendar year, or tax year beginning 01-01-2016, and ending 12-31-2016

B Check if applicable

- Address change
- Name change
- Initial return
- Final
- Return/terminated
- Amended return
- Application pending

C Name of organization THE WOODLAWN CEMETERY		D Employer identification number 13-5670057
Doing business as		E Telephone number (718) 920-0500
Number and street (or P O box if mail is not delivered to street address) 233RD STREET AND WEBSTER AVENUE		Room/suite
City or town, state or province, country, and ZIP or foreign postal code BRONX, NY 10470		
F Name and address of principal officer MITCHELL ROSE 233RD STREET AND WEBSTER AVENUE BRONX, NY 10470		G Gross receipts \$ 37,160,689

I Tax-exempt status 501(c)(3) 501(c) (13) ► (insert no) 4947(a)(1) or 527J Website: ► WWW.THEWOODLAWNCEMETERY.ORGK Form of organization Corporation Trust Association Other ►

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No

If "No," attach a list (see instructions)

H(c) Group exemption number ►

L Year of formation 1863 M State of legal domicile NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE WOODLAWN CEMETERY AND CREMATORIALY PROVIDES END OF LIFE SERVICES FOR METRO NYC

2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	3	14
3 Number of voting members of the governing body (Part VI, line 1a)	4	13
4 Number of independent voting members of the governing body (Part VI, line 1b)	5	98
5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	6	7
6 Total number of volunteers (estimate if necessary)	7a	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7b	0
b Net unrelated business taxable income from Form 990-T, line 34		

Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
		0	5,000
9 Program service revenue (Part VIII, line 2g)	8,754,409	9,980,569	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,058,934	6,239,210	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,813,343	16,224,779	

Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	Prior Year	Current Year
		0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	7,945,102	8,054,871	
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0	
b Total fundraising expenses (Part IX, column (D), line 25) ► 0			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,352,730	5,491,454	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	13,297,832	13,546,325	
19 Revenue less expenses Subtract line 18 from line 12	1,515,511	2,678,454	

Net Assets or Fund Balances	Beginning of Current Year	End of Year
	182,962,056	196,765,853
20 Total assets (Part X, line 16)	18,227,744	18,226,688
21 Total liabilities (Part X, line 26)	164,734,312	178,539,165
22 Net assets or fund balances Subtract line 21 from line 20		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here	*****	2017-05-30
	Signature of officer	Date
JAMES GARLAND TREASURER/CFO		
Type or print name and title		

Paid Preparer Use Only	Print/Type preparer's name GARRETT M HIGGINS	Preparer's signature GARRETT M HIGGINS	Date 2017-05-22	Check <input type="checkbox"/> if self-employed	PTIN P00543209
	Firm's name ► PKF O'CONNOR DAVIES LLP			Firm's EIN ► 27-1728945	
	Firm's address ► 500 MAMARONECK AVENUE HARRISON, NY 105281633			Phone no (914) 381-8900	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2016)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

AS AN ACTIVE CEMETERY AND AN IMPORTANT CULTURAL INSTITUTION, WOODLAWN MEMORIALIZES THE DECEASED IN THOUGHTFUL AND DIGNIFIED WAYS, PROVIDES SENSITIVE AND COMPASSIONATE SERVICES TO THE BEREAVED, AND PROTECTS, PRESERVES AND ENHANCES THE SPLENDOR OF ITS NATURAL BEAUTY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any programs or services?

Yes No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)

THE WOODLAWN CEMETERY, INC PROVIDES BURIAL, ENTOMBMENT AND CREMATION SERVICES FOR OVER 3,000 CLIENTS ANNUALLY. CEMETERY STAFF AND QUALIFIED CONTRACTORS MAINTAIN THE 400 ACRE SITE, BUILDINGS, PRIVATE AND COMMUNITY MAUSOLEUM, INDIVIDUAL AND FAMILY MONUMENTS AND OVER 6,500 TREES.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)

(Expenses \$ **1,000,000** including grants of \$ **1,000,000**)

) (Revenue \$)

4e Total program service expenses ►

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	Yes
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	Yes
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Yes
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Yes
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	Yes
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No

Part IV Checklist of Required Schedules (continued)

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

25a **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.**
Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III

28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O

	Yes	No
20a		No
20b		
21		No
22		No
23	Yes	
24a		No
24b		
24c		
24d		
25a		
25b		
26		No
27		No
28a		No
28b		No
28c		No
29		No
30		No
31		No
32		No
33		No
34	Yes	
35a	Yes	
35b	Yes	
36		
37		No
38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	1a	35	
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	98	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).	7a		No
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c		No
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12a		
12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	14b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	14
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	13
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a	Yes
a	The governing body?	8b	Yes
b	Each committee with authority to act on behalf of the governing body?	9	No
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No	
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990	12a	Yes
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12b	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	13	Yes
13	Did the organization have a written whistleblower policy?	14	Yes
14	Did the organization have a written document retention and destruction policy?	15a	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15b	No
a	The organization's CEO, Executive Director, or top management official	16a	No
b	Other officers or key employees of the organization	16b	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed►	
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply	
	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, address, and telephone number of the person who possesses the organization's books and records ►JAMES GARLAND TREASURERCFO 233RD STREET AND WEBSTER AVENUE BRONX, NY 10470 (718) 920-0500	

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee".

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or 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.

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099- MISC)	(E) Reportable compensation from related organizations (W-2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Officer or Director	Individual Trustee	Office Holder	Key Employee	Non-Exempt Employee	Highest Compensated			
(1) MICHAEL T REYNOLDS CHAIR	5 00	X	X					0	0	0
(2) MITCHELL ROSE PRESIDENT/CEO	32 50 5 00	X	X					278,677	0	38,769
(3) RITA GAIL JOHNSON VICE-CHAIR	4 00	X	X					25,000	0	0
(4) JAMES ZIRIN TRUSTEE	2 00	X						25,000	0	0
(5) ADELE C KEOGH TRUSTEE	2 00	X						25,000	0	0
(6) ALLISON F RADZIN TRUSTEE	2 00	X						25,000	0	0
(7) CAROLYN C CLARK TRUSTEE	2 00 1 30	X						25,000	0	0
(8) E THOMAS WILLIAMS JR TRUSTEE	2 00 1 30	X						25,000	0	0
(9) GUS CHRISTENSEN TRUSTEE	2 00	X						25,000	0	0
(10) JONATHAN P BUTLER TRUSTEE	2 00	X						25,000	0	0
(11) KATHLEEN A PAVLICK TRUSTEE	2 00 1 30	X						25,000	0	0
(12) ROBERT R HALL TRUSTEE	2 00 1 30	X						25,000	0	0
(13) THOMAS L PULLING TRUSTEE	2 00	X						25,000	0	0
(14) ARAMINA VEGA FERRER TRUSTEE	2 00	X						0	0	0
(15) EDWARD MARKIEWICZ SECRETARY/HR DIRECTOR	32 50 5 00		X					112,195	0	14,610
(16) JAMES GARLAND CFO/TREASURER	37 50		X					176,018	0	37,339
(17) DAVID ISON DIRECTOR OF SALES & MARKETING	37 50			X				383,343	0	7,179

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)								
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee			
(18) MARLISA MORELAND	37.50				X	242,272	0	14,660
FAMILY SERVICE COUNSELOR								
(19) ROSALVA GOMEZ-JOHNSON	37.50				X	138,375	0	21,009
FAMILY SERVICE COUNSELOR								
(20) ELINE MAXWELL	37.50				X	118,386	0	16,475
DIRECTOR OF DEVELOPMENT								
(21) LORI LOCKE	37.50				X	118,306	0	12,835
FAMILY SERVICE COUNSELOR								
(22) DENIS TOM	37.50				X	112,054	0	21,238
DIRECTOR OF IT								
1b Sub-Total								
c Total from continuation sheets to Part VII, Section A								
d Total (add lines 1b and 1c)						1,954,626	0	184,114

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 ► 14

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	No
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	Yes
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	No

Section B. Independent Contractors

(A) Name and business address	(B) Description of services	(C) Compensation
DAVEY TREE EXPERT COMPANY 57 E HANOVER AVE MORRIS PLAINS, NJ 07950	LANDSCAPING	1,300,298
PINEBROOK CONTRACTING CO LLC PO BOX 723 NEW YORK, NY 10956	CONSTRUCTION	737,760
ALL CLEAN MAINTENANCE CO 28 NEW YORK AVENUE WESTBURY, NY 11590	MAINTENANCE	278,439
WOODARD & CURRAN 709 WESTCHESTER AVENUE WEST HARRISON, NY 10604	ENGINEERING	161,183
SCHAFFER CULLEN CAPITAL MANAGEMENT 645 FIFTH AVENUE NEW YORK, NY 10022	INVESTMENT MANAGEMENT FEES	142,137
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 ► 6		

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a					
	b Membership dues . . .	1b					
	c Fundraising events . . .	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	5,000				
	g Noncash contributions included in lines 1a-1f \$ _____						
	h Total. Add lines 1a-1f		5,000				
Program Service Revenue		Business Code					
	2a SALE OF BURIAL RIGHTS	812220	7,089,457	7,089,457			
	b SERVICE CHARGES	812220	2,564,488	2,564,488			
	c OTHER CEMETERY SERVICES	812220	326,624	326,624			
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		9,980,569				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		6,138,524			6,138,524	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
b Less cost or other basis and sales expenses	21,036,596						
c Gain or (loss)	20,935,910						
d Net gain or (loss)	100,686		100,686			100,686	
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a						
b Less direct expenses	b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities See Part IV, line 19	a						
b Less direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
b Less cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	Business Code						
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See Instructions		16,224,779	9,980,569	0	6,239,210		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,345,366			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,428,528			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	898,097			
9 Other employee benefits	723,401			
10 Payroll taxes	659,479			
11 Fees for services (non-employees)				
a Management				
b Legal	90,514			
c Accounting	61,500			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	551,352			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	270,186			
12 Advertising and promotion	155,057			
13 Office expenses	306,984			
14 Information technology	90,927			
15 Royalties				
16 Occupancy	311,169			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	121,415			
20 Interest	144,998			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	250,231			
23 Insurance	380,765			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a MAINTENANCE OF CEMETERY	1,214,877			
b LANDSCAPING SERVICES	1,189,349			
c TREE SERVICE	186,434			
d REIMBURSEMENT TO RELATE	89,889			
e All other expenses	75,807			
25 Total functional expenses. Add lines 1 through 24e	13,546,325			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				
Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	292,168	1	271,275
	2 Savings and temporary cash investments	4,540,358	2	6,621,262
	3 Pledges and grants receivable, net	3		
	4 Accounts receivable, net	3,874,407	4	4,531,141
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	6		
	7 Notes and loans receivable, net	7		
	8 Inventories for sale or use	107,116	8	79,861
	9 Prepaid expenses and deferred charges	21,899	9	21,745
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	39,787,248	
	b Less accumulated depreciation	10b	33,486,497	
		6,192,978	10c	6,300,751
	11 Investments—publicly traded securities	167,076,370	11	178,333,355
	12 Investments—other securities See Part IV, line 11	12		
	13 Investments—program-related See Part IV, line 11	13		
	14 Intangible assets	14		
	15 Other assets See Part IV, line 11	856,760	15	606,463
	16 Total assets. Add lines 1 through 15 (must equal line 34)	182,962,056	16	196,765,853
Liabilities	17 Accounts payable and accrued expenses	9,553,080	17	9,681,889
	18 Grants payable	18		
	19 Deferred revenue	19		
	20 Tax-exempt bond liabilities	20		
	21 Escrow or custodial account liability Complete Part IV of Schedule D	21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	22		
	23 Secured mortgages and notes payable to unrelated third parties	4,812,000	23	4,597,000
	24 Unsecured notes and loans payable to unrelated third parties	24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	3,862,664	25	3,947,799
	26 Total liabilities. Add lines 17 through 25	18,227,744	26	18,226,688
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	164,734,312	27	178,539,165
	28 Temporarily restricted net assets	28		
	29 Permanently restricted net assets	29		
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	30		
	31 Paid-in or capital surplus, or land, building or equipment fund	31		
	32 Retained earnings, endowment, accumulated income, or other funds	32		
	33 Total net assets or fund balances	164,734,312	33	178,539,165
	34 Total liabilities and net assets/fund balances	182,962,056	34	196,765,853

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	16,224,779
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,546,325
3	Revenue less expenses Subtract line 2 from line 1	3	2,678,454
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	164,734,312
5	Net unrealized gains (losses) on investments	5	10,729,210
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	397,189
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	178,539,165

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both	2a	No
	<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both	2b	Yes
	<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

Additional Data

Software ID:

Software Version:

EIN: 13-5670057

Name: THE WOODLAWN CEMETERY

2016

Open to Public
InspectionSCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization THE WOODLAWN CEMETERY	Employer identification number 13-5670057
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items	► \$
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	► \$
(i) Revenue included on Form 990, Part VIII, line 1	► \$
(ii) Assets included in Form 990, Part X	► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items	► \$
a Revenue included on Form 990, Part VIII, line 1	► \$
b Assets included in Form 990, Part X	► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a Public exhibition
 b Scholarly research
 c Preservation for future generations

d Loan or exchange programs
 e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table

c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	166,693,562	175,671,489	170,143,834	153,419,535	140,319,004
b Contributions	1,255,313	1,511,754	1,037,711	1,070,304	1,182,785
c Net investment earnings, gains, and losses	16,122,833	-5,431,274	8,663,523	20,303,082	16,436,085
d Grants or scholarships					
e Other expenditures for facilities and programs	4,631,923	5,058,407	4,173,579	4,649,087	4,518,339
f Administrative expenses					
g End of year balance	179,439,785	166,693,562	175,671,489	170,143,834	153,419,535

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► 100 000 %

b Permanent endowment ►

c Temporarily restricted endowment ►

The percentages on lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
3a(i)		No
3a(ii)		No
3b		

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	398,025			398,025
b Buildings		4,413,487	2,868,496	1,544,991
c Leasehold improvements				
d Equipment		1,957,327	1,589,325	368,002
e Other		33,018,409	29,028,676	3,989,733
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ►				6,300,751

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		

Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ►

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		

Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ►

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ►

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
PREPAID AND DEFERRED SERVICE CHARGES	3,947,799
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	

Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ►

3,947,799

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	26,770,995
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	10,729,210
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	10,729,210
3	Subtract line 2e from line 1	3	16,041,785
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	182,994
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	182,994
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	16,224,779

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	13,363,331
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	13,363,331
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	182,994
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	182,994
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	13,546,325

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information (continued)

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 13-5670057
Name: THE WOODLAWN CEMETERY

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	THE CEMETERY MAINTAINS VARIOUS STATE RESTRICTED FUNDS THE CEMETERY WITHDRAWS ALL INCOME EARNED LESS ONE-THIRD FEES FROM THE PERMANENT MAINTENANCE AND COMMUNITY MAUSOLEUM FUNDS TO MAINTAIN AND PRESERVE THE CEMETERY THE OTHER FUND REPRESENTS PERMANENTLY RESTRICTED FUNDS RECEIVED FOR THE MAINTENANCE OF SPECIFIC LOTS, GRAVES AND PRIVATE MAUSOLEUMS INVESTMENT INCOME EARNED BY THESE FUNDS IS RESTRICTED FOR THE MAINTENANCE OF INDIVIDUAL LOTS, GRAVES AND PRIVATE MAUSOLEUMS SEPARATE ACCOUNTS ARE MAINTAINED FOR EACH INDIVIDUAL PERPETUAL CARE ENDOWMENT ACCOUNT

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE CEMETERY RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT THE CEMETERY HAD NO UNCHARTED TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE. THE CEMETERY IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR PERIODS PRIOR TO DECEMBER 31, 2013.

Schedule J
(Form 990)**Compensation Information**

OMB No 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest

Compensated Employees

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

► Attach to Form 990.

► Information about Schedule J (Form 990) and its instructions is at
www.irs.gov/form990.**2016****Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
THE WOODLAWN CEMETERY

Employer identification number

13-5670057

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

a Receive a severance payment or change-of-control payment?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?
b Any related organization?
 If "Yes," on line 5a or 5b, describe in Part III

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

a The organization?
b Any related organization?
 If "Yes," on line 6a or 6b, describe in Part III

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	Yes	
2	Yes	
4a		No
4b		No
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MITCHELL ROSE PRESIDENT/CEO	(i)	204,502	74,175	0	5,286	33,483	317,446	0
	(ii)	0	0	0	0	0	0	0
2 JAMES GARLAND CFO/TREASURER	(i)	140,403	30,250	5,365	3,856	33,483	213,357	0
	(ii)	0	0	0	0	0	0	0
3 DAVID ISON DIRECTOR OF SALES & MARKETING	(i)	378,552	0	4,791	4,867	2,312	390,522	0
	(ii)	0	0	0	0	0	0	0
4 MARLISA MORELAND FAMILY SERVICE COUNSELOR	(i)	242,272	0	0	2,626	12,034	256,932	0
	(ii)	0	0	0	0	0	0	0
5 ROSALVA GOMEZ-JOHNSON FAMILY SERVICE COUNSELOR	(i)	138,375	0	0	2,143	18,866	159,384	0
	(ii)	0	0	0	0	0	0	0

See Additional Data Table

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A	MR JAMES GARLAND, CFO/TREASURER, RECEIVED A CAR ALLOWANCE OF \$5,365, DAVID ISON, DIRECTOR OF SALES & MARKETING, RECEIVED A CAR ALLOWANCE OF \$4,791 AND ELINE MAXWELL, DIRECTOR OF DEVELOPMENT, RECEIVED A CAR ALLOWANCE OF \$4,897. THIS AMOUNT WAS TAXABLE AND INCLUDED IN BOX 5 OF THEIR 2016 W-2. THE PROVISIONS FOR THE ORGANIZATION TO PROVIDE AUTOMOBILE WERE INCLUDED IN THE TERMS AND CONDITIONS OF EMPLOYMENT OFFERED TO THEM.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

~~Internal Revenue Service~~Name of the organization
THE WOODLAWN CEMETERY**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2016**Open to Public
Inspection****Employer identification number**

13-5670057

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE MEMBERSHIP OF THE CORPORATION CONSISTS OF CURRENT LOT OWNERS WHO HAVE PURCHASED BURIAL RIGHTS OR OBTAINED RIGHTS THROUGH TRANSFER OF OWNERSHIP IN ACCORDANCE WITH NEW YORK STATE CEMETERY LAW, DEEDS DESIGNATING BURIAL RIGHTS ARE ISSUED TO LOT OWNERS AND BURIAL RIGHTS ARE TRANSFERRED THROUGH HEIRSHIP AFFIDAVITS, WILLS AND BY COURT ORDER

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE CEMETERY HAS AN ANNUAL MEETING IN ACCORDANCE WITH NYS DIVISION OF CEMETERIES AND THE CEMETERY'S BY-LAWS AT THIS MEETING, THE MEMBERS ELECT THE BOARD OF TRUSTEES WHOSE TERMS HAVE EXPIRED EACH MEMBER/OWNER IS ENTITLED TO ONE VOTE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	AT THE ANNUAL LOT OWNERS MEETING, THE DECISIONS OF THE GOVERNING BODY ARE PRESENTED TO THE MEMBERSHIP FOR CONSIDERATION AND ACCEPTANCE BY VOTE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS PREPARED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTING FIRM AND REVIEWED BY THE TREASURER. SUBSEQUENT TO THE REVIEW A DRAFT OF THE RETURN IS EMAILED OR MAILED TO THE FULL BOARD FOR REVIEW. BOARD MEMBERS WILL CONTACT THE TREASURER WITH ANY QUESTIONS OR COMMENTS. ONCE THE REVIEW BY THE BOARD MEMBERS IS COMPLETE, THE RETURN WILL BE FILED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	ALL FACTS MATERIAL TO THE CONFLICT OF INTEREST WILL BE DISCLOSED TO THE CHAIRMAN OF THE AUDIT COMMITTEE, OR CHAIRMAN OF THE BOARD PRIOR TO A MEETING OF THE BOARD OF TRUSTEES OR COMMITTEE OF THE BOARD INVOLVING A CONFLICT OF INTEREST ANY RELATED PARTY HAVING A CONFLICT OF INTEREST MAY NOT BE PRESENT OR PARTICIPATE IN THE MEETING RELATING TO A MATTER GIVING RISE TO SUCH CONFLICT OF INTEREST DURING THE JUNE BOARD MEETING, BOARD TRUSTEES AND OFFICERS COMPLETE AND SIGN OFF ON THE CONFLICT OF INTEREST POLICY THIS IS WHERE ANY CONFLICTS ARE DISCLOSED ALL FACTS MATERIAL TO THE CONFLICT OF INTEREST WILL BE DISCLOSED TO THE CHAIRMAN OF THE AUDIT COMMITTEE, OR CHAIRMAN OF THE BOARD PRIOR TO A MEETING OF THE BOARD OF TRUSTEES OR COMMITTEE OF THE BOARD INVOLVING A CONFLICT OF INTEREST ANY RELATED PARTY HAVING A CONFLICT OF INTEREST MAY NOT BE PRESENT OR PARTICIPATE IN THE MEETING RELATING TO A MATTER GIVING RISE TO SUCH CONFLICT OF INTEREST

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	THE COMPENSATION OF THE CEO/PRESIDENT OF THE CEMETERY IS REVIEWED AND DETERMINED BY THE BOARD OF TRUSTEES ANNUALLY. THE BOARD REVIEWS AND COMPARES COMPENSATION PACKAGES OF SIMILAR POSITIONS IN PEER GROUP CEMETERIES, REVIEWS INDUSTRY GENERATED COMPENSATION SURVEYS AND CONDUCTS INTERNAL ANALYSIS IN DETERMINING APPROPRIATE COMPENSATION. THE BOARD'S APPROVAL OF THE CEO/PRESIDENT'S SALARY IS DOCUMENTED IN THE MINUTES OF BOARD MEETINGS. IN 2013, ANTICIPATING A LEADERSHIP TRANSITION, THE BOARD ENGAGED BUCK CONSULTANTS TO PROVIDE AN ANALYSIS OF CEO COMPENSATION FROM THE PERSPECTIVE OF A THIRD PARTY. THE ANALYSIS WAS COMPLETED IN FEBRUARY 2014 AND IS USED BY THE BOARD FOR GUIDANCE IN DETERMINING THE CEO / PRESIDENT'S COMPENSATION. THE LAST TIME THE CEO'S SALARY WAS REVIEWED WAS IN 2016. THE CEO HAS THE AUTHORITY FROM THE BOARD TO ESTABLISH COMPENSATION FOR OTHER OFFICERS AND KEY EMPLOYEES. COMPENSATION LEVELS ARE DETERMINED BY REVIEWING INDUSTRY GENERATED COMPENSATION SURVEYS AND MAKING INQUIRIES TO PEER GROUP CEMETERIES.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE PRESIDENT AND THE SECRETARY MAINTAIN THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY THE TREASURER MAINTAINS ALL FINANCIAL RECORDS THE FORM 990 IS MADE AVAILABLE TO THE GENERAL PUBLIC UPON REQUEST ADDITIONALLY, AT THE ANNUAL MEETING, A SUMMARY OF THE OPERATING RESULTS ARE PRESENTED AND THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE FOR REVIEW, WITH COPIES OF THE FINANCIAL STATEMENTS GIVEN TO ALL LOT OWNERS/MEMBERS PRESENT AT THE MEETING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART X, LINES 27	THE CEMETERY MAINTAINS FUNDS THAT ARE RESTRICTED BY NEW YORK STATE LAW FOR THE PERPETUAL CARE OF THE CEMETERY (PERMANENT MAINTENANCE AND COMMUNITY MAUSOLEUM FUNDS) AND FUNDS RESTRICTED FOR THE CARE OF SPECIFIC GRAVES, LOTS OR PARTS THEREOF. THOUGH RESTRICTED BY NEW YORK STATE LAW, THE FUNDS ARE NOT RESTRICTED NET ASSETS AS DEFINED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	POST RETIREMENT AND PENSION BENEFITS LIABILITY ADJUSTMENT 197,728 NET CHANGE IN TRUST PRINCIPAL 199,461

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE FINANCIAL STATEMENTS OF THE CEMETERY ARE AUDITED ANNUALLY BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTING FIRM THAT IS ENGAGED BY THE CEMETERY'S AUDIT COMMITTEE. THE AUDIT COMMITTEE MEETS WITH THE INDEPENDENT AUDITORS PRIOR TO THEIR ENGAGEMENT TO REVIEW THE TERMS OF A N ENGAGEMENT LETTER. AT THE CONCLUSION OF THE AUDIT, THE AUDIT COMMITTEE AGAIN MEETS WITH THE INDEPENDENT AUDITORS TO REVIEW THE AUDITED FINANCIAL STATEMENTS, THE AUDITORS REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT LETTER. THIS PROCESS HAS BEEN IN PLACE AND HAS NOT CHANGED FROM THE PREVIOUS YEAR.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2016

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
THE WOODLAWN CEMETERY

Employer identification number

13-567005

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

Part IV | Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j	Yes	
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p		No
1q	Yes	
1r		No
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) WOODLAWN CONSERVANCY INC	Q	273,629	COST

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

Part VII**Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference		Explanation
FORM 990, SCHEDULE R, PART V, LINE 2	THERE ARE CERTAIN EXPENSES PAID BY THE CEMETERY ON BEHALF OF WOODLAWN CONSERVANCY, INC., A RELATED 501(C)(3) ORGANIZATION, THAT ARE REIMBURSED BACK TO THE CEMETERY. THESE EXPENSES ARE RECORDED THROUGH THE DUE TO/FROM RELATED ORGANIZATION. ALSO, THERE ARE RECEIPTS THAT THE CEMETERY RECEIVES THROUGH ITS CREDIT CARD MACHINE ON BEHALF OF THE RELATED ORGANIZATION. THESE RECEIPTS ARE ALSO RECORDED THROUGH THE DUE TO/FROM RELATED ORGANIZATION. WHEN BALANCES ARE MATERIAL ACTUAL CASH WILL BE TRANSFERRED BETWEEN THE ORGANIZATIONS TO SETTLE THE BALANCE IN THE ACCOUNT. TYPICAL EXPENSES INCLUDE ACCOUNTING FEES, STATE FILING FEES AND BOOK PURCHASES. TYPICAL CASH RECEIPTS INCLUDE MEMBERSHIPS OR DONATIONS PROCESSED ON THE CEMETERY'S CREDIT CARD MACHINE, THAT IS DUE TO THE RELATED ORGANIZATION.	