



# Newton Cemetery Corporation

*A Beautiful Garden Cemetery Serving Greater Boston*

September 25, 2017

Community Preservation Committee  
c/o Planning and Development Department  
Newton City Hall  
1000 Commonwealth Avenue  
Newton Centre, MA 02459

**RE: Community Preservation Program Full Proposal  
Restoration of the Whipple/Beal Fence, Newton Cemetery**

To Whom It May Concern:

Thank you for considering a full proposal in the Fy18 Community Preservation Program funding round for the restoration project of the Whipple/Beal fence at Newton Cemetery. The restoration of the fence directly fits the goals of the Community Preservation Act because it supports an effort to preserve a significant historical feature in the community of Newton. Newton Cemetery, and the Whipple/Beal fence, represent an important cultural resource with educational and research value for the public.

Founded in 1855 during the rural cemetery movement, Newton Cemetery is an active, garden style cemetery and accredited arboretum. The grounds are open to the public daily and an increasing number of visitors are coming to learn about the cemetery. History tours (co-sponsored with Historic Newton) are held regularly and well attended. In addition, self-guided history tours such as "Notable Burials", "Civil War Soldiers" and "Who Inspired Our School Names?" are available on the cemetery's website.

The Whipple/Beal lot is one of the most historically important in the cemetery. It is the site of the first interment (in 1856) and is surrounded by the last remaining piece of decorative cast iron fencing in Newton Cemetery. The cemetery wishes to restore the Whipple/Beal fence to prevent further deterioration and install interpretive signage to educate visitors, thus benefiting public interest in the history of the Cemetery *and* the City of Newton. Funding from the Community Preservation Program will make the project possible.

Your consideration of this request is appreciated.

Sincerely,

Mary Ann Buras  
President, Newton Cemetery  
enc

**CPC STAFF NOTE:** Notes on attachments lists below identify attachments posted separately on the Newton CPC website.

City of Newton



Setti D. Warren  
Mayor

**Newton, Massachusetts Community Preservation Program  
FUNDING REQUEST**

PRE-PROPOSAL

PROPOSAL

(For staff use)  
date rec'd:  
  
29 September  
2017

Last updated September 2015.

Please submit this completed file directly – do not convert to PDF or other formats.

For full instructions, see [www.newtonma.gov/cpa](http://www.newtonma.gov/cpa) or contact us:

Community Preservation Program Manager,  
City of Newton Planning & Development Department, 1000 Commonwealth Ave., Newton, MA 02459  
[aingerson@newtonma.gov](mailto:aingerson@newtonma.gov) 617.796.1144

You may adjust the space for each question, but the combined answers to all questions on this page must fit on this page.

<b>Project TITLE</b>	<b>Whipple/Beal Fence Restoration</b>		
<b>Project LOCATION</b>	Newton Cemetery, Section K-154 791 Walnut Street, Newton Center, MA 02459		
<b>Project CONTACTS</b>	Name & title or organization	Email	Phone
<b>Project Manager</b>	Mary Ann Buras President, Newton Cemetery	mab@newcemcorp.org	(617) 332-0047 x21
<b>Other Contacts</b>	Eliot Beal Gr.Gr.Grandson of Original Cemetery Lot Owner	eliotbeal@aol.com	(617) 633-1541
<b>Project FUNDING</b>	<b>A. CPA funds requested:</b> \$60,000	<b>B. Other funds to be used:</b> \$14,500	<b>C. Total project cost (A+B):</b> \$74,500
<b>Project SUMMARY</b>	<p>Explain how the project will use the requested CPA funds. You may provide more detail in attachments, but your PROJECT SUMMARY MUST FIT IN THE SPACE BELOW. Use a cover letter for general information about the sponsoring organization's accomplishments.</p> <p>The project will use the funds to restore the historic Whipple/Beal fence at Newton Cemetery, a cast iron fence currently in a state of deterioration. The Whipple Beal lot is one of the most historically important lots in the cemetery. The lot is not only the site of the first interment (in 1856), but it is surrounded by the <i>last</i> remaining piece of decorative iron fencing in Newton Cemetery.</p> <p>The fence is approximately 20'x15' and comprised of 10 sections that are made of fluted posts, rails and decorative medallions that depict a traditional cemetery theme of the era. Each post sits on a granite base. The majority of the original paint has deteriorated significantly and the fence is dirty with visible biological growth. The iron is extremely corroded and rust covers at least 90% of the surface, which is still actively corroding. The fence and posts are no longer plumb and do not sit appropriately on the granite bases that form the foundation. The fence is currently being stabilized with wooden 2x4's set into the ground.</p> <p>The CPA funds would be used to hire the consultant required for assembling the project specifications outlining the scope of work (also necessary for the bid process) and the conservators who would be awarded the contract to perform the fence restoration. The Friends of Newton Cemetery received the contribution of the 3D Laser Scan (to within ¼" accuracy), which clearly documents the details of the fence in its existing condition. Newton Cemetery would provide the personnel required for the oversight and management of the project as well as the skilled staff required to perform the re-work and stabilization of the granite bases that serve as the fence foundation. The Friends of Newton Cemetery will conduct fundraising for interpretive signage so the visiting public could learn about the historic significance of the fence and the restoration process.</p>		

You may adjust the space for each question, but the combined answers to all questions on this page must fit on this page.

<b>Project TITLE</b>		<b>Whipple/Beal Fence Restoration</b>	
<b>USE of CPA FUNDS</b>		<b>HISTORIC RESOURCES</b>	
<b>CHECK ALL THAT APPLY.</b>	preserve	X	
	rehabilitate/ restore	X	
<b>COMMUNITY NEEDS</b>	From each of at least 2 plans linked to the <a href="#">Guidelines &amp; Forms</a> page of <a href="http://www.newtonma.gov/cpa">www.newtonma.gov/cpa</a> , provide a brief quote with plan title, year, and page number, showing how this project meets previously recognized community needs. You may also list other community benefits not mentioned in any plan.		
<p>1.) <u>Newton's Heritage Landscapes Report, April 2009/March 2010: (Attachment #1, highlighted text)</u></p> <ul style="list-style-type: none"> <li>o p1: "definition of heritage landscape"—“ ‘special places, created by human interaction with the natural environment, that help define the character of the community and reflect its past.’ Heritage landscapes are dynamic and evolving; they reflect the history of the community and provide a sense of place; they show the environmental features that influenced land use patterns; and they often (but not always) have scenic qualities.”</li> <li>o p1: “diverse landscapes are central to Newton’s character, yet they are vulnerable and ever-changing. For this reason it is important to take steps towards their preservation by identifying those that are particularly valued by the community”</li> <li>o p43: Newton Cemetery, Appendix-Burial Grounds and Cemeteries</li> </ul> <p>2.) <u>Terra Firma-Putting Historic Landscape Preservation on Solid Ground, ©2011: (Attachment #2, highlighted text)</u></p> <ul style="list-style-type: none"> <li>o p5: “Historic cemeteries serve an important civic function even long after the last plot is sold. Active and inactive cemeteries are valuable public open spaces, scenic locales, genealogical resources, and important historic landscapes, with many vested in their preservation.</li> <li>o p14: “Protecting Iron Fences: Iron fences are an important contributing feature to the historic character and fabric of the landscape, yet their care is often overlooked during cemetery restoration ...”</li> </ul> <p style="text-align: center; color: red;">Attachments in support of this section are posted with site history &amp; photos on the Newton CPC website.</p>			
<b>COMMUNITY CONTACTS</b>	List at least 3 Newton residents or organizations willing and able to comment on the project and its manager’s qualifications. No more than 1 should be a supervisor, employee or current work colleague of the project manager or sponsor. Consult staff on the community contacts required for your specific proposal.		
	<b>Name &amp; title or organization</b>	<b>Email</b>	<b>Phone</b>
	Lalor Burdick, Chairman Newton Cemetery Corporation	<a href="mailto:l.burdick@comcast.net">l.burdick@comcast.net</a>	(617) 584-4633 180 Dudley Road Newton Center, MA 02459
	Susan Abele, (retired) Curator of Manuscripts and Photographs Historic Newton	<a href="mailto:susan.abele@gmail.com">susan.abele@gmail.com</a>	(918) 284-4811 23 Russell Court Newtonville, MA 02460
	Michael Feldman, President & CEO Feldman Surveyors	<a href="mailto:mfeldman@feldmansurveyors.com">mfeldman@feldmansurveyors.com</a>	(617) 527-9255 42 Judith Road Newton Center, MA 02459
	Catherine Offenber, ASLA, Principal, CRJA – IBI Group	<a href="mailto:coffenberg@crja.com">coffenberg@crja.com</a>	(617) 244-9590 211 Greenwood Street Newton, MA 02459
	Lisa Dady, Director-Historic Newton	<a href="mailto:ldady@newtonma.gov">ldady@newtonma.gov</a>	(617) 796-1450 527 Washington Street Newton, MA 02458
	Donald Tsiang	<a href="mailto:tsiangs@aol.com">tsiangs@aol.com</a>	(617)244-0560 950 Watertown Street Newton, MA 02465

You may adjust the space for each question, but the combined answers to all questions on this page must fit on this page.  
**Full proposals must include separate, detailed budgets in addition to this page.**

Project TITLE	Whipple/Beal Fence Restoration	
<b>SUMMARY CAPITAL/DEVELOPMENT BUDGET</b>		
<b>Uses of Funds</b>		
Design & Specifications (Consultant)		\$5,000
3D Laser Scan		\$2,000
Administrative and Project Management (Newton Cemetery staff time)		\$7,500
Fence Restoration (Contractor Bids)		\$55,000
Interpretive Signage at Whipple Beal Lot		\$5,000
<b>D. TOTAL USES</b> (should equal C. on page 1 and E. below)		<b>\$74,500</b>
<b>Sources of Funds</b>	<b>Status</b> (requested, expected, confirmed)	
CPA funding	Requested	\$60,000
Newton Cemetery In-Kind funding for Supervision & Management	Committed	\$7,500
Friends of Newton Cemetery In-Kind Contributions & Fundraising	In planning	\$7,000
<b>E. TOTAL SOURCES</b> (should equal C. on page 1 and D. above)		<b>\$74,500</b>
<b>SUMMARY ANNUAL OPERATIONS &amp; MAINTENANCE BUDGET</b> (cannot use CPA funds)		
<b>Uses of Funds</b> (see ATTACHMENT B-1: Maintenance Plan & Budget for Whipple Beal Fence)		
Yearly inspection, touch-up paint if necessary, wash every 2 years (annual estimate)		\$250.00
Lightly sand and re-paint the surface in 20 +/- years: \$5,000 (estimate)		\$250.00
Completely strip and re-paint in 30-35 years: \$15,000 (estimate)		\$500.00
<b>F. TOTAL ANNUAL COST</b> (should equal G. below)		<b>\$1,000.00</b>
<b>Sources of Funds</b>		
Newton Cemetery operating budget & Friends of Newton Cemetery fundraising		\$1,000.00
<b>G. TOTAL ANNUAL FUNDING</b> (should equal F. above)		<b>\$1,000.00</b>
<b>Project TIMELINE</b>	<b>Phase or Task</b>	<b>Season &amp; Year</b>
	Full proposal to CPC	Fall 2017
	Friends Fundraising	Spring 2017-Spring 2018
	Design	Winter 2017/18
	Bidding	Winter – Spring 2018
	Restoration Work	Summer – Fall 2018

Project TITLE		Whipple/Beal Fence Restoration Pre-Proposal	
↓ Check off submitted attachments here.			
REQUIRED.		<del>A. PHOTOS</del>	<del>of existing site or resource conditions (Attachment #3)</del>
		<del>A. MAP</del>	<del>of site in relation to nearest major roads (Attachment #4)</del>
Full proposals: separate, detailed budget attachments REQUIRED.	<b>B. PROJECT FINANCES</b> printed and as computer spreadsheets, with both uses & sources of funds		
		<b>development pro forma/capital budget:</b> include total cost, hard vs. soft costs and contingencies, and project management – amount and cost of time from contractors or staff (in-kind contributions by existing staff must also be costed).	
		<b>operating/maintenance budget for project,</b> projected separately for each of the next 10 years	
		<b>non-CPA funding:</b> commitment letters, letters of inquiry to other funders, fundraising plans, etc., including both cash and est. dollar value of in-kind contributions	
	Please also document attempts to contact the family for support, and their responses. (Attachment #5)		
	<b>purchasing of goods &amp; services:</b> briefly summarize sponsor’s understanding of applicable state statutes and City policies (Attachment #11)		
Full proposals: REQUIRED.		<del>C. HISTORIC SIGNIFICANCE</del>	<del>Attachments analyzing historic significance and significant features, and showing how project meets national preservation standards (Attachment #6 &amp; 7)</del>
			<del>Newton Historical Commission, for CPA eligibility (Attachment #12 Letter from Katy Hax Holmes, to be confirmed by NHC vote)</del>
REQUIRED for all full proposals.	<b>D. SPONSOR FINANCES &amp; QUALIFICATIONS, INSTITUTIONAL SUPPORT</b>		
		<b>for sponsoring organization, most recent annual operating budget</b> (revenue & expenses) & <b>financial statement</b> (assets & liabilities); each must include any public (City) and private resources (“friends” organizations, fundraising, etc.)	
		<b>long-term endowment funding strategy for the Cemetery itself</b>	
		<b>long-term capital needs/funding strategy for private lots &amp; structures the Cemetery may need to repair/maintain in the future</b>	
		<b>for project manager: relevant training &amp; track record</b> of managing similar projects (Attachment #10)	
REQUIRED for all full proposals involving real estate acquisition, construction or other building/ landscape improvements.	<b>E. SITE CONTROL, VALUE &amp; DEED RESTRICTIONS</b>		
		<del>deed for the lot (Attachment #8)</del>	
		<del>The Cemetery has said its Board/legal advisors will propose a plan to meet this requirement. Please include a summary of that plan.</del>	
		<del>agreement by lot owners to a permanent deed restriction for historic preservation</del>	
		<b>F. DESIGN &amp; CONSTRUCTION</b>	
		<b>professional design &amp; cost estimates:</b> include site plan & elevations	
	<b>materials &amp; finishes;</b> highlight “green” or sustainable features & materials		
	<del>environmental mitigation plans: incl. lead paint, asbestos, etc. (including disposal of existing fence elements that cannot be repaired or restored)</del>		
OPTIONAL for all proposals.		<b>G. LETTERS of SUPPORT</b>	from Newton residents, organizations, or businesses (Attachment #9)

Attachments struck out here are posted separately on the Newton CPC website.

Newton, Massachusetts Community Preservation Program  
Newton Cemetery – Whipple/Beal Fence Restoration

ATTACHMENT LIST

- 1. ~~Newton's Heritage Landscapes Report (p. 1, 43)~~
- 2. ~~Terra Firma Putting Historic Landscape Preservation on Solid Ground (p. 5, 14)~~
- A-1. ~~Photos~~
- A-2. ~~Maps~~
- B-1. Capital Budget and Maintenance Budget & Plan
- B-2. Non-CPA Funding
- B-3. Correspondence with Family/Lot Owners
- B-4. Purchasing of Goods & Services
- ~~C-1. Historic Significance Attachments~~
- ~~C-2. Whipple/Beal Family Tree~~
- ~~C-3. Newton Historical Commission~~
- D-1. Sponsor Finances
- D-2. Newton Cemetery's Long Term Sustainability Plan
- D-3. Capital Needs Plan for Non Cemetery Owned Structures
- D-4. Sponsor Qualifications
- ~~E-1. Deed for the Lot~~
- ~~E-2. Summary of Plan for Preservation Restriction~~
- F. Design & Construction Repeated here and in the "site & history" file on the Newton CPC website.
- G. Letters of Support

Attachments struck out here are posted separately on the Newton CPC website.

**ATTACHMENT B-1**

**CAPITAL BUDGET - WHIPPLE/BEAL FENCE RESTORATION**

(Supplement to "SUMMARY CAPITAL/DEVELOPMENT BUDGET")

Item of Work	Funding Source	Hard Cost	Soft Cost	Total
Design & Specifications	CPA			\$5,000
Consultant estimate			\$5,000	
Fence Restoration	CPA			\$55,000
Consultant estimate		\$50,000		
Contingency-10%		\$5,000		
3D Laser Scan	FONC			\$2,000
Feldman Land Surveyors, In-kind donation to FONC (estimated value)			\$2,000	
Newton Cemetery Staff Time	NCC			\$7,500
Project Management (65hrs @ \$100/hr)			\$6,500	
Labor: Reset granite footings (24hours @ \$35/hr)			\$840	
Material: Reset granite footings (estimate)			\$160	
Interpretive Signage at Whipple Beal Lot				\$5,000
Allowance		\$5,000		
	<b>TOTAL:</b>	<b>\$60,000</b>	<b>\$14,500</b>	<b>\$74,500</b>

CPA = Community Preservation Act

FONC = Friends of Newton Cemetery

NCC = Newton Cemetery

## ATTACHMENT B-1

### Maintenance Plan & Budget for Whipple Beal Fence

(Supplement to "SUMMARY ANNUAL OPERATIONS & MAINTENANCE BUDGET")

The long-term maintenance plan and budget for the Whipple Beal Fence includes the following:

- o An annual visual inspection of the fence.  
Estimate: 1 hour of Newton Cemetery staff time per year
- o Touch-up paint if necessary, as determined by annual visual inspection.  
Estimate: 3 hours of Newton Cemetery staff time per year
- o Wash the fence every two years.  
Estimate: 2 hours of Newton Cemetery staff time per year

The above items will be completed by Newton Cemetery's monument staff. The annual figure of \$250 is for the six hours of estimated staff time and minimal material costs. It is an average over ten years that includes annual increases of 3%. There is no need to hire additional employees to perform this work as it can all be done with the staff currently included with the annual cemetery operations budget.

- o Lightly sand and re-paint the surface of the fence approximately twenty years after renovation.  
Estimate: \$5,000
- o Completely strip and re-paint the fence approximately 30-35 years after renovation.  
Estimate: \$15,000

The proposed scope and estimates for the two items above were received from a qualified conservator capable of performing the work. This work would not be completed by Newton Cemetery. The figures of \$250 and \$500 included in the proposal are what the Friends of Newton Cemetery anticipates needing to set aside annually to have an appropriate amount of funds available when the time comes for the work to be done.



## ATTACHMENT B-2

### Non CPA Funding Funds Committed

Item	Source	Type	Estimated Value	Committed?	Funding Status
1. 3D Laser Scan	Feldman Land Surveyors	In-Kind	\$2,000	Yes	Complete
2. Administrative & Project Management	Newton Cemetery	In-Kind	\$7,500	Yes	Ongoing
3. Interpretive Signage	Friends of Newton Cemetery	Cash Donation	\$5,000	Yes	Complete

1. The Friends of Newton Cemetery received the contribution of the 3D Laser Scan from Feldman Land Surveyors. The scan is valuable for the project and cemetery records as it documents the details of the fence in its existing condition to within ¼" accuracy. The scan is available to view on the Newton Cemetery website: <https://www.newcemcorp.org/plan/whipple-beal-fence>
2. Newton Cemetery will provide the personnel required for the oversight and management of the project as well as the skilled staff required to perform the re-work and stabilization of the granite bases that serve as the fence foundation.
3. The Friends of Newton Cemetery has secured the additional funds needed to implement and complete the project should Newton Cemetery be awarded the CPA grant. Through fundraising efforts directed at individuals and corporations interested in the mission of the Friends of Newton Cemetery, including preservation, the organization has raised \$14,000 in 2017. A portion of this amount is dedicated to the Whipple/Beal Fence Restoration project. In addition, Mr. Eliot Beal has made a commitment to the Friends of Newton Cemetery for 10% of the project cost.

## ATTACHMENT B-3

Document attempts to contact the family for support and their responses.

Orrin Whipple is the owner of the lot where the Whipple/Beal fence is located, and Mr. Eliot Beal is his great, great grandson. Mr. Beal is the descendant having the most recent contact with Newton Cemetery, which is why the attached letter dated 3/21/2013 was sent to him.

In a phone conversation shortly after the letter was sent, Mr. Beal indicated he was interested in the restoration of the fence and open to pursuing CPA funding. It was agreed that Newton Cemetery would make the necessary inquiries and keep him up-to-date on the progress.

Mr. Beal was subsequently informed that an agreement to a preservation restriction would be necessary if CPA funding were granted. Mr. Beal, as the Whipple-Beal Lot Representative, is amenable to permitting such a restriction. Mr. Beal has also verbally committed to a donation of up to 10% of the project cost.



## Newton Cemetery Corporation

*A Beautiful Garden Cemetery Serving Greater Boston*

**FILE COPY**

March 21, 2013

Mr. Eliot Beal  
255 Clapp Road  
Scituate, MA 02066

Dear Mr. Beal,

We are writing to you hoping that you may be able to help us with finding more information about the Whipple Beal lot, one of the most historically important lots in Newton Cemetery. The cemetery files have you listed as the great-great-great-grandson to the original owner, Orrin Whipple, as well as the most recent contact regarding this lot.

The Whipple/Beal lot is not only the site of the first interment at the Cemetery (in 1856), but it is surrounded by the *last* remaining piece of decorative iron fencing in the Cemetery. Wrought iron, and then cast iron fences, were very popular decorative enclosures for family lots in cemeteries during the Victorian era. When mechanical means of landscape maintenance were developed, families were encouraged to have their fences removed and to contribute the iron to the war effort of WWI. While many boundary markers still remain on family lots, the cast iron fence on the Whipple/Beal lot stands alone as evidence of this significant piece of the Cemetery's history.

As Newton Cemetery moves forward in its development for the future, we are investigating our past to inform our desire to remain true to our "garden cemetery" roots. We are wondering if you or other family members may have any information concerning this fence. We have just one record indicating that Mr. Foster Beal, a great-grandson of Orrin Whipple, requested some repair work to the fence in 1987, so we know it was of interest to the family at that point. We are hoping that by gathering as much information as we can, we will be able to apply for a preservation grant that would help restore the fence (and perhaps rebuild the missing gate) to its former strength and beauty.

We have contacted the City of Newton's Community Preservation Act committee as a possible funding source, and hope to submit a pre-proposal to them by June 1, 2013. We would greatly appreciate any information that you would like to share, or any comments you would like to make about this project. Please feel free to contact us at the numbers below.

Enclosed is a copy of *Newton's Garden Cemetery est. 1855* by Thelma Fleishman. Reference to the Whipple/Beal Lot can be found on page 29. We look forward to hearing from you.

Sincerely,

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Sara Goldberg, Trustee  
Newton Cemetery Corporation  
(617) 279-3251  
[goldbergsal@gmail.com](mailto:goldbergsal@gmail.com)

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Mary Ann Buras, President  
Newton Cemetery Corporation  
(617) 332-0047 x21  
[mab@newcemcorp.org](mailto:mab@newcemcorp.org)

**ATTACHMENT B-4: purchasing of goods & services:** briefly summarize sponsor's understanding of applicable state statutes and City policies

*Newton Cemetery contacted Nick Read of the City of Newton Purchasing Department on April 25, 2017 for an explanation of the city's policies regarding CPA funded projects and received the following "Policy for CPC Funded Projects".*

5/3/17

## CITY OF NEWTON

### Procurement Policy for Procurement Policy for City of Newton Community Preservation Program Grants to Private Organizations

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#### INTRODUCTION

Newton's Community Preservation Program aims to ensure that all projects supported in part or in whole with CPA funds obtain quality materials and services in a way that is open, fair, efficient and economical.<sup>1</sup>

Projects funded through the Community Preservation Act for sites or resources in private ownership are not subject to state procurement laws.<sup>2</sup> However, the Massachusetts Historical Commission (MHC) requires all projects supported by MHC grant funds to meet requirements similar to those in state law.<sup>3</sup> Newton's CPA program follows the model established by the MHC.

The City has determined that it is a sound management practice to use the same processes when spending monies received from grants as it does when it spends its own funds. Using a less rigorous standard when administering money just because it is provided by or through federal or state<sup>4</sup> government creates opportunities for fraud, waste and abuse.

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<sup>1</sup> Newton anticipates receiving an average of \$3.2 million in new CPA funds per year over the next few years, from the combination of local CPA surcharge revenue and state matching funds, with an average \$2.7 million available for new grants after program administration and debt service for previously funded projects. See "Funding Forecast" from [www.newtonma.gov/cpa/reports#Current](http://www.newtonma.gov/cpa/reports#Current)

<sup>2</sup> Community Preservation Coalition, "Do The State's Procurement Laws Apply to CPA Projects?" (8/08), [www.communitypreservation.org/enews/Procurement\\_JP.htm](http://www.communitypreservation.org/enews/Procurement_JP.htm)

1. <sup>3</sup> See the tiered quote and bid requirements for Round 19 of Massachusetts Preservation Projects Fund grants (3/8/13), Appendix E, [www.sec.state.ma.us/mhc/mhcmppf/mppfidx.htm](http://www.sec.state.ma.us/mhc/mhcmppf/mppfidx.htm)

<sup>4</sup> The City anticipates receiving approximately \$3 million in CPA funds in FY14, though \$1 million is allocated to debt service. Newton Preservation Committee *Combined Annual Reports 2011-2012*, p. 9. Projects funded through the CPA that are privately owned and funded are not subject to state procurements laws. Community Preservation Coalition, *Do The State's*

**ATTACHMENT B-4: purchasing of goods & services:** briefly summarize sponsor's understanding of applicable state statutes and City policies

The attached Procurement Policy for Community Preservation Program Grants to Private Organizations protects the core principles of fair and open competition by adapting the thresholds and practices of the Massachusetts Uniform Procurement Act, M.G.L. c. 30B. These are thresholds and practices the City applies to its own procurements and which are consistent with procedures followed by cities and towns in eastern Massachusetts. In this way, the City meets the requirements of federal and state law and its own Ordinance without unreasonably inhibiting the work of public and private entities in promoting affordable housing.

Grant recipients may propose the method or methods they will use to meet Newton's standards, but the City's Purchasing Department must approve these proposed methods prior to any release of CPA grant funds.

**ATTACHMENT B-4: purchasing of goods & services:** briefly summarize sponsor’s understanding of applicable state statutes and City policies

## Procurement Policy for City of Newton Community Preservation Program Grants to Private Organizations

A private organization that purchases supplies or services with Community Preservation Act (CPA) funds through the City of Newton, whether those goods or services are purchased with CPA funds or with matching funds from another source, is required to comply with this CPA Procurement Policy. The Policy ensures that materials and services for such projects are procured in a way that is open (opportunity open to all), fair (no one bidder has an advantage over any other bidder), and efficient (paying no more than is necessary).

Private organizations that receive CPA funds are not subject to Massachusetts procurement laws.<sup>5</sup> However, this Policy is consistent with both the City’s own procurement ordinance<sup>6</sup> and with the process used by the Massachusetts Historical Commission (MHC), which requires private projects receiving MHC funds to meet basic requirements similar to those in the Massachusetts Uniform Procurement Act (Massachusetts General Laws, Chapter 30B).<sup>7</sup> The table below sets reflects these requirements, which will differ based on the estimated dollar amount of the project.

Recipients of Newton CPA funds may propose the specific method or methods they will use to meet or request exceptions to this Policy, but the City’s Purchasing Department must approve proposed methods or exceptions prior to any release of CPA grant funds.

<b>PURCHASE AMOUNTS</b>		
<b>0-\$2,999</b>	<b>\$3,000-\$24,999</b>	<b>\$25,000 AND ABOVE</b>
<p>Sound business practices: Grantee submits proposed source, along with price comparisons (from websites, catalogs, etc.), to the City Purchasing Dept., which approves the purchase in advance.</p> <p>Purchases over \$1,000 are also approved by the City’s Chief Financial Officer.</p>	<p>Grantee solicits at least three written quotes and submits them, along with a completed City of Newton Quote Summary Sheet, to the City Purchasing Dept. [M.G.L. c. 30B, §4].</p> <p>City Purchasing Dept. and Chief Financial Officer approve: (1) the choice of the lowest responsive and responsible quote or bid; (2) contracts with bidders (required for purchases over \$5,000), and (3) contract amendments (change orders, extensions, etc.).</p> <p>City Law Dept. prepares all contracts and contract amendments.</p>	<p>Grantee solicits competitive sealed bids and submits Comparison of Bids directly to the City Purchasing Dept. [M.G.L. c. 30B, §5]</p>
<p><b>For purchases made with CPA grant funds:</b> Grantee covers initial cost, then requests reimbursement through the City department administering the grant.</p>		

<sup>5</sup> Community Preservation Coalition, “Do The State’s Procurement Laws Apply to CPA Projects?” (8/08), [www.communitypreservation.org/enews/Procurement\\_JP.htm](http://www.communitypreservation.org/enews/Procurement_JP.htm)

<sup>2</sup> Newton Ordinances (2012), §2.193.

<sup>7</sup> Appendix E in the instructions for Round 19 of Massachusetts Preservation Projects Fund grants (3/8/13), [www.sec.state.ma.us/mhc/mhcmppf/mppfidx.htm](http://www.sec.state.ma.us/mhc/mhcmppf/mppfidx.htm)

**NEWTON CEMETERY CORPORATION**

**FINANCIAL STATEMENTS**

**For the Years Ended December 31, 2016 and 2015**

INDEPENDENT AUDITOR'S REPORT

To the Trustees  
Newton Cemetery Corporation  
Newton, Massachusetts

We have audited the accompanying financial statements of Newton Cemetery Corporation (a nonprofit organization), which comprise the statements of financial position as of December 31, 2016 and 2015, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Newton Cemetery Corporation as of December 31, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Morgan + Morgan, P.C.*

Hingham, Massachusetts  
April 27, 2017



**NEWTON CEMETERY CORPORATION**  
**STATEMENTS OF FINANCIAL POSITION**

**As of December 31,**

	2016	2015
ASSETS		
CURRENT ASSETS :		
Cash and cash equivalents	\$ 553 102	\$ 740 900
Accounts receivable - interment space (net of allowance of \$15,000 and \$15,000)	289 609	388 260
Accounts receivable - employees	1 363	1 531
Interest receivable	27 817	24 081
Prepaid expenses	22 944	1 925
Supplies inventory	59 283	63 097
TOTAL CURRENT ASSETS	954 118	1 219 794
LONG-TERM INVESTMENTS, AT FAIR VALUE :	31 406 251	29 335 493
INTERMENT SPACE INVENTORY :		
Developed lots	4 623 665	4 774 584
Columbaria	305 800	316 684
Undeveloped land	10 305	10 305
TOTAL INTERMENT SPACE INVENTORY	4 939 770	5 101 573
PROPERTY AND EQUIPMENT		
Land	20 315	20 315
Buildings and improvements	9 840 846	9 773 602
Equipment	2 458 450	2 356 383
Furniture and furnishings	243 566	243 566
Projects in progress	818 356	296 402
TOTAL PROPERTY AND EQUIPMENT	13 381 533	12 690 268
Less accumulated depreciation	4 625 655	4 425 376
NET PROPERTY AND EQUIPMENT	8 755 878	8 264 892
TOTAL ASSETS	\$ 46 056 017	\$ 43 921 752

See accompanying notes.

NEWTON CEMETERY CORPORATION  
STATEMENTS OF FINANCIAL POSITION  
As of December 31,

	2016	2015
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES :		
Accounts payable	\$ 53 450	\$ 48 311
Accrued expenses	90 653	265 802
Deferred revenue	14 415	20 158
TOTAL CURRENT LIABILITIES	158 518	334 271
TOTAL LIABILITIES	158 518	334 271
NET ASSETS :		
Unrestricted	5 573 820	4 973 011
Temporarily restricted	29 339	29 339
Permanently restricted	40 294 340	38 585 131
TOTAL NET ASSETS	45 897 499	43 587 481
TOTAL LIABILITIES AND NET ASSETS	\$ 46 056 017	\$ 43 921 752

See accompanying notes.

NEWTON CEMETERY CORPORATION

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended December 31, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>TOTAL</u>
SUPPORT AND REVENUE :				
Sale of interment space	\$ 1 185 814	\$ - -	\$ 507 292	\$ 1 693 106
Cost of interment space	( 165 429)	- -	- -	( 165 429)
GROSS PROFIT FROM SALE OF INTERMENT SPACE	1 020 385	- -	507 292	1 527 677
Special perpetual care	- -	- -	136 815	136 815
Chapel, crematory and columbaria	477 379	- -	- -	477 379
Interments	749 413	- -	- -	749 413
Memorial foundations and settings	129 021	- -	- -	129 021
Plantings and holiday decorations	161 189	- -	- -	161 189
Annual care	26 507	- -	- -	26 507
Greenhouse	20 218	- -	- -	20 218
Investment return designated for current operations	1 299 998	- -	- -	1 299 998
Miscellaneous income	17 739	- -	- -	17 739
TOTAL SUPPORT AND REVENUE	3 901 849	- -	644 107	4 545 956
NET ASSETS RELEASED FROM RESTRICTIONS	- -	- -	- -	- -
TOTAL OPERATING REVENUES AND NET ASSETS RELEASED FROM RESTRICTIONS	3 901 849	- -	644 107	4 545 956
EXPENSES :				
Chapel, crematory and columbaria	427 559	- -	- -	427 559
Interments	388 783	- -	- -	388 783
Memorial foundations and settings	98 478	- -	- -	98 478
Greenhouse	285 636	- -	- -	285 636
Buildings and grounds	993 509	- -	- -	993 509
Water system	41 150	- -	- -	41 150
Automobiles and trucks	99 560	- -	- -	99 560
Insurance	80 640	- -	- -	80 640
Administration	896 509	- -	- -	896 509
Other taxes and benefits	( 10 784)	- -	- -	( 10 784)
TOTAL EXPENSES	3 301 040	- -	- -	3 301 040
EXCESS (DEFICIT) OF SUPPORT AND REVENUE OVER EXPENSES	600 809	- -	644 107	1 244 916
OTHER CHANGES :				
Investment return (deficit) in excess of amounts designated for current operations	- -	- -	1 065 102	1 065 102
TOTAL OTHER CHANGES	- -	- -	1 065 102	1 065 102
INCREASE (DECREASE) IN NET ASSETS	600 809	- -	1 709 209	2 310 018
NET ASSETS - JANUARY 1, 2016	4 973 011	29 339	38 585 131	43 587 481
NET ASSETS - DECEMBER 31, 2016	\$ 5 573 820	\$ 29 339	\$ 40 294 340	\$ 45 897 499

See accompanying notes.

NEWTON CEMETERY CORPORATION

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended December 31, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>TOTAL</u>
<b>SUPPORT AND REVENUE :</b>				
Sale of interment space	\$ 1 700 550	\$ - -	\$ 666 274	\$ 2 366 824
Cost of interment space	( 222 250)	- -	- -	( 222 250)
<b>GROSS PROFIT FROM SALE OF INTERMENT SPACE</b>	<b>1 478 300</b>	<b>- -</b>	<b>666 274</b>	<b>2 144 574</b>
Special perpetual care	- -	- -	185 660	185 660
Chapel, crematory and columbaria	476 348	- -	- -	476 348
Interments	740 799	- -	- -	740 799
Memorial foundations and settings	152 452	- -	- -	152 452
Plantings and holiday decorations	164 052	- -	- -	164 052
Annual care	29 098	- -	- -	29 098
Greenhouse	20 842	- -	- -	20 842
Investment return designated for current operations	1 259 100	- -	- -	1 259 100
Miscellaneous income	6 114	- -	- -	6 114
<b>TOTAL SUPPORT AND REVENUE</b>	<b>4 327 105</b>	<b>- -</b>	<b>851 934</b>	<b>5 179 039</b>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>- -</b>	<b>- -</b>	<b>- -</b>	<b>- -</b>
<b>TOTAL OPERATING REVENUES AND NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>4 327 105</b>	<b>- -</b>	<b>851 934</b>	<b>5 179 039</b>
<b>EXPENSES :</b>				
Chapel, crematory and columbaria	392 694	- -	- -	392 694
Interments	354 141	- -	- -	354 141
Memorial foundations and settings	117 318	- -	- -	117 318
Greenhouse	283 048	- -	- -	283 048
Buildings and grounds	995 637	- -	- -	995 637
Water system	46 022	- -	- -	46 022
Automobiles and trucks	101 272	- -	- -	101 272
Insurance	84 299	- -	- -	84 299
Administration	870 231	- -	- -	870 231
Other taxes and benefits	180 267	- -	- -	180 267
<b>TOTAL EXPENSES</b>	<b>3 424 929</b>	<b>- -</b>	<b>- -</b>	<b>3 424 929</b>
<b>EXCESS (DEFICIT) OF SUPPORT AND REVENUE OVER EXPENSES</b>	<b>902 176</b>	<b>- -</b>	<b>851 934</b>	<b>1 754 110</b>
<b>OTHER CHANGES :</b>				
Investment return (deficit) in excess of amounts designated for current operations	- -	- -	(1 490 885)	(1 490 885)
<b>TOTAL OTHER CHANGES</b>	<b>- -</b>	<b>- -</b>	<b>(1 490 885)</b>	<b>(1 490 885)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>902 176</b>	<b>- -</b>	<b>( 638 951)</b>	<b>263 225</b>
<b>NET ASSETS - JANUARY 1, 2015</b>	<b>4 070 835</b>	<b>29 339</b>	<b>39 224 082</b>	<b>43 324 256</b>
<b>NET ASSETS - DECEMBER 31, 2015</b>	<b>\$ 4 973 011</b>	<b>\$ 29 339</b>	<b>\$ 38 585 131</b>	<b>\$ 43 587 481</b>

See accompanying notes.

NEWTON CEMETERY CORPORATION

STATEMENTS OF CASH FLOWS

For the Years Ended December 31,

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	\$ 2 310 018	\$ 263 225
Adjustments to reconcile increase in net assets to net cash provided (required) by operating activities :		
Depreciation and amortization	308 427	279 638
Net realized (gain) loss on property & equipment	( 248)	( 4 830)
Net realized and unrealized (gain) loss on investments	(1 825 496)	715 264
Sale of interment space restricted to permanent net assets	( 644 107)	( 851 934)
Changes in operating assets and liabilities :		
(Increase) decrease in assets :		
Accounts receivable - interment space	98 651	( 147 795)
Accounts receivable - employees	168	101
Interest receivable	( 3 736)	( 3 616)
Prepaid expenses	( 21 019)	6 860
Supplies inventory	3 814	( 3 427)
Interment space inventory	161 803	159 122
Increase (decrease) in liabilities :		
Accounts payable	5 139	( 185 713)
Accrued expenses	( 175 149)	238 419
Deferred revenue	( 5 743)	16 774
NET CASH PROVIDED (REQUIRED) BY OPERATING ACTIVITIES	<u>212 522</u>	<u>482 088</u>
CASH FLOWS FROM INVESTING ACTIVITIES :		
Purchase of property and equipment	( 779 506)	( 573 461)
Purchase of investments	(6 901 349)	(7 966 295)
Proceeds from sale of investments	<u>6 636 429</u>	<u>7 597 454</u>
NET CASH PROVIDED (REQUIRED) BY INVESTING ACTIVITIES	<u>(1 044 426)</u>	<u>( 942 302)</u>
CASH FLOWS FROM FINANCING ACTIVITIES :		
Proceeds restricted to permanently restricted net assets	<u>644 107</u>	<u>851 934</u>
NET CASH PROVIDED (REQUIRED) BY FINANCING ACTIVITIES	<u>644 107</u>	<u>851 934</u>
NET INCREASE (DECREASE) IN CASH	( 187 797)	391 720
CASH AND CASH EQUIVALENTS, JANUARY 1,	<u>740 900</u>	<u>349 180</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31,	<u>\$ 553 102</u>	<u>\$ 740 900</u>
Cash paid for interest	\$ - -	\$ - -
Cash paid for taxes	\$ - -	\$ - -

See accompanying notes.

NEWTON CEMETERY CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organizational Purpose

The Corporation is organized under Chapter 96 of the Acts of 1835 of the Massachusetts legislature as a non-profit organization governed by a Board of Trustees. Newton Cemetery Corporation (the Cemetery) has offered its peaceful setting to residents of Greater Boston since 1855. The Cemetery is situated in the heart of Newton on nearly one hundred acres of land.

Basis of Accounting

The Cemetery prepares its financial statements on the accrual basis of accounting in accordance with generally accepted accounting principles.

The Cemetery is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Cemetery has the following net asset classifications:

Unrestricted – Unrestricted net assets are used for the general purposes of the Cemetery.

Temporarily Restricted – Temporarily restricted net assets reflect income earned on perpetual care funds from Specific Purpose Endowments received from lot owners that currently remain unused for the specific purpose for which it was intended. These net assets also include unconditional promises to give whose support is intended for use in future periods.

Permanently Restricted – Permanently restricted net assets reflect funds that are set aside from the sales of lots for perpetual care. These funds are recorded at the inception of the contract. For the years ended December 31, 2016 and 2015, the Cemetery has allocated 30% and 30%, respectively, of the sales price of lots as an increase to the perpetual care funds. The Cemetery also allocates 30% and 30% as of December 31, 2016 and 2015, respectively, for crypts and niches.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Cemetery considers all short-term debt securities purchased with maturities of three months or less to be cash equivalents. The cash equivalents, as noted in Note C – Investments, are not considered cash and cash equivalents in the Statements of Cash Flows since these assets are segregated and invested according to the Newton Cemetery Corporation investment policy.

NEWTON CEMETERY CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions and Accounts Receivable

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a qualifying expenditure occurs or a time restriction expires, temporarily restricted assets are recognized in unrestricted net assets as "net assets released from restriction" in the statement of activities. However, if a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as an unrestricted contribution.

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

The Cemetery uses the allowance method to determine uncollectible accounts receivable. The allowance is based upon management's analysis of specific accounts and prior year's experience.

Investments

The Cemetery uses the total return concept of investing. Total return focuses on the overall return on investments and includes both investment income and net appreciation. The total return formula calculates a "spending rate" that represents the percentage of invested assets available to fund current operations.

The primary investment objective is to earn an average annual real return above the "spending rate" to support operations. Accordingly, the Finance Committee of the Board of Trustees has approved a diversified asset allocation program that is actively managed by an external manager. Equity investments include both domestic and international equities including U.S. large, mid-and small cap funds. The Fixed Income includes U.S. treasuries and obligations, corporate, asset backed and mortgage obligations. The Finance Committee is active in the monitoring of actual results of the portfolios.

The Cemetery has relied upon Massachusetts state law as generally permitting the spending of gains on permanently restricted net assets over a given period of time. The State law allows the Board of Trustees to appropriate the income and a specified percentage of the net appreciation as is prudent in meeting the long-term and short-term needs of the Cemetery. Consideration is given to current and anticipated financial requirements, expected total return on its investments, and general economic conditions. The Cemetery's spending policy is based on a calculation of the 36 month average of long-term investments as approved by the Board of Trustees.

**NEWTON CEMETERY CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**December 31, 2016**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fair Value of Investments**

The Cemetery carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position.

**Interment Space Inventory**

Costs of developed lots and columbaria niches are accumulated and reported as inventory. Upon sale of the rights of interment, the costs are charged on a pro-rata basis to costs of interment space.

**Reclassification**

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

**Income Taxes**

The Cemetery is exempt from income taxes as a non-profit organization operating under Section 501(c)(13) of the Internal Revenue Code. However, income from certain activities not directly related to the Cemetery's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Cemetery qualifies for the charitable contribution deduction under Section 170(b)(1)(B) and has been determined not to be a private foundation under Section 509 (a)(2). The Cemetery is required to assess uncertain tax positions and has determined that there were no such positions that are material to the financial statements. Any changes in tax positions will be recorded when the ultimate outcome becomes known. The Cemetery's tax returns are subject to examination by the Internal Revenue Service for the years ended December 31, 2015, 2014, and 2013.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses during the reporting period. Actual results could differ from those estimates.



NEWTON CEMEMTERY CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE B - PROPERTY, PLANT AND EQUIPMENT

The cost of property, plant and equipment is depreciated over their estimated useful lives using the straight-line method. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. When an asset is retired or disposed of, the related costs and accumulated depreciation are charged to income. Provision is made on the straight-line method for depreciation by annual charges to operations calculated to absorb the cost over the estimated useful lives of the assets.

Estimated useful lives are as follows:

Buildings and improvements	4 – 99 years
Equipment	2 – 25 years
Furniture and furnishings	5 – 20 years

NOTE C - INVESTMENTS

The Financial Accounting Standards Board (FASB), issued FASB ASC 820 *Fair Value Measurements and Disclosure*, which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in an active market for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

*Level 1*

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities.

*Level 2*

Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

*Level 3*

Inputs to the valuation methodology are unobservable and significant to the fair value measurement. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

**NEWTON CEMETERY CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**December 31, 2016**

NOTE C – INVESTMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Cemetery's investments at fair value as of December 31, 2016, with comparative totals as of December 31, 2015:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>2016 Fair Value</u>	<u>2015 Fair Value</u>
Investments					
Cash & equivalents	\$ 436 587	\$ - -	\$ - -	\$ 436 587	\$ 531 076
U.S. Government securities	682 070	- -	- -	682 070	886 498
Bonds and notes	7 298 103	- -	- -	7 298 103	7 030 658
Equities	22 989 491	- -	- -	22 989 491	20 887 261
TOTALS	<u>\$ 31 406 251</u>	<u>\$ - -</u>	<u>\$ - -</u>	<u>\$ 31 406 251</u>	<u>\$ 29 335 493</u>

The following schedule summarizes the components of the investment return and its classification in the statement of activities and changes in net assets. The approved spending rate was 4.5% and 4.5% for the years ended December 31, 2016 and 2015, respectively.

	<u>2016</u>	<u>2015</u>
Interest and dividends	\$ 571 485	\$ 509 993
Net realized and unrealized gains (losses)	1 825 496	( 715 264)
Gross investment return (deficit)	2 396 981	( 205 271)
Less: Investment Fees	( 31 881)	( 26 514)
Net investment return (deficit)	2 365 100	( 231 785)
Less: Investment return designated for current operations	(1 299 998)	(1 259 100)
Investment return (deficit) in excess of amounts designated for current operations	<u>\$ 1 065 102</u>	<u>\$ (1 490 885)</u>

NEWTON CEMETERY CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE D – LEASE COMMITMENTS

The Cemetery has entered into operating lease agreements for office equipment. The leases have various expiration dates.

The following is a schedule, by years, of future minimum rental payments required under operating leases that have initial non-cancelable lease terms in excess of one year as of December 31, 2016.

<u>Year Ending December 31,</u>	<u>Total</u>
2017	4 254
2018	<u>2 520</u>
Total future minimum lease payments	<u>\$ 6 774</u>

Rental expense was \$8,226 and \$8,078 for the years ended December 31, 2016 and 2015, respectively.

NOTE E - DEFINED CONTRIBUTION PLAN

The Cemetery has a defined contribution plan covering all of its employees who meet the plan eligibility requirements. The Cemetery's contributions are discretionary and determined annually. For the current year, the Cemetery's contribution was 6.5% of eligible compensation. The plan costs charged to operations for the years ended December 31, 2016 and 2015 are \$119,511 and \$287,763, respectively. During 2015, a retroactive adjustment was made to include a group of seasonal and part-time employees, which increased the expense by \$180,267.

NEWTON CEMETERY CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE F - CONCENTRATION OF CREDIT RISK

The Cemetery maintains its cash balances at one financial institution located in Newton, Massachusetts. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At times during the year, the Cemetery's cash balances were in excess of the insured limits.

NOTE G - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following at December 31, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Unused income for specific purpose		
Perpetual care	<u>\$ 29 339</u>	<u>\$ 29 339</u>

NOTE H - PERMANENTLY RESTRICTED NET ASSETS

Permanently restricted net assets are comprised of the following at December 31, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Perpetual care	<u>\$ 40 294 340</u>	<u>\$ 38 585 131</u>

At December 31, 2016 and 2015, there remains \$8,891,417 and \$9,275,359, respectively, of un-invested permanently restricted net assets.

NEWTON CEMETERY CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE I – ADVERTISING EXPENSE

For the years ending December 31, 2016 and 2015, advertising expenses were \$10,979 and \$1,610, respectively.

NOTE J – SUBSEQUENT EVENTS

In accordance with the guidance for subsequent events, the Cemetery evaluated all subsequent events for recognition or disclosure through April 27, 2017, the date the financial statements were available to be issued.

**ATTACHMENT D-1: 2017 OPERATING BUDGET FOR NEWTON CEMETERY****Newton Cemetery  
2017 Operating Budget****Revenue, Gains & Other Support**

Sale of Cemetery Space (Portion Designated for Operations)	\$ 1,029,826
LESS: (Additional 20% of Sales)	\$ (294,236)
LESS: Cost of Cemetery Space	(166,472)
	<u>569,118</u>
<b>Net Sales Revenue</b>	569,118
Interest on Deferred Purchases	7,500
	<u>7,500</u>
<b>Gross Profit From Sale of Cemetery Space</b>	<u>\$ 576,618</u>

## Investment Income:

Total Return Revenue Set At 4.5%	\$ 1,321,197
	<u>\$ 1,321,197</u>

**Total Investment Income**

## Other Income:

Chapel, Crematory & Columbaria Interments	\$ 490,000
Memorial Foundation & Settings	725,000
Plantings & Holiday Decorations	125,000
Annual Care	160,000
Greenhouse	30,000
Other	20,000
	<u>8,770</u>
<b>Total Operational Income</b>	<u>\$ 1,558,770</u>

**TOTAL SUPPORT AND REVENUE**\$ 3,456,585**Expenses And Losses**

Chapel, Crematory & Columbaria Buildings & Grounds	\$ 433,980
Greenhouse	1,075,183
Interments	299,797
Water System	402,605
Memorial Foundation & Settings	47,703
Automobiles & Trucks	104,504
Administrative	96,581
Insurance	908,602
	<u>85,264</u>

<b>Total Expenses</b>	<u>\$ 3,454,219</u>
<b>Surplus/(Deficit)</b>	<u>\$ 2,366</u>

**ATTACHMENT D-1: FRIENDS OF NEWTON CEMETERY AUGUST FINANCIAL STATEMENT**

Friends of Newton Cemetery  
 Statement of Financial Activity  
 For the Period ending 8/31/2017

9/8/2017

	Aug-17	YTD	Annual Budget	Variance
<b>Grants/Contributions:</b>				
Government	\$ -		\$ 2,500.00	\$ (2,500.00)
Foundation	\$ -			\$ -
Corporation	\$ -	\$ 1,000.00		\$ 1,000.00
Individuals	\$ 2,355.00	\$ 12,705.00	\$ 2,500.00	\$ 10,205.00
<b>Total Grants/Contributions</b>	<b>\$ 2,355.00</b>	<b>\$ 13,705.00</b>	<b>\$ 5,000.00</b>	<b>\$ 8,705.00</b>
<b>Earned Income</b>				
Events	\$ -	\$ 75.00	\$ 500.00	\$ (425.00)
<b>In-Kind Contributions</b>	\$ -	\$ -	\$ 20,531.50	\$ (20,531.50)
<b>TOTAL REVENUE</b>	<b>\$ 2,355.00</b>	<b>\$ 13,780.00</b>	<b>\$ 26,031.50</b>	<b>\$ (12,251.50)</b>
<b>EXPENSES</b>				
<b>Personnel:</b>				
Salary/Wages	\$ -		\$ 8,500.00	\$ (8,500.00)
Fringe Benefits	\$ -		\$ 1,500.00	\$ (1,500.00)
<b>Total Personnel Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ (10,000.00)</b>
<b>Other Expenses:</b>				
Supplies	\$ -	\$ 383.22		\$ 383.22
Printing		\$ -	\$ 50.00	\$ (50.00)
Postage		\$ -		\$ -
Professional Development		\$ -		\$ -
Travel		\$ -		\$ -
Marketing	\$ -	\$ -	\$ 600.00	\$ (600.00)
Program/Equipment	\$ 595.00	\$ 595.00	\$ 5,000.00	\$ (4,405.00)
Computer Software	\$ -	\$ 55.00		\$ 55.00
Bank Fees	\$ 3.00	\$ 21.00	\$ 50.00	\$ (29.00)
Insurance	\$ -	\$ 1,401.00	\$ 1,340.00	\$ 61.00
Professional Fees				
Legal	\$ -	\$ 1,320.75	\$ 4,000.00	\$ (2,679.25)
Website	\$ -	\$ 2,688.98	\$ 2,125.00	\$ 563.98
Accounting		\$ -	\$ 500.00	\$ (500.00)
<b>Total Other Expense</b>	<b>\$ 598.00</b>	<b>\$ 6,464.95</b>	<b>\$ 13,665.00</b>	<b>\$ (7,200.05)</b>
<b>Overhead</b>	\$ -	\$ -	\$ 2,366.50	\$ (2,366.50)
<b>TOTAL EXPENSE</b>	<b>\$ 598.00</b>	<b>\$ 6,464.95</b>	<b>\$ 26,031.50</b>	<b>\$ (19,566.55)</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ 1,757.00</b>	<b>\$ 7,315.05</b>	<b>\$ -</b>	<b>\$ 7,315.05</b>

## ATTACHMENT D-2

### Newton Cemetery's Long Term Sustainability Plan

The income from Newton Cemetery's endowment, a perpetual care fund, is intended for the long-term maintenance and repair of the Cemetery's grounds and equipment. The value of the endowment was \$34.8MM as of 9/1/2017. The Finance Committee, as established by the Board of Trustees, has developed an Investment Policy for the Fund. The primary long-term objective is to grow the real (i.e., inflation adjusted) purchasing power of the endowment in order to eventually support the maintenance of the cemetery and the structures it owns when all interment space is sold. The Finance Committee reviews the policy and investment reports, and evaluates the Fund performance regularly. The committee also meets in person at least twice per year with the fund management firm, BNY Mellon.

Revenue is generated from sales and services. Service revenue will continue after all cemetery space is sold and currently accounts for about 40% of the total revenue. In addition, Newton Cemetery Corporation relies on the Fund to supplement ongoing operations expenses of just over \$3MM per year. A payout of 4.5% based on a rolling average of the Fund's market value is currently drawn each year. This anticipated payout is a critical factor in determining the Fund's overall investment objectives.

In order to continue to build the endowment, Newton Cemetery transfers a minimum of 30% of the purchase price of each interment space sold into the Fund. The transfer policy is set by the Board of Trustees and is reviewed annually, but the current minimum percentage of 30% has been in effect for more than thirty years. Presently, 50% is transferred and has been for the past ten years.

The current sale value of all developed and unsold interment space is \$32.825MM (as of 9/1/2017). This figure fluctuates as inventory is sold or newly created in areas of the cemetery where there is undeveloped interment space. It does not reflect the total value of all potential interment space if the cemetery was 100% developed and there was no space left to sell.

In 2013, Newton Cemetery engaged the CRJA-IBI Group, a Boston landscape design firm, to help devise a master plan for ten acres of undeveloped land in the northwest corner of the cemetery along Commonwealth Avenue. CRJA-IBI worked with the cemetery Board, staff, contractors and a group of sub-consultants that included surveyors, civil, soil, irrigation and cost engineers in the creation of the *Master Plan for Cemetery Expansion*, a detailed, 200+ page document. This document was used as the guideline for the development of three of the ten acres, built and opened for sale in 2014. (The inventory in this new area is included with the 'developed interment space figure of \$33MM+ above). The value of the remaining seven acres of undeveloped land included in the *Master Plan for Cemetery Expansion* is conservatively estimated at \$38MM.

In addition to the expansion area described above, there is potential to develop 'pockets' of new interment space throughout the remaining 90 acres of cemetery. It is impossible to give an exact



value, but the task of identifying and quantifying this space is ongoing as Newton Cemetery continues to work on planning with CRJA-IBI. The potential value of what has been identified so far is estimated at \$7MM.

The total sales value of the current plus future development is nearly \$78MM. The sale of interment space fluctuates from year to year, but averages about \$1.5-1.7MM annually. Approximately 45-50 years' worth of identified inventory is or will be available.

Based on BNY Mellon's best thinking, the 10-year return forecast for the growth strategy of the Endowment is 5.7%. They believe that equities are reaching the end of a lengthy bull market, and subdued returns in the coming years will keep the average below what the Endowment has experienced over the last 5 years. It is reasonable to estimate a slightly higher return over a period longer than 10 years as down markets usually rebound at some point in a timeframe that long.

If 30% (of \$1.5MM) of sales is contributed annually, it is estimated to take approximately 30 years at 5.7%, or 27 years at 6% for the Endowment to hit \$65MM. Assuming 50% (of \$1.5MM) sales are contributed annually, it is estimated to take 24 years at 5.7%, or 22 years at 6%.

Assuming \$450,000 Annual Contribution (30% of Sales 1.5MM)

Return	Years to Reach \$60mm	Years to Reach \$70mm
5.0%	38	51
5.5%	29	38
5.7%	26	35
6.0%	23	30
6.5%	20	26

Assuming \$750,000 Annual Contribution (50% of Sales 1.5M)

Return	Years to Reach \$60mm	Years to Reach \$70mm
5.0%	27	36
5.5%	22	29
5.7%	21	27
6.0%	19	25
6.5%	16	21

## ATTACHMENT D-3

### Capital Needs Plan for Non Cemetery Owned Structures

*"Show me your burial grounds and I'll show you a measure of the civility of a community."*

-Benjamin Franklin

#### Current Upkeep of Non-Cemetery Owned Structures

A portion of Newton Cemetery's income is used for the long-term maintenance and repair of the Cemetery's buildings, grounds and equipment. This includes items such as the recent award-winning restoration of the historic Murdock Fountain and ongoing Walnut Street masonry wall renovations. It does not include the care and maintenance of monuments and structures that are purchased and owned by lot proprietors or their families and placed at graves. Since these structures are not owned by the cemetery, it is the owners' or families' obligation to provide the care of the structures.

Newton Cemetery offers services for the maintenance of monuments. They can be purchased as needed or through a perpetual care plan where a one-time fee ensures the service is provided in perpetuity. The largest structures on the grounds are private, family mausoleums. They typically come with a "Full Perpetual Mausoleum Warranty" from the manufacturer, but are also required to have a perpetual care contract through Newton Cemetery. The perpetual care contract is optional for all other structures such as headstones and markers, and most do not have one. Currently, there are only seventy perpetual care contracts for the care of item(s) on a lot other than a private family mausoleum.

Over time, when families are generations removed from the original lot owner, there may be no knowledge of the cemetery plot or interest in taking care of the structures on it. Future generations inevitably move on, but the cemetery does not want to see structures fall into disrepair or lost to the effects of time. Without obligation, Newton Cemetery cares for many monuments not under a perpetual care contract. For example, monuments at graves highlighted on the Historic Newton Walks in Newton Cemetery are cleaned before tour dates. Repairs are routinely performed on monuments that may be damaged by various incidents or acts of God, such as re-setting a headstone knocked over by a falling tree limb. Minor repairs that staff cannot complete may be coordinated through a monument company. For work that is more extensive, Newton Cemetery will attempt to contact the family about the condition and work the structure may need. Documentation is kept on file.

#### Friends of Newton Cemetery

Recognizing the importance of Newton Cemetery in the community, the Friends of Newton Cemetery was established in January 2017. One of the goals of the Friends is to raise the public's awareness of the cemetery and what can be done to help preserve it.

Every town's Historic Commission has the task of determining what historic resources exist in its community. Since there is currently no formal plan in place for the long-term maintenance of the privately owned items in the cemetery, one of the Friends goals is to work with the Newton Historic Commission in developing a strategy for the ongoing care of these structures. Part of the project would involve identifying "significant" pieces and those in need of attention as well as creating documentation about them. The monuments on the landscape are works of art and research would be done on the sculptors, architects and artists who created them. Many are significant because of the burial they mark- a prominent politician, well-known sports figure or famous inventor.

The Friends of Newton Cemetery is new, but intends to use the preservation models of other historic cemeteries to fashion a similar program. For example, the Friends group at Mount Auburn Cemetery worked with the Watertown Historic Commission on a project to document landscapes, objects, and structures in a systematic, organized way. The Friends of Newton Cemetery will work to obtain donations from individuals, corporations and foundations for the preservation of structures in the cemetery. Fundraising makes it possible to preserve historically significant features of cemeteries everywhere.

A cemetery is the steward of the structures on its landscape, but this stewardship ultimately extends beyond the cemetery. Cemeteries provide a vital link to a community's history and culture. A shared interest in the upkeep of this link is a realistic vision.

### **Newton Cemetery and the City of Newton**

The Newton Cemetery is one of the cornerstone institutions upon which the city's standing as a livable community rests. As a steward of important aspects of Newton's historic patrimony and as the Tree City's only accredited arboretum and one of only 16 in the state, the cemetery sees its partnership with the city and its citizens in providing these aspects of civic life as an important responsibility. The cemetery's private investment of approximately \$35-40,000 annually (in addition to the one-time expenditures listed below) in relieving the city's budget of the following preservation and maintenance responsibilities signals the high regard in which the cemetery holds this partnership.

#### Civil War Soldiers' Monument

The Soldiers' Monument, owned by the City of Newton, is one of the most significant structures at Newton Cemetery. Erected in 1864, it was completed before the war ended. It is one of the earliest to be built in the Northeast and believed to be the second oldest monument to Civil War dead in Massachusetts. The monument was rebuilt in 2013 after being in a state of perilous disrepair for many years. CPA funds, requested by the City of Newton, were used to pay for the project.

Newton Cemetery assisted with numerous aspects of the project before, during and after construction. The repairs were successfully completed in time for the rededication ceremony in

May, 2014, 150 years after originally being built. Newton Cemetery hosted hundreds of citizens for the event, staging volunteers in the chapel and providing traffic and pedestrian control.

The flower beds in front of the monument and obelisk are planted and maintained by Newton Cemetery at no cost to the City.

### Veterans Lots

The City of Newton has three Veterans Lots in Newton Cemetery that were purchased at a reduction from the established price structure. The City is the only customer that has been granted a discount by the Newton Cemetery Board of Trustees. The discount for the last two purchases, made in 2001 and 2014 and encompassing two quadrants of the Veterans Lot located in Section I-North, was \$21,410. A no-interest payment plan was arranged, a condition granted to no other customer. The remaining area of the Veterans Lot in Section I-North contains more than sixty burial spaces and has been reserved for the City of Newton since the lot was laid out in 2001. Newton Cemetery's reservation policy is normally for a two week period only.

Newton Cemetery regularly cares for structures on the Veterans' Lots. Every year, all headstones are inspected and cleaned before Memorial Day. The three flagpoles are consistently maintained by Cemetery staff who repaint the poles, replace ropes and pulleys, and purchase new flags at least every other year. In addition, the flags are raised and lowered by cemetery staff every day.

### Other Items

- As part of the ongoing masonry wall renovation work along Walnut Street, Newton Cemetery is constructing new sidewalks that meet ADA requirements for the city, an estimated value of \$35,000 for the work to date.
- The city sidewalks that surround Newton Cemetery on Walnut and Beacon Streets and Commonwealth Avenue are regularly maintained by cemetery employees who remove snow in a timely fashion, and weed, clean and collect trash weekly.
- City promotional signs, such as for the Festival of the Arts, are hung on the cemetery's Beacon Street fence across from Cold Spring Park. Staff inspects and re-hangs them as necessary.
- Newton Cemetery grows flowers for Newton Community Pride that are planted in city gardens such as the one in Newton Center.
- The Newton Senior Center is invited regularly for free tree tours led by Newton Cemetery's certified arborist.
- This summer, two Newton students were mentored at Newton Cemetery in partnership with the Mayor's Summer High School Internship Program.

## **ATTACHMENT D-4: SPONSOR QUALIFICATIONS**

### **Project Manager-relevant training & track record of managing similar projects**

**Project Manager:** Mary Ann Buras

#### Experience

##### **Newton Cemetery, Newton MA**

President, 2011-present

Currently serves as the chief executive officer of Newton Cemetery, a non-profit corporation, responsible for all operations of the cemetery. Works with the Board of Trustees to define the mission of the organization and develop policies and programs for implementation. Oversees and manages major capital projects. Sample project experience:

- Walnut Court Expansion Project, 2011-2012
- Crematory Renovations, 2012
- Master Plan for Cemetery Expansion, 2012-2013
- "The Dell"-3 acre cemetery development, 2013-2014
- Murdock Fountain Restoration, 2014 (Recipient of a 2016 Newton Preservation Award)
- Chapel Renovations, 2014-2015
- Masonry Wall/Front Entrance/Chapel Parking Lot Renovations, 2016-2017

##### **A.J. Martini, Inc. (acquired by Commodore Builders in 2012), Waltham, MA**

Project Manager/Estimator/Assistant Project Manager, 1990-2011

Served in various construction management positions over a 20 year period with the same company. Responsibilities included the successful completion of multi-million dollar construction projects, working as a team with the owners, designers, subcontractors, material suppliers, municipalities and company/project personnel. Sample project experience:

- Faneuil Hall Restoration Project, 1990-1992
- Old State House Restoration Project, 1990-1992
- Memorial Hall Renovation-Harvard University, 1994-1995
- 35 Channel Center-Boston, MA, 2002-2004
- Walnut Court Expansion-Newton Cemetery, 2010-2011

#### Education

##### **Wentworth Institute of Technology, Boston, MA**

- Bachelor of Science, Construction Management
- Bachelor of Science, Architectural Engineering Technology

#### Affiliations & Volunteer Experience

- **Wentworth Institute of Technology, Boston, MA**  
Industry Advisory Board, Construction Management Program, 1998-present
- **National Association of Women in Construction, Boston Chapter**  
Chapter President, 1997; Board of Directors, 1993-1999
- **Understanding Our Differences, Newton, MA**  
Program Coordinator, Franklin Elementary School, 2008-2015



527 Washington Street, Newton, MA 02458  
TELEPHONE 617-796-1450  
FAX 617-552-7228  
www.historicnewton.org

4/26/2017

Community Preservation Committee  
Newton City Hall  
1000 Commonwealth Avenue  
Newton Centre, MA 02459

Dear Community Preservation Committee Members:

I am writing in support of the Friends of Newton Cemetery's pre-proposal to the Community Preservation Committee for funds to preserve the cast iron fence in the cemetery. Established in 1855, the Newton Cemetery is truly one of the gems of our city and thus deserves the support of the CPC.

This decorative fence, the last remaining fence in the cemetery, is emblematic of the decorative landscape features that were popular during the establishment of local "garden-style" cemeteries of this period. The section targeted for preservation, around the Whipple/Beal family lot, is reminiscent of a time when enclosed family lots were viewed as outdoor rooms, furthering the Victorians' idea of the domestication of death.

Over the years, the fences in the Newton Cemetery have been lost to history, whether due to deferred maintenance or the salvaging of scrap metal for WWII. Therefore, this remaining piece of fence becomes all the more valuable as a means to document the history of the site.

Additionally, the Friends of the Newton Cemetery have been doing an excellent job of interpreting this historic landscape and they plan to fold the fence history into their teaching through walking tours and programs. Historic Newton appreciates the work that is being done at the cemetery as part of our city's overall efforts, shared by many organizations, to preserve Newton's cultural landscape.

I hope that you will consider supporting this project.

Sincerely,

A handwritten signature in black ink that reads "Lisa Dady".

Lisa S. Dady  
Director

**Michael Feldman  
40 Judith Road  
Newton, MA 02459  
617-527-9258**

March 27, 2017

Community Preservation Committee  
c/o Planning and Development Department  
Newton City Hall  
1000 Commonwealth Avenue  
Newton Centre, MA 02459

RE: **Preservation of the Whipple/Beal Fence at Newton Cemetery**

Dear Community Preservation Committee Members:

I am pleased to hear that the pre-proposal for the Whipple/Beal Fence preservation work is on the agenda for the next Community Preservation Committee meeting. On behalf of myself as a City of Newton resident, I would like to express full support for the funding application.

The preservation of this fence is a great project since it surrounds the lot that contains the first burial at this beautiful cemetery. The preservation is essential to preserve a beautiful fence that is the last remaining fence of any kind in the cemetery. Lastly, it is representative of a “fashion” popular in the history of garden-style cemeteries like Newton.

Thank you for your consideration and I look forward to seeing this fence fully restored with your help!

Thank you.

Sincerely,



Michael Feldman

**ATTACHMENT G-3**

Susan D. Abele  
23 Russell Court  
Newton, Massachusetts 02460

May 1, 2017

Community Preservation Committee  
c/o Planning and Development Department  
Newton City Hall  
1000 Commonwealth Avenue  
Newton Centre, MA 02459

**RE: Community Preservation Program Funding Request  
Restoration of the Whipple Beal Fence, Newton Cemetery**

Dear Community Preservation Committee Members:

I am pleased to support the Newton Cemetery's pre planning proposal for stabilization and preservation of the wrought iron fence surrounding the Whipple Beal lot. In doing so, I commend the cemetery staff for their astute stewardship of this site, and in addition, recognize the unique level of skills that staff are in position to contribute to the project. Restoration of the Murdock fountain and the Civil War monument are excellent examples of their ability to oversee and execute successful projects.

The Whipple Beal fence is an echo of the Victorian aesthetic that permeated mid-nineteenth century design in Newton cemetery. Other elements and early structures have fallen to the ravages of time and changing taste, in particular the jewel-like Bigelow Chapel with its elegant glass conservatory. Too small to serve the needs of the growing community, it is remembered now only in historic photographs. The Whipple Beal fence, although small in comparison to the lost Bigelow Chapel, is nonetheless evocative of that aesthetic and worthy of preservation.

My enthusiasm for this project is fueled by knowledge of the historical importance of this site imparted to me by Thelma Fleishman, who rests in a lot on Linden Avenue, her marker engraved "Historian of Newton." This letter of support is written in her name

Sincerely,



Susan Abele, Archivist  
Curator of Manuscripts and Photographs (retired)  
Historic Newton



November 8, 2017

Community Preservation Committee  
Newton City Hall  
1000 Commonwealth Avenue  
Newton Center, MA 02459

Dear Community Preservation Committee Members:

Although not a resident of the City of Newton, I am writing to you in support of the Whipple – Beal Fence Restoration Proposal that is before your Committee. All of those who are buried in the Whipple – Beal lot are related to me in some fashion, and the last two interments are my Father and Mother. My Father who is a third generation descendent of the original plot owner, Orrin Whipple, was thrilled be able to be buried in this most historic of plots, and this most beautiful cemetery.

My dad's family is originally from Watertown, he lived his early life in Waltham where his Father had been Mayor and City Engineer, and finally moved to Wellesley where he raised his family. So, as you can see, he was very familiar with the area and particularly the Newton Cemetery where some of his Mother's ancestors were buried. Dad was also proud of the fence that you are considering restoring as he used to point out that it was the only one in the Newton Cemetery. When we would visit the Newton Cemetery for burials of many of my wife's family (they are in the Crosbie plot), my Dad always made a point of driving by the Whipple – Beal plot and pointing out the historical nature of this plot, the fact that it had the only iron fence around it, and that it was on the highest point of land in the Cemetery.

As the official "Lot Representative" for the Whipple – Beal plot, rest assured that I will grant whatever permissions are necessary for a preservation restriction to allow the work to be done initially, and whatever is necessary for future maintenance.

And finally, I would like to personally support the Whipple – Beal fence restoration and have committed to fund 10% of the pre-proposal \$74,500 budget through a future donation to the Friends of the Newton Cemetery once the CPC approves this project.

Having helped to get the Community Preservation Act passed here in Scituate, and having worked on the acquisition of a large parcel of open space using Community Preservation monies, I understand the complexities of your work and the carefulness with which you have to evaluate proposals. I believe that the proposal before you from the Newton Cemetery Corporation is a most worthwhile use of CPC monies in the realm of historic preservation. Thank you for your thoughtful consideration of this proposal.

Sincerely,



Eliot C. Beal  
Great, great, grandson of Orrin and Emeline Whipple  
255 Clapp Road  
Scituate, MA 02066

Cc: Mary Ann Buras – Newton Cemetery