

# DIVISION OF CEMETERIES

STATE OF NEW YORK  
DEPARTMENT OF STATE  
123 WILLIAM STREET  
NEW YORK, NY 10038  
TELEPHONE: (212) 417-5713  
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ANDREW M. CUOMO  
GOVERNOR

CEMETERY BOARD

ROSANNA ROSADO  
SECRETARY OF STATE  
CHAIR

LETITIA JAMES  
ATTORNEY GENERAL

DR. HOWARD A. ZUCKER  
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director

CC: ANTONIO MILILLO, Counsel

DATE: JULY 22, 2020

RE: PINELAWN MEMORIAL PARK, NO. 52-044  
INSTALLATION OF LAWN CRYPTS

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By application dated July 8, 2020, Pinelawn Memorial Park (the Cemetery) seeks confirmation that the New York State Cemetery Board does not object to its application to develop additional lawn crypts adjacent to a section of lawn crypts approved by the New York State Cemetery Board on December 11, 2018.

The Cemetery is the largest regulated cemetery in New York. It consists of 786 acres spanning Wellwood Avenue, and is located in the Town of Babylon, in Suffolk County. It has a series of mausoleum buildings, but is primarily a memorial park, although it also has lawn crypt sections and sections with upright markers. The cemetery appears to be in compliance with all Division regulations; the cemetery is consistently well-maintained and generates few lot owner complaints.

The Cemetery maintains a conflict of interest policy. No related parties are involved in this transaction. An excerpt from the Cemetery's most recent 990 showing compensation is included as an exhibit.

## **Summary of Recommendation**

The Division recommends approval of the project. The cemetery has a demonstrated track record of selling such burial spaces profitably, and has built them before, so it is familiar with the additional engineering requirements of lawn crypts.

## **Exhibits**

- A. July 19, 2020 Report of Senior Accountant Vince Gimondo
- B. July 8, 2020 application by cemetery, attaching:
  - 1. Minutes approving the project
  - 2. Photos of current conditions
  - 3. Map of Cemetery and Location of Project
  - 4. Construction Project Budget
  - 5. Cemetery Financial Reports
  - 6. Specifications for Lawn Crypts
  - 7. Conflict of Interest Policy

## **OVERVIEW OF FINANCES**

As the accompanying memorandum of Senior Accountant Vincent Gimondo indicates, the Cemetery estimates the total cost of the project at \$483,500, and projects a return on sales, net of expenses, of \$3,843,000 (note that this includes contributions to the PM Fund from these sales). The Cemetery anticipates turning a profit in approximately two years and selling out this section in six years. Unfortunately, the Cemetery reports that the Covid-19 pandemic has increased demand.

## **THE PROJECT**

The proposed lawn crypts are at the far western edge of the Cemetery; they are in the same general vicinity, but a little past, a section of lawn crypts installed 18 months ago.

The Cemetery reports increased sales this year, presumably as a result of the Covid-19 pandemic. Ferncliff lawn crypt sales have been as follows:

<b><u>Year</u></b>	<b><u>Sale</u></b>
2017	1,231
2018	1,222
2019	1,162
2020 (as of 5/31)	591 (1,481 annualized)

The current project will add 700 lawn crypts to inventory.

Unlike the recent lawn crypt installation at Ferncliff, this area will appear like any other memorial park section when completed; as with previous lawn crypt projects at the Cemetery, there will be minimal landscaping and no additional embellishments.

## **COMPLIANCE WITH 19 NYCRR SECTION 201.17**

**19 NYCRR §201.17(b)(1) (source of funds):** The Cemetery will finance the project from its General Fund. As of December 31, 2019, the Cemetery had \$15298,498 (at cost) in its General Fund.

**19 NYCRR §201.17(b)(2) (method of drainage; results of percolation test):** Per the June 9, 2020 report of Thomas E. Murray, P.E. (part of Exhibit 6 to the Application), the existing soils in this portion of the Cemetery are “free draining with excellent drainage characteristics” and that “[t]he percolation tests show that 5” of water will drain in 32 seconds to 3 minute. 24 seconds. These areas exhibit good drainage capabilities.” A further description of the percolation tests performed can be found in the report.

**19 NYCRR § 201.17(b)(3) (certification):** The manufacturer of the lawn crypts, Creter Vault Corp., have certified that the lawn crypts meet the design and performance standards of 19 NYCRR § 201.17(c). Exh. 6, certification dated June 4, 2020.

**19 NYCRR § 201.17(c):** Per the February 20, 2013 report of John Harrison, P.E. (note that the lawn crypt product is unchanged since 2013 so the manufacturer’s engineer has not prepared a new report on the product), the project meets the design and performance standards specified by this subparagraph. More particularly:

1. The concrete will have a strength of at least 5,000 psi at the end of 28 days, exceeding the required 4,500 psi.
2. As certified by the manufacturer, entrained air will be five percent to nine percent by volume.

3. Per the Harrison report sheets 2, 4 and 7, the live and dead load requirements of 19 NYCRR § 201.17(c)(3) are satisfied.
4. Per the Harrison report sheet 11 and 12, the standards for lateral earth pressure loads are satisfied.

## **EXHIBIT A**

# DIVISION OF CEMETERIES

STATE OF NEW YORK  
DEPARTMENT OF STATE  
ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001  
TELEPHONE: (518) 474-6226  
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ANDREW M. CUOMO  
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CEMETERY BOARD

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SECRETARY OF STATE  
CHAIR

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ATTORNEY GENERAL

DR. HOWARD A. ZUCKER  
COMMISSIONER OF HEALTH

## MEMORANDUM

### DEPARTMENT OF STATE-DIVISION OF CEMETERIES

TO: LEWIS A. POLISHOOK, Director

FROM: VINCENT GIMONDO, Senior Accountant

SUBJECT: PINELAWN MEMORIAL PARK, No. 52-044

RE: INSTALLATION OF LAWN CRYPTS

DATE: JULY 19, 2020

#### Summary:

By application dated July 8, 2020, Pinelawn Cemetery Association (the Cemetery), located in Suffolk County, N.Y. seeks confirmation that the New York State Cemetery Board does not object to its application to develop a section consisting of 700 lawn crypts. The total budgeted cost of the project is \$483,500, funded by the cemetery's General Fund which has a balance of \$15,298,418 as of 12/31/19. This project is expected to yield \$3,843,000 in sales and will provide Pinelawn with an estimated 2 years of inventory based on the prior 4 years of lawn crypt sales. The cemetery has stated that their current inventory was impacted by the Covid-19 Pandemic.

Similar applications have been presented by Pinelawn in the past. Previously approved and developed sections have sold well. There are no Permanent Maintenance loans. Pinelawn Cemetery is current with annual filings, fees, and operates each year with a large surplus.

Currently, the cemetery has a balance of \$15,298,418 in its Permanent Maintenance Fund. This translates to \$72,850 per acre sold (210). The per acre sold number would be higher if the market value of the PM Fund was used to make that calculation.

#### **Cemetery assets as of December 31, 2019 @ Cost are as follows:**

General Funds	\$ 15,298,418
Permanent Maintenance	\$ 68,134,833
Perpetual Care	\$ 573,320
Special Fund	\$ 8,862,774
<b>TOTAL:</b>	<b>\$ 92,869,345</b>



Department  
of State

**Return on Investment:**

The ROI= Gain from Investment-Cost of Investment divided by the Cost of investment.

With an investment of \$ 483,500, sales of \$ 3,843,000, and a profit of \$ 3,359,500. They expect this to recover their investment within a few months and sell out within two years.

**Recommendation:**

Pinelawn Memorial Park is the largest cemetery in New York State. It consists of 839 acres, 209 of which are sold, 18 developed and unsold, and 612 undeveloped. Pinelawn performs over 4000 interments per year. Officers and Directors annually sign Conflict of Interest Polices. There are no related parties involved with this application. Pinelawn is consistently well-maintained, in compliance with all Division filing requirements. They operate in a surplus.

The current inventory of this product, which has historically sold well, is nearly depleted. Approval will give the cemetery an estimated two years of inventory. Pinelawn has provided the necessary documentation, and both financial and operational assessments indicate that this proposal will be successful.

The Division recommends approval of this project. f

## **EXHIBIT B**



Providing families with peace and tranquility since 1902, a promise fulfilled



## **Major Renovation Application**

**Lawn Crypt Installation  
Block 7 Section 55**

**July 8, 2020**



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

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



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

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

July 8, 2020

**VIA ELECTRONIC MAIL DELIVERY**

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

**Re: Pinelawn Memorial Park and Arboretum (52044)  
COVID-19 Pandemic Request**

Dear Director Polishook:

Attached please find a copy of the application of Pinelawn Memorial Park and Arboretum for the installation of 700 lawn crypts. The Cemetery's available inventory of lawn crypts has been dramatically impacted by pandemic demand. The short construction window available to the Cemetery by the supplier/contractor necessitates an urgent application to the State Cemetery Board for their review and consent.

All construction of this inventory space will be done utilizing a fenced in area and therefore, the project will not interfere with the operations of the Cemetery or any interments.

The total budgeted cost of the project is \$483,500. This will come from the Cemetery's General Fund and will yield \$3,843,000 in sales. This development would provide two years of additional inventory.

Our firm stands ready to answer any questions you might have in order to move this project forward for final approval of the State Cemetery Board as soon as possible.

Very truly yours,

**Featherstonhaugh, Wiley & Clyne, LLP**

A handwritten signature in black ink, appearing to read 'David F. Fleming, Jr.'.

David F. Fleming, Jr.



## **PINELAWN MEMORIAL PARK AND ARBORETUM**

### **LAWN CRYPT INVENTORY EXTENSION**

#### **Project Overview:**

Pinelawn has been a state leader in cemetery response during the COVID-19 Pandemic. Time and again, the Cemetery has been sought after by families to assist in this crisis. The result has been a significant impact on available lawn crypt inventory. In response, Pinelawn is proposing an immediate inventory increase via the installation of 700 units to extend their available inventory by two (2) years.

The lawn crypt manufacturer and installer being utilized by Pinelawn has a very small window in order to accommodate their urgent needs.

Pinelawn has a strong record of lawn crypt sales and this project in section Block 7 Section 55 will conform to already developed areas of lawn crypt installations.

This project will take several weeks to complete (approximately three months). The cost per unit is \$691 each with installation. These units will be sold at \$5,490 each for a total project. Therefore, the budgeted cost of \$483,500 for this project will produce estimated sales of \$3,843,000.

Payoff for this project will occur in the first year.

## Pinelawn Block 7 Section 55 Project Financial Overview

<b>Development Cost:</b> 700 units	<b>\$483,500</b>
<b>Sales of Burial Rights:</b> \$5,490/per unit x 700 units	<b>\$3,843,000</b>
<b>Gross Profit:</b>	<b>\$3,359,500</b>

### Annual Return on Project

On average, Pinelawn sells approximately 550 lawn crypt units per year in this price range. Therefore, the Cemetery estimates that the project will be fully sold in two (2) years.

Projected gross profit is as follows and as outlined in the detailed financials attached herewith:

***Project Gross Total: \$3,843,000***

# **Pinelawn Memorial Park and Arboretum**

## **Major Renovation Report**

### **Block 7 Section 55 Lawn Crypt Application**

#### **§201.16 Major Renovation Information:**

Pinelawn's Board has provided unanimous consent to submit this application relative to the construction of up to 700 additional lawn crypts at the Cemetery due to the COVID-19 Pandemic. This project will be located in Block 7 Section 55. The Cemetery has a strong record of lawn crypt sales and the pandemic has caused a rapid decrease in existing inventory due to demand.

The proposed project is adjacent to already developed lawn crypt areas.

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

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

The renovation proposed will not result in any destruction, damage to, modification or interfere with existing graves and markers, crypts, mausoleums roadways or paths. The construction area will be fenced off during the installation. Additionally, there are buffer areas between those graves not yet sold and the construction area. Once the installation is complete the area is returned to landscaped grave space.

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

The location and design of the lawn crypts conform to the existing area and immediately adjacent and previously approved lawn crypt projects. The project would commence immediately following approval and would be completed within the 2020 construction season (approximately three months).

None of the construction work in this area will interfere with normal operations of the cemetery with the only exception being the excavation for the crypts themselves.

**(c)(3) Financial impact on the applicant**

This project will have a positive financial impact on the Cemetery generally as well as the PM fund from sales. The project estimated cost before the Board is \$483,500. This project would be financed from the ample General Fund and would yield approximately two-three more years of inventory and estimated sales of \$3,843,000.

**(c)(4) Impact on lot owners**

The lawn crypt installation will not interfere with any lot owners. There will be a positive financial benefit to the overall financial condition of the Pinelawn. The estimated sales of this project are \$3,843,000 on a return of investment of \$483,500.

**(c)(5) Appropriateness for cemetery purposes**

The renovation will be very appropriate for the cemetery's purposes as it is a continuation of existing burial inventory in a price range which is in high demand. The sales generated from this project will provide revenue for the care and maintenance of the Cemetery.

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

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

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

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

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

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

**(d) Approvals and Permits**

The resolution as well as the unanimous written consent of the board may be found attached as an exhibit.

Upon receipt of a favorable determination of this project by the Division for Cemeteries and the State Cemetery Board, an application will be made for any and all municipal building permits necessary for the installation of this project.

Pinelawn Memorial Park and Arboretum expects that as soon a favorable determination is received, construction would begin as soon as possible.



July 2, 2020

Mr. Lewis Polishook  
State of New York  
Department of State  
Division of Cemeteries  
123 William Street  
New York, NY 10038

Dear Mr. Polishook:

In accordance with the rules and procedure adopted by the Cemetery Board, we are hereby submitting an urgent request application and are seeking approval to install approximately 700 lawn crypts in Block 7 Section 55. Due to the recent COVID-19 Pandemic we have gone through our current lawn crypt inventory at a much quicker rate than we had originally projected.

Enclosed and attached you will find:

- A detailed map of Block 7 Section 55
- A letter from an engineer licensed by the State of New York, of Savik and Murray, LLP confirming that the condition of the soil in this section is consistent with the results performed in 2017 off of Samuel Hofstader Memorial Drive. The enclosed report shows that the soil off of Samuel Hofstader Memorial Drive is free draining with excellent characteristics.
- A letter from the manufacturer of Pinelawn's lawn crypts, Creter Vault Corp., confirming compliance with the performance standards of lawn crypts, as specified by New York State Cemetery Law.
- Manufacturer's lawn crypt construction specifications including quality test results along with a certificate signed by a professional engineer licensed by the state of New York, confirming that the lawn crypts will perform to withstand a dead and live load as specified by the New York State Cemetery Law, which will permit the lawn crypts to function for their intended purpose.

Pinelawn Memorial Park will be using the General Fund to finance the purchase and installation of approximately 700 lawn crypts in Block 7 Section 55. We budget the total cost of the project to be \$483,500.00. Each lawn crypt plot will be marketed at \$5,490.00 each. There will not be



any features added to the garden. A sidewalk will be added to the garden at an estimated cost of \$25,000 which is included in our total cost. We anticipate a net income of at least \$3,359,500.00 and we would anticipate that we would sell these lawn crypts within 2 years.

We respectfully request that the board approve the lawn crypt installation at their next regularly scheduled meeting. Please let me know if you require any additional information. I can be reached at 631-249-6100 Ext. 128.

Sincerely,  
Pinelawn Memorial Park



Brian Groblewski  
Vice-President



# Exhibits Presented

**Exhibit 1**                    **Minutes and Resolution of Building Authorization**

**Exhibit 2**                    **Photos of Current Conditions**

**Exhibit 3**                    **Map of Cemetery and Location of Project**

**Exhibit 4**                    **Construction Project Budget**

**Exhibit 5**                    **Cemetery Financial Reports**

**Exhibit 6**                    **Specifications for Lawn Crypts**

**Exhibit 7**                    **Pinelawn's Conflict of Interest Policy**

# **Exhibit 1**

## **Minutes and Resolution of Building Authorization**

UNANIMOUS WRITTEN CONSENT  
OF THE BOARD OF DIRECTORS OF  
PINELAWN CEMETERY

The undersigned, being of the Board of Directors (the "Board") of Pinelawn Cemetery ("Pinelawn"), hereby consent to the adoption of the following resolutions authorizing the action therein set forth by unanimous written consent in lieu of a formal meeting:

WHEREAS, Pinelawn's inventory of lower priced lawn crypt was depleted during the height of the COVID-19 pandemic; and

WHEREAS, Pinelawn determined that it needs to add 700 new lawn crypts in order to replenish its existing inventory in order to meet the continued demand and serve the needs of the public and victims of COVID-19 pandemic; and

WHEREAS, Block 7, Section 55, is in the area of Pinelawn where lower priced inventory exists and can accommodate installation of the needed lawn crypts; and

WHEREAS, members of the Board of Directors have been presented with site plan documents and financial return projections; and

WHEREAS, the installation of lawn crypt in Block 7, Section 55, is consistent with Pinelawn's development plans, would financially benefit Pinelawn, and serve the interest of the lot owners and need of the public;

WHEREAS, subject to the approval of the appropriate state agencies, Pinelawn is prepared to proceed with said lawn crypt installation,

NOW, THEREFORE, BE IT:

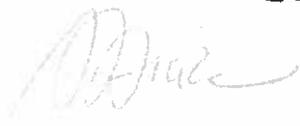
RESOLVED, the Board of Directors hereby authorizes the installation of the necessary lawn crypts in Block 7, Section 55, as defined in the site plan documents and financial return projections presented to the Board of Directors; and be it further

RESOLVED, that one or more of the officers of Pinelawn be and each of them hereby is authorized, empowered, and directed by the Board of Directors to take all actions necessary begin immediate installation of the needed lawn crypts in Block 7, Section 55, and be it further

RESOLVED, that Pinelawn estimates that the cost for the lawn crypts is Four Hundred Eighty Three Thousand and Five Hundred Dollars (\$483,500.00) for 700 lawn crypts, which amount may be impacted by any and all unforeseen circumstances, conditions, and issues, which could or may arise during the course of said installation.

This Consent may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same document. This Consent may be executed by facsimile signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 1 day of July, 2020



Director \_\_\_\_\_

UNANIMOUS WRITTEN CONSENT  
OF THE BOARD OF DIRECTORS OF  
PINELAWN CEMETERY

The undersigned, being of the Board of Directors (the "Board") of Pinelawn Cemetery ("Pinelawn"), hereby consent to the adoption of the following resolutions authorizing the action therein set forth by unanimous written consent in lieu of a formal meeting:

WHEREAS, Pinelawn's inventory of lower priced lawn crypt was depleted during the height of the COVID-19 pandemic; and

WHEREAS, Pinelawn determined that it needs to add 700 new lawn crypts in order to replenish its existing inventory in order to meet the continued demand and serve the needs of the public and victims of COVID-19 pandemic; and

WHEREAS, Block 7, Section 55, is in the area of Pinelawn where lower priced inventory exists and can accommodate installation of the needed lawn crypts; and

WHEREAS, members of the Board of Directors have been presented with site plan documents and financial return projections; and

WHEREAS, the installation of lawn crypt in Block 7, Section 55, is consistent with Pinelawn's development plans, would financially benefit Pinelawn, and serve the interest of the lot owners and need of the public;

WHEREAS, subject to the approval of the appropriate state agencies, Pinelawn is prepared to proceed with said lawn crypt installation,

NOW, THEREFORE, BE IT:

RESOLVED, the Board of Directors hereby authorizes the installation of the necessary lawn crypts in Block 7, Section 55, as defined in the site plan documents and financial return projections presented to the Board of Directors; and be it further

RESOLVED, that one or more of the officers of Pinelawn be and each of them hereby is authorized, empowered, and directed by the Board of Directors to take all actions necessary begin immediate installation of the needed lawn crypts in Block 7, Section 55, and be it further

RESOLVED, that Pinelawn estimates that the cost for the lawn crypts is Four Hundred Eighty Three Thousand and Five Hundred Dollars (\$483,500.00) for 700 lawn crypts, which amount may be impacted by any and all unforeseen circumstances, conditions, and issues, which could or may arise during the course of said installation.

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IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 1<sup>ST</sup> day of July, 2020.

  
\_\_\_\_\_  
Director

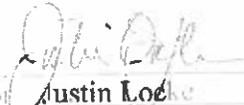
This Consent may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same document. This Consent may be executed by facsimile signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 2<sup>nd</sup> day of July, 2020.

Adamandia Aruiston  
Director \_\_\_\_\_

This Consent may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same document. This Consent may be executed by facsimile signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 1 day of July, 2020.

  
Director Justin Locke

Director \_\_\_\_\_

This Consent may be executed in counterparts even if which shall be deemed an original and all of which, when taken together shall be deemed one and the same document. This Consent may be executed by facsimile signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 2 day of July, 2020.

  
\_\_\_\_\_  
Director

Director

Director

Director

Director

Director

Director

Director

This Consent may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same document. This Consent may be executed by facsimile signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 1<sup>st</sup> day of July, 2020.

Director

Director

Director

Director

*Jonathan S. Coopers*  
Jonathan S. Coopers

Director

Director

Director

Director

This Consent may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same document. This Consent may be executed by facsimile signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 2<sup>nd</sup> day of July, 2020.

Director Christine K. ...

Director \_\_\_\_\_

This Consent may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same document. This Consent may be executed by facsimile signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 2<sup>nd</sup> day of July 2020.

  
Director Mark A. Culbertson

Director \_\_\_\_\_

This Consent may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same document. This Consent may be executed by facsimile signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 1 day of July, 2020.

  
Director \_\_\_\_\_

This Consent may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same document. This Consent may be executed by facsimile signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 15<sup>th</sup> day of July, 2020.

  
Director T I E N L I N

Director \_\_\_\_\_

This Consent may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same document. This Consent may be executed by electronic signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the \_\_\_ day of \_\_\_\_\_, 2020.

LEON M. MCCAIN  
Director: *Leon M. McCain*

Director

Director

Director

Director

Director

Director

Director

Director

This Consent may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same document. This Consent may be executed by facsimile signature or other electronic means.

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the 1<sup>st</sup> day of July 2020.

  
Director ROBERT T. SUBANSINGH

Director \_\_\_\_\_

# **Exhibit 2**

## **Photos of Current Conditions**

# Pinelawn Cemetery

## Legend

-  2030 Wellwood Ave
-  Block 7 Section 55



# **Exhibit 3**

## **Map of Cemetery and Location of Project**

# Pinelawn Cemetery



- Legend**
-  2030 Wellwood Ave
  -  Block 7 Section 55

Google Earth

© 2021 Google

4000 ft



# **Exhibit 4**

## **Construction Project Budget**

# **Block 7 Section 55**

## **2020 Lawn Crypt Project Budget**

<b>Site Work</b>	<b>\$15,000</b>
<b>Construction Items</b>	<b>\$406,500</b>
<b>Landscape Items</b>	<b>\$50,000</b>
<b>Soft Costs</b>	<b>\$12,000</b>
-Survey/Pinning	
-Design Fees	
-Engineering Fees	
<b>TOTAL PROJECT COST:</b>	<b>\$483,500</b>

### **Previous Number of Lawn Crypt Sales Per Year**

<b>2017</b>	<b>1231</b>
<b>2018</b>	<b>1222</b>
<b>2019</b>	<b>1162</b>
<b>2020</b>	<b>591 as of May 31, 2020 (1418 projected for 2020)</b>

### **Projected Number of Lawn Crypt Sales Per Year\***

<b>2021</b>	<b>1205</b>
<b>2022</b>	<b>1205</b>
<b>2023</b>	<b>1205</b>

*\*Based on an average of the previous three years of sales*

# **Exhibit 5**

## **Cemetery Financial Reports**



# Division of Cemeteries

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

## SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

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

Cemetery Name Pinelawn Cemetery	New York State Cemetery Five Digit ID Number 52 — 044
------------------------------------	--

	YEAR ENDING	12/31/19	12/31/18	12/31/17	12/31/16
<b>SIZE AND INVENTORY</b>					
Acres-Total		838.99	838.99	838.99	838.99
Acres-Developed and Sold		228.34	226.91	226.91	226.91
Acres-Developed and Unsold		16.39	17.82	19.25	20.45

### BURIALS AND LOT SALES

Burials	4094	4069	3984	3982
Number of lots (graves, crypts, niches) sold	2274	2352	1959	2094

### INCOME (RECEIPTS)

Lots and grave sales	\$16,511,108.00	\$16,236,174.00	\$15,180,808.00	\$15,752,571.00
Interment fees	\$5,941,656.00	\$5,716,175.00	\$5,469,502.00	\$5,340,726.00
Foundations	\$2,866.00	\$3,824.00	\$5,949.00	\$9,380.00
Dividends and interest	\$2,123,602.00	\$1,651,326.00	\$1,734,320.00	\$1,183,407.00
Donations	\$866.00	\$1,107.00	\$1,279.00	\$952.00
Other-specify; attach additional sheet(s) as needed	\$6,952,671.00	\$6,426,766.00	\$7,253,501.00	\$7,046,001.00
Other-specify; attach additional sheet(s) as needed				
Other-specify; attach additional sheet(s) as needed				
<b>TOTAL RECEIPTS</b>	<b>\$ 31,532,769.00</b>	<b>\$30,035,372.00</b>	<b>\$29,645,359.00</b>	<b>\$29,333,037.00</b>

## SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name Pinelawn Cemetery	New York State Cemetery Five Digit ID Number 52 044
------------------------------------	--

YEAR ENDING EXPENSES (DISBURSEMENTS)	12/31/19	12/31/18	12/31/17	12/31/16
Employee Wages	\$8,075,789.00	\$7,417,606.00	\$7,351,073.00	\$7,497,634.00
Independent Contractor Grave Openings				
Independent Contractor Maintenance and Mowing			\$705.00	
Salaries of Officers	\$1,095,081.00	\$980,128.00	\$927,212.00	\$980,647.00
Supplies and Repairs		\$983.00		
Equipment	\$700,899.00	\$1,014,774.00	\$407,216.00	\$377,342.00
Insurance – General Liability	\$192,952.00	\$194,411.00	\$333,396.00	\$194,310.00
Workers Compensation	\$526,507.00	\$795,227.00	\$847,628.00	\$672,464.00
Commercial Crime/ Employee Dishonesty	\$905.00	\$983.00	\$705.00	\$594.00
Vandalism and Assessment Fee	\$30,459.00	\$29,827.00	\$31,811.00	\$31,387.00
Other – specify:  attach additional sheet as needed	\$18,991,197.00	\$17,637,631.00	\$17,995,342.00	\$20,138,454.00
Other – specify:  attach additional sheet as needed				
Other – specify:  attach additional sheet as needed				
<b>TOTAL DISBURSEMENTS</b>	<b>\$29,613,789.00</b>	<b>\$28,071,570.00</b>	<b>\$27,895,088.00</b>	<b>\$29,890,832.00</b>
<b>OPERATING SURPLUS (LOSS)</b>	<b>\$1,918,980.00</b>	<b>\$1,963,802.00</b>	<b>\$1,750,271.00</b>	<b>-\$559,795.00</b>
<b>INTER-FUND TRANSFERS</b>				
Transfers To Operating Account	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From trust funds (retained income from previous years)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
From other funds (i.e., special, bequests, pre-need, etc.)	0	\$682,257.00	\$ 0.00	\$ 0.00
<b>TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT</b>	<b>\$ 0.00</b>	<b>\$682,257.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

## SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name Pinelawn Cemetery	New York State Cemetery Five Digit ID Number 52 044
------------------------------------	--

YEAR ENDING	12/31/19	12/31/18	12/31/17	12/31/16
<b>FINANCIAL ASSETS (FUND BALANCES)</b>				
General Fund	\$15,298,418.00	\$15,015,610.00	\$14,002,489.00	\$13,750,126.00
Permanent Maintenance Fund	\$68,134,833.00	\$65,339,453.00	\$62,345,720.000	\$55,418,863.000
Perpetual Care	\$573,320.00	\$563,083.000	\$555,331.000	\$546,952.000
Special Trust	\$8,862,774.00	\$9,023,835.000	\$9,079,202.000	\$8,988,296.000
Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL FINANCIAL ASSETS</b>	<b>\$ 92,869,345.00</b>	<b>\$ 89,941,981.00</b>	<b>\$ 85,982,742.00</b>	<b>\$ 78,494,554.00</b>

**PER ACRE ANALYSIS**

Total Income Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Expense Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Net Income (Loss) Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Funds Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**Permanent Maintenance Loan**

Approved Date	
Original Loan Amount	
Current Balance	

**NOTES:**



# Division of Cemeteries

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

## ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

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

### PART ONE - GENERAL INFORMATION

Reporting Year End Date - Report due 90 days after end of fiscal year (March 31 for most cemeteries) DECEMBER 31, 2019	
Cemetery Name PINELAWN CEMETERY	Cemetery County SUFFOLK
New York State - Cemetery Five Digit ID Number 5 2 - 0 4 4	Federal ID Number - Nine Digit ID Number 111190044
Mailing Address (include name if address is that of an Officer) P.O. BOX 420	
City, Town or Village FARMINGDALE	NY 11735 Zip Code

### PERSON KEEPING FINANCIAL RECORDS

Name and Title JUSTIN D. LOCKE, PRESIDENT	Mailing Address P.O. BOX 420, FARMINGDALE, NY 11735
Telephone Number (631) 249-6100	E-Mail Address JLOCKE@PINELAWN.COM

NUMBER OF BURIALS - FOR REPORTING YEAR			CEMETERY LANDS - IN ACRES		
Number of Body Burials	3,613	Current Lot Price-if multiple prices, write "various"	VARIOUS	Sold - To Date	210.52
Number of Cremains Buried from NYS Crematories	256	Adult Interment Fee	VARIOUS	Unsold - Developed	16.39
Number of Cremains Buried from Out-of-State Crematories	225	Cremation Interment Fee	VARIOUS	Unsold - Undeveloped	612.08
<b>Total Burials for Reporting Year</b>	<b>4,094</b>	Cremation Fee for Crematory Use only	N/A	<b>Total Acreage</b>	<b>838.99</b>
Number Cremations Performed	0	Estimated Burial Spaces Remaining Including In Ground, Mausoleum Crypts and Columbarium niches			1,391,438

### INSURANCE COVERAGE - Commercial Crime/Employee Dishonesty

\$ 1,000,000.00	NOVEMBER 18, 2020
AMOUNT OF COVERAGE	EXPIRATION DATE OF POLICY
EMPLOYEES, OFFICERS, & NONCOMPENSATED DIRECTOR	ARCH INSURANCE CO.
CLASSES OF PERSONS (DIRECTORS, EMPLOYEES, OFFICERS, ETC.) COVERED	NAME OF CARRIER

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

### FINANCIAL STATEMENT CERTIFICATION

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

X	4/6/20
TRUSTEE SIGNATURE	DATE
JUSTIN D. LOCKE, PRESIDENT	
NAME AND TITLE (PRINT)	
X	
TRUSTEE SIGNATURE	DATE
NAME AND TITLE (PRINT)	





# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

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

CEMETERY NUMBER AND NAME 52044 PINELAWN CEMETERY	DATE - Reporting Year End 12/31/2019
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### PERMANENT MAINTENANCE FUND - SCHEDULE OF ACCOUNTS and BALANCES

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

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End-at Market	Balance-Reporting Year End-at Cost
1. SEE STMT #4			\$ 72,513,786.00	\$ 68,134,833.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
<b>A. Total of Permanent Maintenance Assets at Reporting Year End</b>			\$ 72,513,786.00	\$ 68,134,833.00

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

### PERMANENT MAINTENANCE (PM) FUND RECONCILIATION

<b>1. PM Fund Balance - Beginning</b>		\$ 65,339,453.00
<b>ADDITIONS TO PM</b>		
2. Allocations from Lot Sales (at least 10% of gross lot sales)	\$	
3. Allocations from Interments (\$35 per interment)	\$	143,290.00
4. Allocations from Installment Payments (from Part 5A)	\$	1,317,575.00
5. Income (Interest and Dividends)	\$	1,883,397.00
6. Realized Capital Gains	\$	1,159,208.00
7. PM Loan Repayments	\$	
8. Other Additions to PM	\$	175,307.00
<b>9. SUBTOTAL ADDITIONS (Lines 2 through 8)</b>	<b>+ \$</b>	<b>4,678,777.00</b>
<b>WITHDRAWALS/DEDUCTIONS FROM PM</b>		
10. Transfer of Income (Interest and Dividends)	\$	1,697,644.00
11. Realized Capital Losses	\$	
12. PM Loans withdrawn	\$	
13. Deduction of 2/3 of investment advisory fees on PM account	\$	185,753.00
<b>14. SUBTOTAL DEDUCTIONS (Lines 10 through 13)</b>	<b>- \$</b>	<b>1,883,397.00</b>
<b>15. Balance at Reporting Year End (Line 1 plus Line 9, minus Line 14)</b>	<b>\$</b>	<b>68,134,833.00</b>

# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

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

CEMETERY NUMBER AND NAME 52044 PINELAWN CEMETERY	DATE – Reporting Year End 12/31/2019
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### SPECIAL TRUST FUNDS – SCHEDULE OF ACCOUNTS and BALANCES (IF THE CEMETERY HAS SUCH TRUST FUNDS)

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

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. BANK OF AMERICA	5808	CHECKING	\$ 53,118.00	\$ 53,118.00
2. GOLDMAN SACHS	5461	MONEY MARKET	\$ 215,316.00	\$ 25,316.00
3. GOLDMAN SACHS	5461	MUTUAL FUNDS	\$ 9,390,219.00	\$ 8,784,340.00
4. _____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	\$ _____	\$ _____
<b>Total of Special Trust Fund Assets at Reporting Year End</b>			<b>\$ 9,658,653.00</b>	<b>\$ 8,862,774.00</b>

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

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## ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

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1. Does your cemetery currently, or has it ever, offered perpetual care?  YES or  NO  
Perpetual care is a voluntary contractual arrangement with the cemetery for additional care of a lot, plot, or part thereof.  
If you answered YES to this Question, go online to <http://www.dos.ny.gov/cmtty/forms.htm> and download and file Part Four A— Perpetual Care Trust Fund—Schedule of Accounts and Balances, and Perpetual Care Fund Reconciliation.
2. Does your cemetery have a Permanent Maintenance Fund loan outstanding? If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtty/forms.htm> and download and file Part Four B – Permanent Maintenance Loan Balance.  YES or  NO
3. Does your cemetery sell lots on an installment basis? If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtty/forms.htm> and download and file Part Five A – Supporting Schedules.  YES or  NO
4. Does your cemetery sell merchandise such as bronze markers or interment services on a pre-need basis? If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtty/forms.htm> and download and file Part Five B – Supporting Schedules.  YES or  NO
5. Does your cemetery file Form 990 or Form 990-EZ with the IRS?  YES or  NO  
If you answered YES to this question:  
Form 990 filers attach Part VII Compensation of Officers, Directors, Trustees.  
Form 990-EZ filers attach Part VI.  
If your cemetery files Form 990-N – Electronic Notice (e-Postcard), no additional attachments are required.
- 

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

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

# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

## PART FOUR A – PERPETUAL CARE TRUST FUNDS

CEMETERY NUMBER AND NAME 52044 PINELAWN CEMETERY	DATE – Reporting Year End DECEMBER 31, 2019
---	--

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

Perpetual Care (PC) Assets – List reporting year end balances of all accounts containing PC funds. For all investment accounts, also list cost basis. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. SEE STMT #5			\$ 573,320.00	\$ 573,320.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
			\$ 573,320.00	\$ 573,320.00

**A. Total of Perpetual Care Assets at Reporting Year End**

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

### PERPETUAL CARE (PC) FUND RECONCILIATION

**1 PC Fund Balance –** \$ 563,083.00

**ADDITIONS TO PC**

2 Allocations from Endowments	\$ 0.00
3 Income (Interest and Dividends)	\$ 12,639.00
4 Realized Capital Gains	\$ 0.00
5 Other Additions to PC	\$ 0.00
<b>6 SUBTOTAL ADDITIONS (Lines 2 through 5)</b>	<b>+ \$ 12,639.00</b>

**WITHDRAWALS/DEDUCTIONS FROM PM**

7 Transfer of Income (Interest and Dividends)	\$ 2,402.00
8 Realized Capital Losses	\$ 0.00
9 Deduction of 2/3 of investment advisory fees on PC account	\$
<b>10 SUBTOTAL DEDUCTIONS (Lines 7 through 9)</b>	<b>- \$ 2,402.00</b>

**11 Balance at Reporting Year End** \$ 573,320.00  
(Line 1 plus Line 6, minus Line 10)

**ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION**

**PART FOUR B- PERMANENT MAINTENANCE TRUST FUNDS**

CEMETERY NUMBER AND NAME 52044 PINELAWN CEMETERY	DATE - Reporting Year End DECEMBER 31, 2019
---	--

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

**Schedule A**

1. Beginning of Reporting Year Unpaid Balance	\$ _____
2. Less: Loan Repayments made in the Current Reporting Year – from line 5 of PM Fund Reconciliation	(\$ _____)
3. Plus: New Loans Granted in Reporting Year – from line 9 of PM Fund Reconciliation	\$ _____
4. <b>Balance-End of Reporting Year*</b>	<b>\$ 0.00</b>

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

# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

## PART FIVE - A - SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME  
52044 PINELAWN CEMETERY

DATE - Reporting Year End  
DECEMBER 31, 2019

### INSTALLMENT PAYMENTS ON LOT SALES - RECEIVED CURRENT REPORTING YEAR

#### Schedule A

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

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

OR

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

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

#### Schedule A-1

1. Total Value of New Installment Payment Contracts	\$ _____
	\$ 0.00
2. 10% of Line 1	(\$ _____)
3. Less: PM Funds Returned on Cancelled Installment Lot Sales	\$ 0.00
4. Net PM Allocation on Installment Lot Sales (Line 2 minus Line 3)	\$ _____

#### Schedule A-2

1. Installment Payments Collected	\$ 16,650,162.00
2. Less Payments Returned on Cancelled Installment Lot Sales	(\$ 3,474,412.00)
3. Net Installment Lot Sales (Line 1 minus Line 2)	\$ 13,175,750.00
4. PM Allocation <u>10%</u> % <sup>1</sup> of Line 3 <i>SEE STATE #16</i>	\$ 1,317,575.00

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

<sup>1</sup>Enter percentage of Lot sales allocated to PM pursuant to Election 2. NOTE: Cannot be less than (10) percent.

# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

## PART FIVE - B - SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME  
52044 PINELAWN CEMETERY

DATE - Reporting Year End  
DECEMBER 31, 2019

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

Schedule B

	Interment Services	Merchandise
Balance - Beginning of Reporting Year	\$	\$
Sales:		
Add - Payments Received This Reporting Year	\$	\$
Less - Payments Received on Contracts Cancelled This Reporting Year	\$	\$
Less - Contracts Delivered This Reporting Year	\$	\$
<b>Balance - End of Reporting Year</b>	\$ 0.00	\$ 0.00

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

List cash and investments of Pre-Need Trust Funds - include accounts for pre-need sales of merchandise such as bronze markers and services such as interment fees. For all investment accounts also list cost basis. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type * of Account	Balance-Reporting Year End-at Market	Balance-Reporting Year End-at Cost
1. _____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	\$ _____	\$ _____
<b>Total Pre-Need Trust Fund Assets at Reporting Year End</b>			\$ 0.00	\$ 0.00

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

### PRE-NEED CONTRACTS DELIVERED RECONCILIATION SERVICES AND MERCHANDISE

Schedule C

	Sale Amount Collected	Reporting Year Delivery Cost	Difference
Delivered Contracts- Reporting Year			
Pre-Need Services	\$	\$	\$ 0.00
Pre-Need Merchandise	\$	\$	\$ 0.00
<b>Totals</b>	\$ 0.00	\$ 0.00	\$ 0.00

**52044 PINELAWN CEMETERY**  
**PART TWO - OPERATING STATEMENT**  
**PAGE 3 OF 6**  
**OTHER RECEIPTS - DETAIL SCHEDULE**

Grave Liners	\$ 854,670.00
Bronze	3,270,009.00
Crypt Inscriptions	406,040.00
Grave Decorations	1,108,579.00
Record Services	32,970.00
Land Purchase Fund - Pinelawn Certificates	122,319.00
Reservation Deposits	25.00
Gain (Loss) on Sale of General Fund Investments	114,984.00
Land Lease Rental Income - Colonial Springs	438,269.00
Town of Babylon Property Tax - Colonial Springs	379,532.00
Suffolk County Treasurer - Town of Babylon Property Taxes	103,865.00
Bank and Credit Card Reward	36,356.00
Proceeds From Sale of Equipment	51,400.00
Insurance Reimbursements	796.00
Fuel Tax Refunds	<u>32,857.00</u>
<b>Total Other Receipts</b>	<b><u>\$ 6,952,671.00</u></b>

**52044 PINELAWN CEMETERY  
PART TWO - OPERATING STATEMENT  
PAGE 3 OF 6  
OTHER DISBURSEMENTS - DETAIL SCHEDULE**

Advertising - Land As Allocated	\$ 211,328.00
Advertising - Mausoleum As Allocated	475,130.00
Advertising - Lawn Crypt As Allocated	896,907.00
Repurchases of Deeded Plots	702,673.00
Payroll Related Expenses:	
Union Welfare Benefits	748,092.00
Union Supplemental Pension Contributions	192,175.00
Payroll Taxes	737,062.00
Insurance	693,831.00
Non-Union 401K Matching Contributions	148,310.00
Union 401K Matching Contributions	41,601.00
Retirement Plan Funding	341,000.00
Payments Under Deferred Compensation Plan	199,461.00
Materials, Supplies & Services:	
Interments	296,089.00
Grave Liners	338,397.00
Entombments	52,186.00
Bronze	1,164,847.00
Crypt Inscriptions	80,015.00
Grave Decorations	529,751.00
Allocable Items	576,752.00
Current Maintenance	3,151,531.00
Development	310,570.00
Pre-Need Bronze Plaques and Scrolls	127,388.00
Office Expense	614,569.00
Association Dues	1,070.00
Directors' & Audit Committee Fees	97,350.00
Professional Fees	404,615.00
Guard booth	39,202.00
Security	158,983.00
Mausoleum Construction	1,113,120.00
Lawn Crypts	229,523.00
Interment Tax	164.00
Features	60,000.00
Land Acquisition Costs	33,600.00
Distributions to Land Purchase Fund	3,336,885.00
Land Sales - Refunds	8,937.00
Lawn Crypt Sales - Refunds	177,300.00
Mausoleum Sales - Refunds	34,938.00
Interest Expense	37,619.00
Administrative Expense	57,664.00
Investment Management Fees	43,419.00
Town of Babylon Property Taxes	379,532.00
Town of Babylon Property Taxes - Reimbursement to Colonial Springs	97,333.00
Land Purchase Fund Certificate Repurchases	20,753.00
Repayment of Bank Loan	29,525.00

Total Other Disbursements STMT 2 \$ 18,991,197.00

52044 PINELAWN CEMETERY  
 PART THREE - A - STATEMENT OF OPERATING FUNDS & TRUST FUNDS  
 PAGE 3 OF 6  
 GENERAL FUND (GF) - SCHEDULE OF ACCOUNTS AND BALANCES

FINANCIAL INSTITUTION	LAST 4 DIGITS OF ACCOUNT #	TYPE* OF ACCOUNT	BALANCE-REPORTING YEAR END - AT MARKET	BALANCE-REPORTING YEAR END - AT COST
1 BANK OF AMERICA	4065	CHECKING	\$ 15,814	\$ 15,814
2 BANK OF AMERICA	4078	CHECKING	\$ 205,530	\$ 205,530
3 BANK OF AMERICA	4081	CHECKING	\$ 100,000	\$ 100,000
4 BANK OF AMERICA	7713	MONEY MARKET	\$ 576,858	\$ 576,858
5 GOLDMAN SACHS	6378	MONEY MARKET	\$ 157	\$ 157
6 GOLDMAN SACHS	6204	MONEY MARKET	\$ 46,154	\$ 46,154
7 GOLDMAN SACHS	4984	MONEY MARKET	\$ 71,566	\$ 71,566
8 GOLDMAN SACHS	8127	MONEY MARKET	\$ 22	\$ 22
9 GOLDMAN SACHS	7599	MONEY MARKET	\$ 2,495	\$ 2,495
10 GOLDMAN SACHS	7437	MONEY MARKET	\$ 4,415	\$ 4,415
11 GOLDMAN SACHS	7445	MONEY MARKET	\$ 18,317	\$ 18,317
10 GOLDMAN SACHS	4984	BONDS	\$ 3,495,280	\$ 3,366,894
11 GOLDMAN SACHS	6204	MUTUAL FUNDS	\$ 9,994,037	\$ 9,246,337
12 GOLDMAN SACHS	7599	MUTUAL FUNDS	\$ 743,914	\$ 716,998
13 GOLDMAN SACHS	7437	STOCKS	\$ 548,689	\$ 471,879
14 GOLDMAN SACHS	7445	STOCKS	\$ 515,359	\$ 454,981
<b>TOTAL OF GENERAL FUNDS ASSETS AT REPORTING YEAR END</b>			<b>\$ 16,338,607</b>	<b>\$ 15,298,418</b>

\*TYPE = CD, MUTUAL FUND, SAVINGS ACCOUNT, STOCKS, ETC.

52044 PINELAWN CEMETERY  
 PART THREE - A - STATEMENT OF OPERATING FUNDS & TRUST FUNDS  
 PAGE 4 OF 6  
 PERMANENT MAINTENANCE FUND - SCHEDULE OF ACCOUNTS AND BALANCES

FINANCIAL INSTITUTION	LAST 4 DIGITS OF ACCOUNT #	TYPE* OF ACCOUNT	BALANCE-REPORTING YEAR END - AT MARKET	BALANCE-REPORTING YEAR END - AT COST
1 GOLDMAN SACHS	6394	MONEY MARKET	\$ 23,663	\$ 23,663
2 MORGAN STANLEY	8819	MONEY MARKET	\$ 7,000	\$ 7,000
3 GOLDMAN SACHS	4992	BONDS	\$ 16,715,916	\$ 16,143,763
4 GOLDMAN SACHS	6196	MUTUAL FUND	\$ 46,981,468	\$ 43,531,847
5 MORGAN STANLEY	9305	HEDGE FUND	\$ 3,430	\$ 21,903
6 MORGAN STANLEY	9323	PRIVATE EQUITY FUND	\$ 145,463	\$ 965,484
7 MORGAN STANLEY	8423	PRIVATE EQUITY FUND	\$ 2,307	\$ 113,439
8 MORGAN STANLEY	8509	PRIVATE EQUITY FUND	\$ 3,093,532	\$ 1,951,697
9 MORGAN STANLEY	8544	PRIVATE EQUITY FUND	\$ 202,721	\$ 207,374
10 MORGAN STANLEY	9366	PRIVATE EQUITY FUND	\$ 46,406	\$ 450,935
11 MORGAN STANLEY	9119	PRIVATE EQUITY FUND	\$ 221,012	\$ 197,141
12 MORGAN STANLEY	8600	PRIVATE EQUITY FUND	\$ 199,510	\$ 272,819
13 GOLDMAN SACHS	7429	STOCKS	\$ 2,384,495	\$ 2,106,640
14 GOLDMAN SACHS	7452	STOCKS	\$ 2,486,863	\$ 2,141,128
<b>A. TOTAL OF PERMANENT MAINTENANCE ASSETS AT REPORTING YEAR END</b>			<b>\$ 72,513,785</b>	<b>\$ 68,134,833</b>

\*TYPE = CD, MUTUAL FUND, SAVINGS ACCOUNT, STOCKS, ETC.

52044 PINELAWN CEMETERY  
 PART FOUR - A - PERPETUAL CARE TRUST FUNDS  
 PAGE 1 OF 2  
 PERPETUAL CARE FUNDS - SCHEDULE OF ACCOUNTS AND BALANCES

FINANCIAL INSTITUTION	LAST 4 DIGITS OF ACCOUNT #	TYPE OF ACCOUNT	INTEREST RATE	MATURITY DATE	BALANCE-REPORTING YEAR END - AT MARKET	BALANCE-REPORTING YEAR END - AT COST
1 APPLE BANK	2842	SAVINGS	0.100%		\$ 346	\$ 346
2 APPLE BANK	1546	SAVINGS	0.100%		2,086	2,086
3 APPLE BANK	7715	CD	2.760%	5/08/24	519	519
4 APPLE BANK	7723	CD	1.240%	5/10/21	1,445	1,445
5 APPLE BANK	7731	CD	1.240%	5/10/21	4,593	4,593
6 APPLE BANK	7749	CD	1.240%	5/10/21	9,461	9,461
7 APPLE BANK	7756	CD	1.240%	5/17/21	1,019	1,019
8 APPLE BANK	7764	CD	1.240%	5/10/21	785	785
9 APPLE BANK	7772	CD	1.730%	5/10/21	14,165	14,165
10 APPLE BANK	7780	CD	1.780%	8/12/20	1,083	1,083
11 APPLE BANK	7798	CD	1.240%	5/10/21	1,588	1,588
12 APPLE BANK	7806	CD	1.730%	5/10/21	975	975
13 APPLE BANK	7814	CD	1.730%	5/10/21	12,227	12,227
14 APPLE BANK	7822	CD	1.780%	8/12/20	604	604
15 APPLE BANK	7830	CD	1.240%	5/10/21	1,120	1,120
16 APPLE BANK	7848	CD	1.780%	8/12/20	639	639
17 APPLE BANK	7855	CD	1.780%	5/08/24	1,301	1,301
18 APPLE BANK	7863	CD	2.760%	5/08/24	572	572
19 APPLE BANK	7871	CD	2.760%	5/08/24	1,089	1,089
20 APPLE BANK	7889	CD	1.780%	8/12/20	1,292	1,292
21 APPLE BANK	7897	CD	1.240%	5/17/21	1,905	1,905
22 APPLE BANK	7905	CD	1.240%	5/17/21	179	179
23 APPLE BANK	7913	CD	1.240%	5/10/21	14,444	14,444
24 APPLE BANK	2523	CD	1.780%	7/28/20	24	24
25 APPLE BANK	7521	CD	1.980%	2/06/23	1,899	1,899
26 APPLE BANK	1888	SAVINGS	0.100%		2	2
27 APPLE BANK	4880	CD	1.240%	4/19/20	349	349
28 APPLE BANK	5310	CD	2.760%	5/08/24	9,180	9,180
29 APPLE BANK	5393	CD	2.760%	5/08/24	46,047	46,047
30 APPLE BANK	5419	CD	2.760%	5/08/24	44,679	44,679
31 APPLE BANK	5435	CD	2.760%	5/08/24	29,686	29,686
32 APPLE BANK	6506	CD	1.980%	10/28/22	5,393	5,393
33 APPLE BANK	7921	CD	1.730%	5/11/21	7,313	7,313
34 APPLE BANK	7939	CD	1.730%	5/11/21	5,926	5,926
35 APPLE BANK	7947	CD	1.730%	5/11/21	6,912	6,912
36 APPLE BANK	7954	CD	1.730%	5/11/21	5,916	5,916
37 APPLE BANK	7962	CD	1.730%	5/11/21	5,871	5,871
38 APPLE BANK	0749	CD	2.130%	4/23/21	8,127	8,127
39 APPLE BANK	8661	CD	2.760%	5/08/24	59,957	59,957
40 BANK OF AMERICA	5869	MONEY MARKET	0.500%		4,366	4,366
41 BANK OF AMERICA	5879	MONEY MARKET			14,455	14,455
42 TRANSAMERICA	5213	ANNUITY	0.350%		243,781	243,781
<b>A. TOTAL OF PERPETUAL CARE ASSETS AT REPORTING YEAR END</b>					<b>\$ 573,320</b>	<b>\$ 573,320</b>

\*TYPE = CD, MUTUAL FUND, SAVINGS ACCOUNT, STOCKS, ETC. STMT 5

**52044 PINELAWN CEMETERY  
PART FIVE - A - SUPPORTING SCHEDULES  
PAGE 1 OF 2**

**INSTALLMENT PAYMENTS ON LOT SALES - RECEIVED CURRENT REPORTING YEAR**

10% OF NET INSTALLMENT RECEIPTS ARE CONTRIBUTED FOR ALL LAND SALES.  
10% OF NET INSTALLMENT RECEIPTS, LESS THE APPLICABLE UNIT COST OF  
CUMULATIVE LAWN CRYPTS PURCHASED, ARE CONTRIBUTED FOR ALL LAWN  
CRYPT SALES. 10% OF THE NET CERTIFIED SALES, LESS THE APPLICABLE  
UNIT COST OF EACH SPACE CERTIFIED, ARE CONTRIBUTED FOR ALL MAUSOLEUM  
SALES. THE ABOVE REFERENCED APPLICABLE COSTS ARE INCLUDED IN LINE #2  
FOR REPORTING PURPOSES.

**PINELAWN  
MEMORIAL PARK AND ARBORETU  
FARMINGDALE, NY 11735**

VENDOR'S NO.		VENDOR'S NAME		CHECK NO.	DATE
		DIVISION OF CEMETERIES		322490	03/11/2020
INVOICE DATE	INVOICE NUMBER	INVOICE AMOUNT	DISCOUNT	NET AMOUNT	
02/01/2020	03012020	\$30,659.00	\$0.00	\$30,659.00	
		\$30,659.00	\$0.00	\$30,659.00	

PLEASE DETACH AT PERFORATION BEFORE DEPOSITING

THE ATTACHED CHECK IS IN FULL PAYMENT OF THE ABOVE ACCOUNT

THE BACK OF THIS DOCUMENT HAS A WATERMARK - HOLD AT AN ANGLE TO VIEW  
DETACH AT PERFORATION



**PINELAWN**  
MEMORIAL PARK AND ARBORETU  
FARMINGDALE, NY 11735

BANK OF AMERICA  
114 West 47th St  
New York, NY 10036

521  
115

CHECK NUMBER  
322490

DATE  
03/11/2020

CHECK AMOUNT  
\$ 30,659.00

Thirty Thousand Six Hundred Fifty Nine Dollars and 00 Cents

PINELAWN MEMORIAL PARK

*Loree Beach*

*A. Querton*

AUTHORIZED SIGNATURES

**DIVISION OF CEMETERIES  
STATE OF NY-DEPT OF STATE  
ONE COMMERCE PLAZA, 99 WASHINGTON AVE  
ALBANY, NY 12231**

⑈ 3 2 2 4 9 0 ⑈ ⑆ 0 1 1 5 0 0 0 1 0 ⑆ 3 9 4 0 0 1 6 2 4 0 6 5 ⑈

STATE OF NEW YORK  
**DEPARTMENT OF STATE - DIVISION OF CEMETERIES**  
 One Commerce Plaza, 99 Washington Avenue, Albany NY 12231  
**NOTICE OF VANDALISM AND ASSESSMENT FEES (CEMETERIES) DUE MARCH 31, 2020 FOR CALENDAR YEAR 2019**  
 in accordance with Section 1507(h) and 1508(c) of the Not-For-Profit Corporation Law

- (1) VANDALISM: Interments (bodies and out of state remains only)
- (2) ASSESSMENT: Interments (bodies and out of state remains only)

Number of Burials	Balance	Rate	Amount Due
3838	NO EXEMPTION	3838 @ \$5.00	\$ 19,190
3838	Less 15 Exemption	3823 @ \$3.00	\$ 11,469
<b>TOTAL DUE \$</b>			<b>30,659</b>

JUSTIN D. LOCKE  
 Pinelawn Cemetery  
 P O BOX 420  
 FARMINGDALE, NY 11735

Line (1) **VANDALISM** number of burials does NOT include cremains from NYS crematories  
 Line (2) **ASSESSMENT** number of burials does NOT include cremains from NYS crematories

The basis for the vandalism fee is \$5 for each interment for the preceding calendar year. The basis for the annual assessment is \$3.00 for each interment in excess of 15 interments for the preceding calendar year.  
 Please complete all information; if none, state NONE. Make remittance payable to Division of Cemeteries. RETURN original with remittance to above address; retain duplicate.

DOS-532 (Rev. 12/19)

Suffolk

Cemetery No. 52044

**RETAIN THIS DUPLICATE COPY**



STATE OF NEW YORK  
**DEPARTMENT OF STATE - DIVISION OF CEMETERIES**  
 One Commerce Plaza, 99 Washington Avenue, Albany NY 12231  
**NOTICE OF VANDALISM AND ASSESSMENT FEES (CEMETERIES) DUE MARCH 31, 2020 FOR CALENDAR YEAR 2019**  
 in accordance with Section 1507(h) and 1508(c) of the Not-For-Profit Corporation Law

- (1) VANDALISM: Interments (bodies and out of state remains only)
- (2) ASSESSMENT: Interments (bodies and out of state remains only)

Number of Burials	Balance	Rate	Amount Due
.....	NO EXEMPTION	..... @ \$5.00	\$.....
.....	Less 15 Exemption	..... @ \$3.00	\$.....
<b>TOTAL DUE \$</b>			<b>.....</b>

JUSTIN D. LOCKE  
 Pinelawn Cemetery  
 P O BOX 420  
 FARMINGDALE, NY 11735

Line (1) **VANDALISM** number of burials does NOT include cremains from NYS crematories.  
 Line (2) **ASSESSMENT** number of burials does NOT include cremains from NYS crematories.

The basis for the vandalism fee is \$5 for each interment for the preceding calendar year. The basis for the annual assessment is \$3.00 for each interment in excess of 15 interments for the preceding calendar year.  
 Please complete all information; if none, state NONE. Make remittance payable to Division of Cemeteries. RETURN original with remittance to above address; retain duplicate.

DOS-532 (Rev. 12/19)

Suffolk

Cemetery No. 52044

**NOTES-** (1) **VANDALISM:** Cemeteries do not pay the fee on the burial of cremated remains received from within New York State as the crematory pays this fee  
 (2) **ASSESSMENT:** This line includes the burial of all bodies and all out of state cremated remains (ashes), minus the first 15 burials as these are exempt from paying this fee. Cemeteries that perform 15 burials or less per year should not calculate this fee

**EXAMPLE FOR CALCULATING INTERMENTS FOR LINE (1) AND (2) -**  
 During the year, the ABC Cemetery had the following activity.

Bodies Buried	Less NY State Cremations	Reportable Burials
98	14	98
15	14	2
Totals	114	100 (To line 1 and 2)

**EXAMPLE FOR CALCULATING FEES FOR LINE (1) AND (2) -**

- (1) VANDALISM: Interments
- (2) ASSESSMENT: Interments

Number	Balance	Rate	Amount Due
100	NO EXEMPTION	100 @ \$5.00	\$ 500.00
100	Less 15 Exemption	85 @ \$3.00	\$ 255.00
<b>TOTAL DUE</b>			<b>\$ 755.00</b>

07-FEB-20 FROM: 01/01/2019 TO: 12/31/2019

TRANSACTION REPORT

	FROM NUMBER	FOLIO #	SHARES	TO NUMBER	FOLIO #	SHARES
01/14/2019	109178	817	12	111355	858	12
01/14/2019	109178	817	13	111356	859	13
02/14/2019	975	711	2	111357	859	2
02/14/2019	751	712	1	616	28	1
02/26/2019	1025	194	50	111358	859	50
04/09/2019	110668	846	275	111359	859	275
04/09/2019	94	764	18	111360	859	18
04/09/2019	94	764	17	111361	859	17
04/09/2019	617	581	3	616	28	3
04/24/2019	109095	794	1000	111362	860	1000
06/17/2019	111362	860	1000	996	849	1000
08/27/2019	949	95	292	111363	860	292
08/27/2019	949	95	291	111364	860	291
08/27/2019	111359	859	275	111365	860	275
09/13/2019	109033	750	63	111376	860	63
09/17/2019	111376	860	63	616	28	63
10/04/2019	732	858	100	111352	858	100
10/24/2019	109204	824	333	111366	860	333
10/24/2019	109204	824	334	111367	861	334
11/12/2019	109252	833	38	111368	861	38
11/12/2019	109252	833	37	111369	861	37
11/22/2019	653	785	22	111378	861	22
12/20/2019	109232	829	150	111379	861	150
12/20/2019	109232	829	150	111380	861	150
12/27/2019	109027	66	22	616	28	22



# Division of Cemeteries

STATE OF NEW YORK  
 DEPARTMENT OF STATE  
 Division of Cemeteries  
 One Commerce Plaza  
 99 Washington Avenue  
 Albany, NY 12231-0001

## Cemetery Trustee Contact Update Form

52044 Pinelawn Cemetery

Listed here are the names and contact information of all cemetery trustees of record for this cemetery. Please review for accuracy. Submit corrections in your online annual report submission OR return this form by mail with any required corrections, additions, or deletions. If mailing, send to the address provided above.

Title	Name	Mailing Address	Phone	Email
SEC/TRE/DI	ARESTOU, ADAMANDIA	149 N LEWIS AVE, LINDENHURST, NY 11757	631-249-6100	aarestou@pinelawn.com
DIRECTOR	CUTHBERTSON, MARK	434 NEW YORK AVE, HUNTINGTON, NY 11743	631-351-3501	mcuthbertson@cuthbertsonlaw.com
DIRECTOR	GAYNIN, JONATHAN	414 W MARKET ST 1ST FL, LONG BEACH, NY 11561	646-732-0456	jsgaynin@gmail.com
DIRECTOR	GEIGER, BRUCE W	9 MADELINE LANE, E GREENBUSH, NY 12061	518-477-1151	bruce@bwgassociates.com
DIRECTOR	KREMER, ARTHUR J	1111 PARK AVE APT 10B, NEW YORK, NY 10128	516-663-6600	ajkremer@rmfpc.com
DIRECTOR	LIN, TIEN H	3122 CORY LN, ELMWOOD PK, NJ 07407	201-675-3089	tienlin@gmail.com
PRESIDENT <i>b. ceeto</i>	LOCKE, JUSTIN D	38 SOUTHWIND DRIVE, FORT SALONGA, NY 11768	631-249-6100	jlocke@pinelawn.com
CH OF BOAR	LOCKE, STEPHEN D	15 CRANE RD, HUNTINGTON, NY 11743	631-643-1053	sdl@colonialspringgolf.com
DIRECTOR	LOSEE, PETER T	9 STANDISH DR, MORRISTOWN, NJ 07960	973-214-6664	peterlosee@gmail.com
DIRECTOR	MCCAIN, LEON	169-16 115TH AVE, JAMAICA, NY 11434	718-291-2676	jamaica2marvin@yahoo.com
DIRECTOR	SCEPPA, MICHAEL F	3 COLLINS CT, BAYPORT, NY 11705	631-249-6100	<i>M. SCEPPA HE. COM</i> mystormy7@gmail.com
DIRECTOR	STEBBINS, ROGER	8 PINE HOLLOW LN, GREENLAWN, NY 11740	631-757-2947	<i>roger</i> rojer@manzipinocpa.com

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

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

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

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

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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	Individual trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEPHEN D. LOCKE CHAIRMAN OF THE BOARD, CEO	0.60	X						7,500.	0.	0.
(2) JUSTIN D. LOCKE DIRECTOR, PRESIDENT & SUPERINTENDENT	40.00	X		X				473,722.	0.	31,877.
(3) MICHAEL P. SCEPPA DIRECTOR	0.60	X						7,500.	0.	0.
(4) ADAMANDIA ARESTOU DIRECTOR & TREASURER	24.00	X		X				107,200.	0.	6,625.
(5) PETER T. LOSSE DIRECTOR	0.60	X						7,500.	0.	0.
(6) JONATHAN GAYNIN DIRECTOR	0.60	X						7,500.	0.	0.
(7) MARK A. CUTHBERTSON DIRECTOR	0.60	X						7,500.	0.	0.
(8) MARK A. CUTHBERTSON OUTSIDE COUNSEL	4.00	X						62,207.	0.	0.
(9) ARTHUR J. KREMER DIRECTOR	0.60	X						7,500.	0.	0.
(10) BRUCE W. ZEIGER DIRECTOR	0.60	X						7,500.	0.	0.
(11) TIEN H. LIN DIRECTOR	0.60	X						9,750.	0.	0.
(12) LEON MCCAIN DIRECTOR	0.60	X						9,750.	0.	0.
(13) ROGER STEEBINS DIRECTOR	0.60	X						10,350.	0.	0.
(14) LORALEE REUSCH SECRETARY & ASST TREASURER	40.00			X				171,868.	0.	6,625.
(15) ALEXANDRA LOCKE EXECUTIVE VICE PRESIDENT	40.00			X				267,096.	0.	5,599.
(16) BRIAN GROBLEWSKI VICE PRESIDENT OF SALES & MARKETING	40.00			X				218,978.	0.	31,502.
(17) JOHN M GRAZIANO COUNSELOR	40.00					X		229,992.	0.	21,595.



**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
Assets	1	111,558.	1	321,845.	
	2	2,685,223.	2	1,323,968.	
	3		3		
	4		4		
	5		5		
	6		6		
	7		7		
	8		8		
	9		9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 12,793,000.		
	10b	Less: accumulated depreciation	10b 12,400,377.		
			359,023.	10c	392,623.
	11	Investments - publicly traded securities	73,801,140.	11	78,180,467.
	12	Investments - other securities. See Part IV, line 11	4,320,723.	12	4,180,792.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	51,623,159.	15	52,310,236.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	132,900,826.	16	136,709,931.	
Liabilities	17		17		
	18		18		
	19		19		
	20		20		
	21		21		
	22		22		
	23		23		
	24		24		
	25		25		
	26	<b>Total liabilities.</b> Add lines 17 through 25	115,271.	26	85,746.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27		27		
	28		28		
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.				
	29	66,883,021.	29	67,916,032.	
	30	0.	30	0.	
	31	65,902,534.	31	68,708,153.	
	32	132,785,555.	32	136,624,185.	
33	132,900,826.	33	136,709,931.		

**PINELAWN CEMETERY  
ANNUAL REPORT  
YEAR ENDED: DECEMBER 31, 2019**

**PINELAWN CEMETERY**  
**Reconciliation of Earmarked Funds**  
**Year Ended Dec. 31, 2019**

**Grave Care and Decoration Trust Accounts:**

Total Balance at Dec. 31, 2018	\$ 563,082.36
Interest Earned	12,639.38
Total Cash to be Accounted For	<u>575,721.74</u>
Less: Withdrawals	2,401.98
Total Bank Balance at Dec. 31, 2019	<u><u>\$ 573,319.76</u></u>

**Retirement Plan:**

Fund Assets at Dec. 31, 2018	\$ 9,023,835.23
Pinelawn Cemetery Funding	341,000.00
Interest-Bank of America	97.79
Interest-JP Morgan Chase	11.37
Investment Income-Goldman Sachs	252,286.73
Gain on Sale of Securities-Goldman Sachs	97,711.07
	<u>\$ 9,714,952.19</u>

**Expenses:**

Ins. Premium-Pension Benefit Guaranty Corp.	\$ 43,470.00
Retirement Benefits Paid to Retirees	<u>618,708.06</u>
	662,178.06
Fund Assets at Dec. 31, 2019	<u><u>\$ 9,052,774.13</u></u>

**PINELAWN CEMETERY**  
**Reconciliation of Earmarked Funds**  
**Year Ended Dec. 31, 2019 (Cont'd)**

<b>Fund Assets at Dec. 31, 2019:</b>	<b>Market Value</b>	<b>Cost</b>
Bank of America Checking Account	\$ 53,118.33	\$ 53,118.33
Goldman Sachs-Money Market	\$ 215,315.80	\$ 215,315.80
<b>Investments in Mutual Funds:</b>		
3,913 shs Energy Select Sector SPDR Fund	\$ 234,936.52	\$ 286,259.03
204,741 shs Goldman Sachs Core fixed income Fund	2,205,059.87	2,229,628.78
115,026 shs Goldman Sachs High Yield Fund Class P	747,665.87	733,862.81
11,869 shs Ishares MSCI EAFE Exchange Traded Fund	824,183.36	803,287.27
7,531 shs Ishares MSCI Emerging Markets Exchange Traded Fund	337,915.97	335,589.20
11,194 shs Ishares Preferred Stock Exchange Traded Fund	420,782.46	433,477.04
3,734 shs Ishares Russell 2000 Exchange Traded Fund	618,811.78	552,017.72
9,169 shs SPDR S&P 500 Exchange Traded Fund Trust	2,951,134.34	2,390,864.21
7,720 shs The Financial Select Sector SPDR Fund	237,621.60	227,740.00
24,047 shs Xtrackers MSCI EAFE Hedged Equity Exchange Traded Fund	812,307.66	791,613.94
Total Investments in Mutual Funds	<u>\$ 9,390,219.43</u>	<u>\$ 8,784,340.00</u>
Total Fund Assets at Dec. 31, 2019	<u>\$ 9,658,653.56</u>	<u>\$ 9,052,774.13</u>

**PINELAWN CEMETERY**  
**General Fund**  
**Cash and Investments at Dec. 31, 2019**

	Market Value	Cost
<b>Cash:</b>		
Bank of America - Regular	\$ 15,813.65	\$ 15,813.65
Bank of America - Payroll	305,530.04	305,530.04
	<hr/>	<hr/>
<b>Total Cash</b>	<b>\$ 321,343.69</b>	<b>\$ 321,343.69</b>
<b>Investments in Money Markets:</b>		
Bank of America	\$ 576,858.11	\$ 576,858.11
Goldman Sachs	143,128.57	143,128.57
	<hr/>	<hr/>
<b>Total of Investments in Money Markets</b>	<b>\$ 719,986.68</b>	<b>\$ 719,986.68</b>
<b>Investments In Mutual Funds:</b>		
67,223 shs DFA International Real Estate Securities Institutional	\$ 335,444.38	\$ 340,216.17
8,145 shs DFA Real Estate Securities Institutional	335,744.63	288,809.49
148,866 shs Eaton Vance Group Eaton Vance Income Fund	841,094.55	847,374.78
85,397 shs Federated High Yield Bond Fund	847,973.01	846,945.45
111,718 shs Goldman Sachs Tactical Tilt Overlay Fund	1,078,076.58	1,096,145.78
98,290 shs Ishares MSCI EAFE International Index Fund	1,363,277.16	1,373,257.61
1,641 shs Ishares Russell 2000 Small Capital Index Fund	33,675.56	35,107.29
6,262 shs Ishares S&P 500 Index Fund Class G	2,396,601.97	1,931,256.28
2,214 shs Ishares Short-Term Corporate Bond Exchange Traded Fund	118,736.82	115,066.96
1,425 shs Ishares 1-3 Year Treasury Bond Fund	120,597.75	118,763.05
104,383 shs Multi-Manager International Equity Fund I	1,269,302.79	1,152,023.42
50,749 shs Multi-Manager U.S. Small Capital Equity Fund I	696,270.31	621,060.96
40,614 shs State Street Emerging Markets Equity Index Fund	558,035.28	543,895.11
7,930 shs Vanguard High Dividend Yield Exchange Traded Fund	743,120.30	653,412.51
	<hr/>	<hr/>
<b>Total of Investments in Mutual Funds</b>	<b>\$ 10,737,951.09</b>	<b>\$ 9,963,334.86</b>

**PINELAWN CEMETERY**  
**General Fund**  
**Cash and Investments at Dec. 31, 2019 (cont'd)**

Investments In Fixed Income Securities:		Int Rate	Maturity Date	Market Value	Cost
100,000.00	U.S. Treasury Bill	1.910%	1/02/20	\$ 100,000.00	\$ 99,440.88
150,000.00	Federal Home Loan Bank	2.125%	2/11/20	150,079.50	148,977.00
75,000.00	BP Capital Markets PLC	2.315%	2/13/20	75,017.25	74,336.25
100,000.00	U.S. Treasury Note	1.625%	7/31/20	99,996.10	98,085.94
100,000.00	KFW Group	2.625%	4/12/21	101,207.00	99,568.00
75,000.00	Bank of Nova Scotia	3.125%	4/20/21	76,185.00	74,752.50
75,000.00	Amgen, Inc.	4.100%	6/15/21	77,054.25	76,632.00
150,000.00	Federal Home Loan Bank	3.000%	10/12/21	153,669.00	149,902.50
175,000.00	U.S. Treasury Note	1.250%	10/31/21	173,946.50	166,906.25
175,000.00	U.S. Treasury Note	1.875%	1/31/22	176,025.50	170,351.57
150,000.00	U.S. Treasury Note	1.875%	2/28/22	150,919.50	145,769.53
100,000.00	Asia Mid-Term Notes	2.750%	3/17/23	103,324.00	99,565.00
75,000.00	General Dynamics Corp.	3.375%	5/15/23	78,367.50	75,471.75
75,000.00	MPLX LP	4.500%	7/15/23	79,711.50	77,131.50
75,000.00	Astrazeneca PLC	3.500%	8/17/23	78,490.50	75,111.75
125,000.00	Federal Home Loan Bank	3.375%	9/08/23	132,613.75	126,131.25
75,000.00	Pfizer, Inc.	3.200%	9/15/23	78,251.25	74,920.50
75,000.00	Toyota Motor Credit Corp.	3.450%	9/20/23	78,930.00	74,843.25
75,000.00	Avalonbay Communities, Inc.	4.200%	12/15/23	80,526.00	77,080.50
100,000.00	U.S. Treasury Note	2.250%	1/31/24	102,316.00	97,535.16
75,000.00	Burlington Northern Santa Fe	3.750%	4/01/24	79,998.75	76,353.75
75,000.00	Novartis Capital Corporation	3.400%	5/06/24	79,428.75	75,366.50
75,000.00	CNA Financial Corporation	3.950%	5/15/24	80,158.50	75,306.00
75,000.00	Xilinx, Inc.	2.950%	6/01/24	77,090.25	71,969.25
75,000.00	Oracle Systems Corporation	3.400%	7/08/24	79,176.75	75,149.25
50,000.00	Huntington Bancshares Inc.	2.625%	8/06/24	50,714.50	49,890.50
50,000.00	Honeywell International Corp.	2.300%	8/15/24	50,614.50	49,896.50
25,000.00	Bank of America Corporation	3.458%	3/15/25	26,107.25	25,000.00
100,000.00	Morgan Stanley Hybrid Mid-Term Notes	2.720%	7/22/25	101,264.00	100,172.00
75,000.00	Starbucks Corp.	3.800%	8/15/25	80,820.00	75,068.25
75,000.00	United Technologies Corp.	3.950%	8/16/25	81,793.50	75,279.00
75,000.00	Wells Fargo & Company	3.550%	9/29/25	79,418.25	73,039.50
100,000.00	U.S. Treasury Note	2.250%	11/15/25	102,723.00	96,093.75
100,000.00	Ontario Province of Canada	2.300%	6/15/26	101,339.00	100,942.00
75,000.00	Verizon Communications, Inc.	2.625%	8/15/26	76,170.00	70,074.00
100,000.00	Coca-Cola Company, Inc.	2.250%	9/01/26	100,673.00	97,790.00
100,000.00	U.S. Treasury Note	2.250%	11/15/26	101,160.00	96,968.75
Total of Investments in Fixed Income Securities				<u>\$ 3,495,280.10</u>	<u>\$ 3,366,894.08</u>

**PINELAWN CEMETERY**  
**General Fund**  
**Cash and Investments at Dec. 31, 2019 (cont'd)**

Investments in Corporate Stock:	Market Value	Cost
250 shs Abbott Laboratories, Inc.	21,715.00	18,916.58
51 shs Adidas AG ADR	8,295.15	7,771.46
50 shs Adobe, Inc.	16,490.50	13,704.85
148 shs Airbus S.E. ADR	5,419.17	4,824.11
89 shs Alibaba Group Holding Limited Sponsored ADR	18,876.90	13,978.51
26 shs Alphabet, Inc. - Class A	34,824.14	29,612.46
12 shs Alphabet, Inc. - Class C	16,044.24	13,517.63
17 shs Amazon.com Inc.	31,413.28	30,823.75
265 shs Amercian International Group, Inc.	13,602.45	13,776.60
19 shs American Tower Corporation	4,366.58	3,872.52
87 shs Apple, Inc.	25,547.55	16,283.33
118 shs Archer-Daniels-Midland Company	5,469.30	4,557.53
223 shs Astrazeneca PLC Sponsored ADR	11,118.78	9,057.16
147 shs Axalta Coating Systems LTD	4,468.80	3,661.17
76 shs Berkshire Hathaway, Inc.	17,214.00	15,322.40
50 shs Blomarin Pharmaceutical, Inc.	4,227.50	4,326.32
28 shs Boeing Company	9,121.28	9,713.74
4 shs Booking Holdings, Inc.	8,214.92	6,962.72
258 shs Borgwarner, Inc.	11,192.04	8,993.73
61 shs Boston Scientific Corp.	2,758.42	2,733.60
190 shs Charles Schwab Corporation	9,036.40	7,156.17
21 shs Charter Communications, Inc.	10,186.68	7,904.28
110 shs Chevron Corporation	13,256.10	12,843.13
8 shs Chipotle Mexican Grill, Inc.	6,696.88	5,480.34
110 shs Cimarex Energy Co., Inc.	5,773.90	6,974.52
325 shs Citigroup, Inc.	25,964.25	20,666.43
198 shs Comcast Corporation	8,904.08	8,497.26
35 shs Constellation Brands, Inc.	6,641.25	7,169.62
34 shs Costco Wholesale Corporation	9,993.28	8,419.36
20 shs Coupa Software Incorporated	2,925.00	2,790.19
24 shs Crown Castle International Corp.	3,411.60	3,050.88
40 shs Danaher Corporation	6,139.20	5,244.10
30 shs Dexcom, Inc.	6,562.20	4,413.70
117 shs Discover Financial Services	9,923.94	9,056.13
65 shs Eastman Chemical Company	5,151.90	4,512.44
23 shs Edwards-Lifesciences Corporation	5,365.67	3,908.30
42 shs Estee Lauder Companies, Inc.	8,674.88	6,938.63
42 shs Exact Sciences Corp.	3,884.16	4,482.92
155 shs Facebook, Inc.	31,813.75	27,907.76
63 shs Fidelity National Information Services, Inc (exchange from Worldpay, i	8,762.67	8,214.69
74 shs First Republic Bank	8,691.30	7,271.21
31 shs Fleetcar Technologies, Inc.	8,919.32	8,335.19
261 shs General Motors Company	9,552.60	9,035.14
84 shs Gilead Sciences	5,458.32	5,614.11
	<hr/>	
Sub-Total of Investments in Corporate Stock	\$ 492,069.11	\$ 428,296.67

**PINELAWN CEMETERY**  
**General Fund**  
**Cash and Investments at Dec. 31, 2019 (cont'd)**

Investments in Corporate Stock:	Market Value	Cost
Sub-Total of Investments in Corporate Stock	\$ 492,069.11	\$ 428,296.67
27 shs Guardant Health, Inc.	2,109.78	1,966.37
422 shs Hanesbrand, Inc.	6,266.70	6,733.97
147 shs Hartford Financial Services Group	8,933.19	7,896.57
34 shs Honeywell International, Inc.	6,018.00	5,670.09
22 shs Humana, Inc.	8,063.44	5,919.01
32 shs Illumina, Inc.	10,615.68	9,822.40
13 shs Intuitive Surgical, Inc.	7,684.95	6,129.77
76 shs J. P. Morgan Chase & Co.	10,594.40	8,239.93
169 shs Kering ADR	11,101.44	9,426.42
60 shs Kimberly-Clark Corporation	8,253.00	7,865.92
366 shs KKR & Co., Inc.	10,676.22	9,118.84
36 shs Linde PLC	7,664.40	6,719.02
86 shs Loews Corporation	4,514.14	4,473.53
46 shs Lululemon Athletica, Inc.	10,656.82	7,940.00
34 shs Marrott International, Inc.	5,148.62	4,236.28
54 shs Marsh & McLennan Co., Inc.	6,016.14	5,210.74
82 shs Mastercard Incorporated	24,484.38	20,642.18
136 shs Medtronic Public Limited Company	15,429.20	12,338.91
319 shs Metlife, Inc.	16,259.43	14,971.82
275 shs Microsoft Corporation	43,367.50	34,630.06
196 shs Morgan Stanley	10,019.52	8,333.16
46 shs Netflix, Inc.	14,884.22	16,059.49
152 shs Nike Class B	15,399.12	12,723.97
51 shs Nvidia Corporation	12,000.30	7,516.54
3 shs NVR, Inc.	11,425.23	9,687.53
16 shs O'Reilly Automotive, Inc.	7,012.16	6,057.49
54 shs Parker-Hannifin Corp.	11,114.28	8,620.83
72 shs Paypal Holdings, Inc.	7,788.24	7,887.60
81 shs Pepsico, Inc.	11,070.27	10,596.20
286 shs Pfizer, Inc.	11,205.48	11,984.70
181 shs Philip Morris International, Inc.	15,401.29	15,124.13
100 shs Proctor & Gamble Company	12,490.00	10,674.78
58 shs Qualcomm, Inc.	5,117.34	3,858.16
27 shs S&P Global, Inc.	7,372.35	5,789.36
228 shs Safran SA Sponsored ADR	8,807.18	7,620.60
125 shs Salesforce.com Inc.	20,330.00	19,160.54
46 shs SAP SE (Sponsored ADR)	6,163.54	6,113.60
22 shs Servicenow, Inc.	6,211.04	5,837.21
17 shs Shopify, Inc.	6,758.86	5,662.89
48 shs Splunk, Inc.	7,188.96	6,122.33
55 shs Square, Inc.	3,440.80	3,486.84
22 shs Tesla, Inc.	9,203.26	4,272.36
Sub-Total of Investments In Corporate Stock	\$ 938,329.98	\$ 811,438.81

**PINELAWN CEMETERY**  
**General Fund**  
**Cash and Investments at Dec. 31, 2019 (cont'd)**

<b>Investments in Corporate Stock:</b>	<b>Market Value</b>	<b>Cost</b>
Sub-Total of Investments in Corporate Stock	\$ 936,329.98	\$ 811,438.81
72 shs Texas Instruments, Inc.	9,236.88	7,608.49
25 shs The Home Depot, Inc.	5,459.50	4,806.46
31 shs Thermo Fisher Scientific, Inc.	10,070.97	8,319.42
266 shs TJX Companies, Inc.	16,241.96	13,869.45
25 shs Twilio, Inc.	2,457.00	3,072.94
59 shs Uber Technologies, Inc.	1,754.66	2,187.38
43 shs Union Pacific Corp.	7,773.97	7,342.21
81 shs United Continental Holding, Inc.	7,135.29	6,588.46
101 shs United Airlines Holdings, Inc.	15,125.76	13,312.53
24 shs Vertex Pharmaceuticals Inc.	5,254.80	4,113.72
107 shs Visa, Inc.	20,105.30	17,335.97
151 shs Walt Disney Company	21,839.13	20,315.16
32 shs Workday, Inc.	5,262.40	6,549.02
	<u>\$ 1,064,047.60</u>	<u>\$ 926,860.02</u>
Total of Investments in Corporate Stock		
	<u>\$ 16,017,263.47</u>	<u>\$ 14,977,073.64</u>
Total Investments		
	<u>\$ 16,338,607.16</u>	<u>\$ 15,298,417.33</u>
Total Cash and Investments at Dec. 31, 2019		
	<u>\$ 14,256,586.87</u>	<u>\$ 15,015,609.79</u>
Total Cash and Investments at Dec. 31, 2018		
	<u>\$ 2,082,020.29</u>	<u>\$ 282,807.54</u>
Increase in General Funds		

**PINELAWN CEMETERY  
Permanent Maintenance Fund  
Reconciliation of Investments - 2019**

P.M. Fund Principal at Dec. 31, 2018 \$ 65,339,452.96

Add:

Gain on Sale of Investments	\$ 1,159,207.46
Pinelawn Land Contributions	306,779.80
Pinelawn Mausoleum Contributions	370,653.42
Pinelawn Lawn Crypt Contributions	783,431.78
Pinelawn-Colonial Springs-Rental Income	<u>175,307.46</u>

Total Additions

2,795,379.92

P.M. Fund Principal at Dec. 31, 2019

\$ 68,134,832.88

**PINELAWN CEMETERY**  
**Permanent Maintenance Fund**  
**Investments at Dec. 31, 2019**

		Market Value	Cost
<b>Investments In Money Markets:</b>			
	Goldman Sachs	\$ 23,662.87	\$ 23,662.87
	Morgan Stanley	7,000.03	7,000.03
	<b>Total Investments in Money Markets</b>	<b>\$ 30,662.90</b>	<b>\$ 30,662.90</b>
 <b>Investments In Funds:</b>			
	3 shs Marathon Special Opportunity Fund E1, L.P. Hedge Fund	\$ 3,430.16	\$ 21,902.86
	AIP Private Markets Fund III, L.P. Private Equity Fund	145,463.00	965,484.00
	FrontPoint SJC Offshore Capital Finance Fun Private Equity Fund	2,307.00	113,438.90
	MS Asia Private Equity III Private Equity Fund	3,093,532.00	1,951,697.00
	MS Offshore Infrastructure Partners A, L.P. Private Equity Fund	202,721.00	207,374.00
	MSREF V Offshore Investors International, L. Private Equity Fund	46,406.00	450,935.00
	MS Capital Partners V Cayman, L.P. Private Equity Fund	221,012.00	197,141.00
	MSREF VII Offshore Investors Global, L.P. Private Equity Fund	199,510.00	272,819.00
327,599 shs	DFA International Real Estate Securities Institutional	1,634,717.03	1,655,755.53
41,433 shs	DFA Real Estate Securities Institutional	1,695,441.67	1,459,411.07
662,785 shs	Eaton Vance Group Eaton Vance Income Fund	3,744,736.46	3,776,080.05
381,923 shs	Federated High Yield Bond Fund	3,792,490.90	3,790,783.75
510,624 shs	Goldman Sachs Tactical Tilt Overlay Fund	4,927,518.53	5,007,131.54
413,389 shs	Ishares MSCI EAFE International Index Fund	5,733,710.74	5,806,730.51
27,114 shs	Ishares S&P 500 Index Fund Class G	10,376,904.95	8,285,586.41
489,971 shs	Multi-Manager International Equity Fund I	5,958,047.85	5,450,189.05
233,128 shs	Multi-Manager U.S. Small Capital Equity Fund I	3,198,511.91	2,845,153.85
188,991 shs	State Street Emerging Markets Equity Index K Class	2,569,255.34	2,511,649.23
35,750 shs	Vanguard High Dividend Yield Exchange Traded Fund	3,350,132.50	2,943,376.15
	<b>Total of Investments In Funds</b>	<b>\$ 50,695,849.04</b>	<b>\$ 47,712,638.90</b>

**PINELAWN CEMETERY**  
**Permanent Maintenance Fund**  
**Cash and Investments at Dec. 31, 2019 (cont'd)**

Investments In Fixed Income Securities:		Int Rate	Maturity Date	Market Value	Cost
725,000.00	Federal Home Loan Bank	2.125%	2/11/20	\$ 725,384.25	\$ 720,055.50
375,000.00	BP Capital Markets PLC	2.315%	2/13/20	375,086.25	371,681.25
475,000.00	EIB	1.375%	6/15/20	474,335.00	474,183.00
500,000.00	U.S. Treasury Note	1.625%	7/31/20	499,980.50	490,429.69
300,000.00	GE Capital International Fund	2.342%	11/15/20	300,243.00	298,752.00
300,000.00	Ingersoll-Rand Global Holding	2.900%	2/21/21	302,757.00	298,044.00
500,000.00	KFW Group	2.625%	4/12/21	506,035.00	497,840.00
450,000.00	Bank of Nova Scotia	3.125%	4/20/21	457,110.00	448,515.00
250,000.00	Amgen, Inc.	4.100%	6/15/21	256,847.50	255,440.00
700,000.00	Federal Home Loan Bank	3.000%	10/12/21	717,122.00	699,545.00
800,000.00	U.S. Treasury Note	1.250%	10/31/21	795,184.00	763,000.00
1,000,000.00	U.S. Treasury Note	1.875%	1/31/22	1,005,860.00	973,437.50
800,000.00	U.S. Treasury Note	1.875%	2/28/22	804,904.00	777,437.50
250,000.00	Sysco Corporation	2.800%	6/12/22	253,477.50	238,987.50
500,000.00	Asia Mid-Tem Notes	2.750%	3/17/23	516,620.00	497,825.00
425,000.00	General Dynamics Corp.	3.375%	5/15/23	444,082.50	427,673.25
400,000.00	MPLX LP	4.500%	7/15/23	425,128.00	411,368.00
300,000.00	Astrazeneca PLC	3.500%	8/17/23	313,962.00	300,447.00
150,000.00	Pfizer, Inc.	3.200%	9/15/23	156,502.50	149,841.00
225,000.00	Fiserv, Inc.	3.800%	10/01/23	237,678.75	224,158.50
450,000.00	Avalonbay Communities, Inc.	4.200%	12/15/23	483,156.00	482,483.00
500,000.00	U.S. Treasury Note	2.250%	1/31/24	511,580.00	487,675.78
300,000.00	Unilever Capital Corporation	3.250%	3/07/24	314,364.00	298,841.00
275,000.00	Burlington Northern Santa Fe	3.750%	4/01/24	293,328.75	279,963.75
300,000.00	Novartis Capital Corporation	3.400%	5/06/24	317,715.00	301,554.00
450,000.00	CNA Financial Corporation	3.950%	5/15/24	480,951.00	451,836.00
400,000.00	Xilinx, Inc.	2.950%	6/01/24	411,148.00	383,836.00
300,000.00	Oracle Systems Corporation	3.400%	7/08/24	316,707.00	300,597.00
400,000.00	Republic Services, Inc.	2.500%	8/15/24	404,580.00	404,600.00
400,000.00	Starbucks Corp.	3.800%	8/15/25	431,040.00	400,364.00
375,000.00	United Technologies Corp.	3.950%	8/16/25	408,967.50	376,395.00
500,000.00	U.S. Treasury Note	2.250%	11/15/25	513,615.00	480,468.75
375,000.00	Visa, Inc.	3.150%	12/14/25	396,472.50	392,475.00
675,000.00	U.S. Treasury Note	2.625%	12/31/25	707,933.25	711,307.62
500,000.00	U.S. Treasury Note	1.625%	2/15/26	495,605.00	468,417.97
375,000.00	Verizon Communications Inc.	2.625%	8/15/26	380,850.00	350,370.00
275,000.00	Nike, Inc.	2.375%	11/01/26	279,603.50	274,117.25
Total of Investments In Fixed Income Securities				<u>\$ 16,715,916.25</u>	<u>\$ 16,143,762.81</u>

**PINELAWN CEMETERY**  
**Permanent Maintenance Fund**  
**Investments at Dec. 31, 2019 (cont'd)**

Investments in Corporate Stock:	Market Value	Cost
1205 shs Abbott Laboratories, Inc.	\$ 104,666.30	\$ 91,177.89
231 shs Adidas AG ADR	37,572.15	35,208.02
225 shs Adobe, Inc.	74,207.25	61,666.03
668 shs Airbus S.E. ADR	24,459.49	21,731.38
401 shs Alibaba Group Holding Limited Sponsored ADR	85,052.10	63,055.52
120 shs Alphabet, Inc. - Class A	160,728.80	137,353.43
55 shs Alphabet, Inc. - Class C	73,536.10	62,637.55
79 shs Amazon.com Inc.	145,979.36	143,624.33
1,152 shs Amercian International Group, Inc.	59,132.16	59,748.48
85 shs American Tower Corporation	19,534.70	17,311.77
393 shs Apple, Inc.	115,404.45	73,456.77
548 shs Archer-Daniels-Midland Company	25,399.80	21,166.02
1,011 shs Astrazeneca PLC Sponsored ADR	50,408.46	41,118.30
681 shs Axalta Coating Systems LTD	20,702.40	16,960.92
350 shs Berkshire Hathaway, Inc.	79,275.00	70,563.82
228 shs Biomerin Pharmaceutical, Inc.	19,277.40	19,768.31
125 shs Boeing Company	40,720.00	43,364.94
19 shs Booking Holdings, Inc.	39,020.87	33,297.26
1,249 shs Borgwarner, Inc.	54,181.62	43,539.39
277 shs Boston Scientific Corp.	12,525.94	12,416.80
880 shs Charles Schwab Corporation	41,852.80	33,134.01
101 shs Charter Communications, Inc.	48,993.08	38,015.83
511 shs Chevron Corporation	61,580.61	59,663.42
37 shs Chipotle Mexican Grill, Inc.	30,973.07	25,256.69
509 shs Cimarex Energy Co., Inc.	26,717.41	33,087.55
1,380 shs Citigroup, Inc.	110,248.20	87,718.05
884 shs Comcast Corporation	39,753.48	38,040.55
158 shs Constellation Brands, Inc.	29,980.50	32,542.42
156 shs Costco Wholesale Corporation	45,851.52	38,636.19
89 shs Coupa Software Incorporated	13,016.25	12,426.74
109 shs Crown Castle International Corp.	15,494.35	13,856.08
179 shs Danaher Corporation	27,472.92	23,420.49
138 shs Dexcom, Inc.	30,186.12	20,328.40
539 shs Discover Financial Services	45,717.98	41,725.77
313 shs Eastman Chemical Company	24,808.38	21,729.12
105 shs Edwards-Lifesciences Corporation	24,495.45	17,842.24
190 shs Estee Lauder Companies, Inc.	39,242.60	31,328.04
190 shs Exact Sciences Corp.	17,571.20	20,250.74
881 shs Facebook, Inc.	139,775.25	123,618.49
293 shs Fidelity National Information Services, Inc.	40,753.37	38,174.13
341 shs First Republic Bank	40,050.45	33,548.49
138 shs Fleetcar Technologies, Inc.	39,705.36	37,236.38
1,260 shs General Motors Company	46,118.00	43,617.92
372 shs Gilead Sciences	24,172.56	24,954.62
	<hr/>	<hr/>
Sub-Total of Investments in Corporate Stock	\$ 2,246,311.26	\$ 1,959,319.29

**PINELAWN CEMETERY**  
**Permanent Maintenance Fund**  
**Investments at Dec. 31, 2019 (cont'd)**

Investments in Corporate Stock:	Market Value	Cost
Sub-Total of Investments in Corporate Stock	\$ 2,246,311.26	\$ 1,959,319.29
124 shs Guardant Health, Inc.	9,689.36	8,961.98
1,906 shs Hanesbrand, Inc.	28,304.10	30,467.03
609 shs Hartford Financial Services Group	37,008.93	32,660.37
163 shs Honeywell International, Inc.	28,851.00	27,183.07
104 shs Humana, Inc.	38,118.08	28,003.40
144 shs Illumina, Inc.	47,770.56	44,117.06
59 shs Intuitive Surgical, Inc.	34,877.85	27,780.15
61 shs J. P. Morgan Chase & Co.	48,511.20	37,731.18
763 shs Kering ADR	50,120.71	42,614.91
290 shs Kimberly-Clark Corporation	39,889.50	38,018.62
1,694 shs KKR & Co., Inc.	49,413.98	42,455.28
175 shs Linda PLC	37,257.50	32,661.91
418 shs Loews Corporation	21,940.82	21,743.44
210 shs Lululemon Athletica, Inc.	48,650.70	36,264.06
152 shs Marrott International, Inc.	23,017.36	18,938.65
248 shs Marsh & McLennan Co., Inc.	27,629.68	23,930.78
368 shs Mastercard Incorporated	109,881.12	92,639.37
657 shs Medtronic Public Limited Company	74,536.65	59,607.84
1,506 shs Metlife, Inc.	76,760.82	70,655.80
1,250 shs Microsoft Corporation	197,125.00	157,381.88
948 shs Morgan Stanley	48,461.76	40,305.26
205 shs Netflix, Inc.	66,655.42	71,918.58
690 shs Nike Class B	69,903.90	57,766.92
232 shs Nvidia Corporation	54,589.60	34,336.29
13 shs NVR, Inc.	49,509.33	41,979.28
75 shs O'Reilly Automotive, Inc.	32,869.50	28,413.80
260 shs Parker-Hannifin Corp.	53,513.20	41,507.70
323 shs Paypal Holdings, Inc.	34,938.91	35,384.65
374 shs Pepsico, Inc.	51,114.58	48,930.27
1,348 shs Pfizer, Inc.	52,814.64	56,461.11
836 shs Philip Morris International, Inc.	71,135.24	69,830.96
458 shs Proctor & Gamble Company	57,204.20	48,909.00
264 shs Qualcomm, Inc.	23,292.72	17,561.28
123 shs S&P Global, Inc.	33,585.15	26,339.61
1,029 shs Safran SA Sponsored ADR	39,748.21	34,351.99
563 shs Salesforce.com Inc.	91,566.32	86,233.35
208 shs SAP SE Spnsor ADR	27,869.92	27,616.66
101 shs Servicenow, Inc.	28,514.32	26,847.05
78 shs Shopify, Inc.	31,011.24	25,950.66
218 shs Splunk, Inc.	32,649.86	28,054.53
250 shs Square, Inc.	15,640.00	15,848.58
98 shs Tesla, Inc.	40,996.34	19,025.72
Sub-Total of Investments in Corporate Stock	\$ 4,283,250.54	\$ 3,716,709.32

**PINELAWN CEMETERY**  
**Permanent Maintenance Fund**  
**Investments at Dec. 31, 2019 (cont'd)**

Investments in Corporate Stock:	Market Value	Cost
Sub-Total of Investments in Corporate Stock	\$ 4,283,250.54	\$ 3,716,709.32
349 shs Texas Instruments, Inc.	44,773.21	36,880.05
114 shs The Home Depot, Inc.	24,895.32	21,899.40
146 shs Thermo Fisher Scientific, Inc.	47,431.02	39,152.66
146 shs Thermo Fisher Scientific, Inc.	74,126.84	83,375.17
1,214 shs TJX Companies, Inc.	11,203.92	13,959.16
114 shs Twilio, Inc.	7,970.32	9,882.15
268 shs Uber Technologies, Inc.	34,892.47	32,925.99
193 shs Union Pacific Corp.	33,033.75	30,506.44
375 shs United Airlines Holding, Inc.	69,189.12	60,932.16
462 shs United Technologies Corporation	24,084.50	18,854.54
110 shs Vertex Pharmaceuticals Inc.	91,131.50	78,529.99
485 shs Visa, Inc.	101,530.26	94,376.08
702 shs Walt Disney Company	23,845.25	29,785.16
145 shs Workday, Inc.		
Total of Investments in Corporate Stock	<u>\$ 4,871,358.02</u>	<u>\$ 4,247,768.27</u>
Total Investments at Dec. 31, 2019	<u>\$ 72,513,786.21</u>	<u>\$ 68,134,832.88</u>

**PINELAWN CEMETERY**  
Trust Funds on Deposit at Dec. 31, 2019

Perpetual Care Accounts:

Brinkman	\$ 8,127.35	Apple Bank		
Ecklebe	44,678.97	"	"	"
Graham	5,926.21	"	"	"
Horner	46,046.61	"	"	"
Kaufman	59,957.03	"	"	"
Lang, H.	5,915.87	"	"	"
Miller	7,313.40	"	"	"
Mormile	29,685.70	"	"	"
Muenzer	5,392.86	"	"	"
Olson	6,912.18	"	"	"
Pagan	5,871.00	"	"	"
Solanus	9,179.84	"	"	"
Guggenheim	4,366.41	J.P. Morgan Chase Bank		
Locke-Hughes	14,454.61	"	"	"
Locke-Hughes	<u>243,780.54</u>	Transamerica Life Insurance Co.		

Total Perpetual Care Accounts Balances

\$ 497,608.68

Grave Decorations:

Bietz	\$ 639.09	Apple Bank		
Brendel	1,444.61	"	"	"
Cizmarik	519.26	"	"	"
Griffin	1,898.87	"	"	"
Klein	2.13	"	"	"
Koll	12,227.47	"	"	"
Kruse	349.08	"	"	"
Lang, M.	1,119.53	"	"	"
Link	974.78	"	"	"
Lotz	571.83	"	"	"
MacLardy-Teece	1,019.27	"	"	"
Monigan	14,444.03	"	"	"
Mueller	24.22	"	"	"
Naber	1,082.50	"	"	"
Nees	179.38	"	"	"
Peetoom	604.02	"	"	"
Persson	1,088.58	"	"	"
Roenbeck	1,292.26	"	"	"
Sach	9,460.94	"	"	"
Schnaubelt	14,165.00	"	"	"
Schmidt	1,587.78	"	"	"
Sexton	1,301.14	"	"	"
Solan	1,904.87	"	"	"
Stephen	785.11	"	"	"
Wilcox	2,086.36	"	"	"
Wypasek	4,593.43	"	"	"
Taylor	<u>345.52</u>	"	"	"

Total Grave Decorations Accounts Balances

\$ 75,711.08

Trust Funds on Deposit at Dec. 31, 2017

\$ 573,319.76

**PINELAWN CEMETERY**

Departmentalized Results of Service Operations  
Years Ended Dec. 31, 2019 and Dec. 31, 2018

	2019	2018
<b>Receipts From Grave Openings &amp; Closings:</b>		
Less: Labor & Supervisory Wages	\$ 1,421,699.20	\$ 1,418,904.46
Payroll Related Charges	618,490.35	663,616.88
Materials, Supplies & Services	244,060.02	145,421.15
Allocated Materials, Supplies & Services	188,538.57	212,378.17
Allocated Equipment Purchases	134,922.18	302,594.81
Allocated Overhead Expenses	1,204,094.53	1,114,584.37
N.Y.S. Cemetery Board Assessment	9,420.00	9,213.00
N.Y.S. Cemetery Board Vandalism Assessment	15,775.00	15,430.00
<b>Total Charges</b>	<u>3,836,999.85</u>	<u>3,882,142.84</u>
<b>Net Surplus-(Deficit) from Interments</b>	<u>\$ 1,210,137.60</u>	<u>\$ 999,453.36</u>
<b>Receipts From Entombments:</b>		
Less: Labor & Supervisory Wages	\$ 280,567.85	\$ 268,774.66
Payroll Related Charges	122,057.11	125,705.01
Materials, Supplies & Services	52,186.23	74,581.66
Allocated Materials, Supplies & Services	37,207.49	40,229.54
Allocated Equipment Purchases	26,626.47	57,318.74
Allocated Overhead Expenses	213,405.16	189,585.22
N.Y.S. Cemetery Board Assessment	1,974.00	1,944.00
N.Y.S. Cemetery Board Vandalism Assessment	3,290.00	3,240.00
<b>Total Charges</b>	<u>737,314.31</u>	<u>761,378.83</u>
<b>Net Surplus-(Deficit) from Entombments</b>	<u>\$ 157,204.69</u>	<u>\$ 68,956.17</u>

**PINELAWN CEMETERY**

Departmentalized Results of Service Operations  
 Years Ended Dec. 31, 2019 and Dec. 31, 2018

	2019	2018
<b>Receipts From Grave Liners:</b>		
Less: Labor & Supervisory Wages	\$ 96,528.35	\$ 96,364.58
Payroll Related Charges	41,993.30	45,069.39
Purchases of Grave Liners	338,397.00	311,902.00
Allocated Materials, Supplies & Services	12,801.11	14,423.62
Allocated Equipment Purchases	9,160.74	20,550.66
Allocated Overhead Expenses	203,898.55	191,932.99
<b>Total Charges</b>	<u>702,779.05</u>	<u>680,243.24</u>
<b>Net Surplus-(Deficit) from Grave Liners</b>	<u>\$ 151,890.95</u>	<u>\$ 160,374.06</u>
<b>Receipts From Grave Decorations:</b>		
Less: Labor & Supervisory Wages	\$ 60,897.06	\$ 56,727.89
Payroll Related Charges	26,492.41	26,531.44
Materials, Supplies & Services	529,751.38	472,062.73
Allocated Materials, Supplies & Services	8,075.87	8,490.89
Allocated Equipment Purchases	5,779.26	12,097.76
Allocated Overhead Expenses	264,473.34	228,508.95
<b>Total Charges</b>	<u>895,469.32</u>	<u>804,419.66</u>
<b>Net Surplus-(Deficit) from Grave Decorations</b>	<u>\$ 213,109.51</u>	<u>\$ 195,392.00</u>

**PINELAWN CEMETERY**

**Departmentalized Results of Service Operations  
Years Ended Dec. 31, 2019 and Dec. 31, 2018**

	2019	2018
Receipts From Bronze Plaques and Foundations	\$ 3,270,009.00	\$ 2,998,063.95
Receipts From Foundations - Outside Dealers	<u>2,865.50</u>	<u>3,824.30</u>
Total Receipts Bronze Plaques & Foundations	\$ 3,272,874.50	\$ 3,001,908.25
Less: Labor and Supervisory Wages	\$ 414,655.68	\$ 357,902.35
Payroll Related Charges	180,390.14	167,389.72
Materials, Supplies & Services	1,216,875.79	1,043,394.14
Allocated Materials, Supplies & Services	54,989.55	53,569.96
Allocated Equipment Purchases	39,351.68	76,326.06
Allocated Overhead Expenses	<u>780,809.12</u>	<u>685,406.88</u>
Total Charges	<u>2,687,071.96</u>	<u>2,383,989.11</u>
Net Surplus-(Deficit) from Bronze Plaques & Foundations	<u>\$ 585,802.54</u>	<u>\$ 617,919.14</u>
Receipts From Inscriptions	\$ 406,040.00	\$ 390,717.00
Less: Inscription Cost	\$ 80,015.00	\$ 68,374.00
Allocated Overhead Expenses	<u>96,868.76</u>	<u>89,209.96</u>
Total Charges	<u>176,883.76</u>	<u>157,583.96</u>
Net Surplus-(Deficit) from Inscriptions	<u>\$ 229,156.24</u>	<u>\$ 233,133.04</u>
<b>TOTAL ALL SERVICES</b>	<b><u>\$ 2,547,301.53</u></b>	<b><u>\$ 2,276,227.77</u></b>
Net Surplus-(Deficit)		

**PINELAWN CEMETERY**  
**General Overhead**  
**Years Ended Dec. 31, 2019 and Dec. 31, 2018**

	2019	2018
Officer's Salaries	\$ 1,095,081.43	\$ 980,128.32
Office Salaries	1,531,159.23	1,371,554.35
Payroll Related Charges	846,125.27	803,732.92
Office Expenses	614,570.63	540,898.64
Association Dues	1,070.00	1,070.00
Directors' & Audit Committee Fees	97,350.00	97,350.00
Administration Expenses	57,664.19	43,063.63
National Cemetery Interment Tax	163.50	225.50
Legal Fees & Expenses	288,645.17	262,175.26
Audit Fees	53,575.00	52,275.00
Other Professional Fees	62,394.33	43,101.96
General Insurance	141,031.97	158,902.61
Guard Booth	39,202.33	-
Security	158,983.30	141,269.45
Interest Expense	37,619.04	48,303.95
	\$ 5,024,635.39	\$ 4,544,051.59

**PINELAWN CEMETERY**  
**Statement of Land, Mausoleum & Lawn Crypt Sales**  
**With Comparative Selling Costs for Years Ended Dec. 31, 2019 and Dec. 31, 2018**

	2019	2018
<b>Net Land Sales Contracts</b>	\$ 2,187,000.00	\$ 1,638,061.00
Direct Selling Costs:		
Commissions and Salaries Paid	\$ 218,169.51	\$ 99,521.61
Advertising As Allocated	211,328.00	161,631.82
Total Direct Selling Costs	\$ 429,497.51	\$ 261,153.43
Cost to Sell Percentage	19.64%	15.94%
 <b>Net Mausoleum Sales Contracts</b>	 \$ 4,917,049.00	 \$ 5,235,584.00
Direct Selling Costs:		
Commissions and Salaries Paid	\$ 388,725.41	\$ 469,463.47
Advertising as Allocated	475,130.37	516,608.94
Total Direct Selling Costs	\$ 863,855.78	\$ 986,072.41
Cost to Sell Percentage	17.57%	18.83%
 <b>Net Lawn Crypt Sales</b>	 \$ 9,281,945.00	 \$ 9,486,386.00
Direct Selling Costs:		
Commissions and Salaries Paid	\$ 1,459,019.06	\$ 1,444,973.39
Advertising As Allocated	896,906.68	936,046.85
Total Direct Selling Cost	\$ 2,355,925.74	\$ 2,381,020.24
Cost to Sell Percentage	25.38%	25.10%

**Statement of Cost to Generate Sales of  
Plots, Crypts, Lawn Crypts, Bronze, and Related Services**

Net Sales - Plots	\$ 2,187,000.00	\$ 1,638,061.00
Net Sales - Crypts & Niches	4,917,049.00	5,235,584.00
Net Sales - Lawn Crypts	9,281,945.00	9,486,386.00
Net Sales - Pre-Need Bronze	(127,169.00)	(171,277.00)
Cash Receipts from Interments, Entombments & Grave Liners	6,796,326.45	6,552,548.50
Cash Receipts from Bronze Plaques, Foundations & Inscriptions	3,678,914.50	3,392,625.25
Cash Receipts from Grave Decorations	1,108,578.83	1,000,811.66
Total Sales Generated	\$ 27,842,644.78	\$ 27,134,739.41
Selling Costs: (Advertising & Commissions Paid)		
Land & Bronze	\$ 429,497.51	\$ 261,153.43
Crypts & Niches	863,855.78	986,072.41
Lawn Crypts & Bronze	2,355,925.74	2,381,020.24
Total Selling Cost	\$ 3,649,279.03	\$ 3,628,246.08
Selling Cost Percentage	13.11%	13.37%

**PINELAWN CEMETERY**  
**Statement of Amount Due Certificate Holders**  
**For Year Ended Dec. 31, 2019**

Lawn Crypt Plots: \$ 8,520,615.40  
 Receipts from Lawn Crypt Sales & Installments

Statutory Deductions:  
 Commissions Paid \$ 1,415,248.49  
 Commission Related Disbursements 567,370.29  
 Advertising, etc. as Allocated 869,999.48  
 Total Selling Expenses Disbursed \$ 2,852,618.26

Selling Expense Charge Formula:

Net Receipts from Lawn Crypt Plot Sales & Installments		
6/10/88 - 12/31/19 -	\$	172,782,512.03
<hr style="border: 0.5px solid black;"/>		
Net Lawn Crypt Plot Sales Contracts Written		
6/10/88 - 12/31/19 -	\$	211,781,036.00
	=	<u>81.5855%</u>

81.5855% of Total Selling Expenses Disbursed		
Chargeable to Receipts		\$ 2,327,322.87
Construction Cost of Receipts		321,829.95
10% P.M. Fund Charge of \$	\$	587,146.28
15% C.M. Fund Charge of \$	\$	880,719.39
Total Deductions		<u>\$ 4,117,018.47</u>
Balance (Carried Forward)		<u>\$ 4,403,596.93</u>

**PINELAWN CEMETERY**  
**Statement of Amount Due Certificate Holders**  
**For Year Ended Dec. 31, 2019 (Cont'd.)**

Brought Forward \$ 4,403,696.93

**Land Plots:**

Receipts from Plot Sales & Installations \$ 1,721,738.50

**Statutory Deductions:**

Commissions Paid \$ 218,018.79  
 Commission Related Disbursements 87,402.50  
 Advertising, etc. as Allocated 211,180.07

Total Selling Expenses Disbursed \$ 516,599.36

Selling Expense Charge Formula

Net Receipts from Plot & Sales Installments

1/1/68 - 12/31/19 - \$ 95,676,064.76

Net Plot & Sales Contract Written

1/1/68 - 12/31/19 - \$ 98,770,006.34 = 96.8675%

96.8675% of Total Selling Expenses Disbursed

Chargeable to Receipts \$ 500,418.89

10% P.M. Fund Charge of \$ 1,221,321.61 122,132.16

15% C.M. Fund Charge of \$ 1,221,321.61 183,198.24

Total Statutory Deductions \$ 805,747.29

Balance

915,891.21

Land and Lawn Crypt Balance

\$ 5,319,588.14

Formula for Sharing:

<u>Net Lawn Crypts Certified - 2019</u>		<u>Net Land Deeds Issues - 2019</u>	
\$ 7,454,514.00	+	\$ 2,198,850.00	=
		\$9,653,364.00	
			94.2495%
<u>Net Lawn Crypt Receipts - 2019</u>		<u>Net Land Receipts - 2019</u>	
\$ 8,520,815.40	-	\$ 1,721,738.50	=
		\$10,242,353.90	

Total Land and Lawn Crypt Balance  
 Due Certificate Holders @ 1/2 (Carried Forward)

\$5,013,685.22  
 \$2,506,842.61

**PINELAWN CEMETERY**  
**Statement of Amount Due Certificate Holders**  
**For Year Ended Dec. 31, 2019 (Cont'd.)**

Brought Forward:		\$2,506,842.61
<u>Crypts &amp; Niches:</u>		
Certification of Crypts & Niches	\$ 4,521,286.00	
<u>Statutory Deductions:</u>		
Commissions Paid	\$ 388,725.41	
Commission Related Disbursements	155,839.24	
Advertising, etc. as Allocated	475,130.37	
Total Selling Expenses	\$ 1,019,695.02	
 <u>Selling Expense Charge Formula</u>		
Crypt & Niche Certifications		
1/1/68 - 12/31/19 - \$ 155,948,903.13		
Crypt & Niche Sales Contracts		
1/1/68 - 12/31/19 - \$ 178,041,796.45	=	87.5912%
 87.5912% of Total Selling Expenses Disbursed		
Chargeable to Certifications	\$ 893,163.10	
Construction Cost of Spaces Certified	1,094,051.94	
P.M. Fund Charged under Ferncliff Method	253,407.10	
C.M. Fund Charged under Ferncliff Method	380,110.64	
Total Deductions		\$ 2,620,732.78
Balance		\$ 1,900,553.22
 Due Certificate Holders @ 1/2		
Add: Adj. Balance Due Certificate Holders at Dec. 31, 2018		\$ 950,276.61
Total		530,431.09
		\$ 3,987,550.31
 Less:		
Distribution #130	\$ 1,591,732.50	
Distribution #131	1,745,152.50	
Total Distributions for 2019		3,336,885.00
Balance Due Certificate Holders at 12/31/19		\$ 650,665.31

# **PINELAWN CEMETERY**

## **STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS (GENERAL FUND) AND INDEPENDENT AUDITORS' REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2019**

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*PINELAWN CEMETERY*

*STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS (GENERAL FUND)  
AND INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2019  
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## Independent Auditors' Report

To the Board of Directors of the  
Pinelawn Cemetery  
Farmingdale, New York

### *Report on the Financial Statement*

We have audited the accompanying statement of cash receipts and cash disbursements of the General Fund of the Pinelawn Cemetery (hereinafter "Pinelawn") for the year ended December 31, 2019, and the related notes (the "financial statement").

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Pinelawn's preparation and fair presentation of the financial statement 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 Pinelawn'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 statement.

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 statement referred to above presents fairly, in all material respects, the cash receipts and cash disbursements of the General Fund of Pinelawn for the year ended December 31, 2019, in accordance with the cash basis of accounting described in Note 1.

***Basis of Accounting***

We draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

*Corini & Associates LLP*

February 19, 2020  
Bohemia, New York

**PINELAWN CEMETERY**

**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS (GENERAL FUND)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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Cash and cash equivalents, beginning of year.....	\$	1,781,842
<b>CASH RECEIPTS:</b>		
Land sales and installments.....		2,015,186
Mausoleum sales and installments.....		4,920,943
Lawn crypts sales and installments.....		9,503,890
Pre-need bronze plaques and scrolls installments.....		71,089
Interments.....		5,047,137
Grave liners.....		854,670
Entombments.....		894,519
Bronze.....		3,270,009
Crypt inscriptions.....		406,040
Foundations.....		2,866
Grave decorations.....		1,108,579
Record services.....		32,970
Gifts - plot owners and others.....		866
Investment income.....		429,527
Transfer of investment income from Permanent Maintenance Fund.....		1,697,644
Land purchase fund distributions - Pinelawn Cemetery certificates.....		122,319
Sales and redemptions of investments.....		3,197,155
Land, mausoleum, and lawn crypt reservation deposits.....		25
Land lease rental income - Colonial Springs.....		438,269
Colonial Springs reimbursement - Town of Babylon property taxes.....		379,532
Suffolk County Treasurer reimbursement - Town of Babylon property taxes.....		103,865
Bank and credit card rewards.....		36,356
Fuel tax refunds.....		32,857
Insurance reimbursements.....		796
Proceeds from sale of equipment.....		51,400
		<hr/>
<b>TOTAL CASH RECEIPTS</b>		<b>34,618,509</b>
		<hr/>
<b>TOTAL CASH TO BE ACCOUNTED FOR</b>	<b>\$</b>	<b>36,400,351</b>
		<hr/> <hr/>

*The accompanying notes are an integral part of this financial statement.*

PINELAWN CEMETERY

**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS (GENERAL FUND)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

---

**CASH DISBURSEMENTS:**

Advertising - land.....	\$ 211,328
Advertising - mausoleum.....	475,130
Advertising - lawn crypts.....	896,907
Commissions - land.....	202,319
Commissions - mausoleum.....	353,088
Commissions - lawn crypts.....	1,391,746
Repurchases of deeded plots.....	702,673
Sales salaries.....	118,761
Officers' salaries.....	1,095,081
Office salaries.....	1,531,159
Labor.....	3,745,230
Labor - non-union.....	130,874
Labor - supervisory salaries.....	602,612
Payroll related expenses	
Union welfare benefits.....	748,092
Union supplement pension contributions.....	192,175
Payroll taxes.....	737,062
Insurance.....	1,220,338
Non-union employee 401(k) plan contributions.....	148,310
Union employee 401(k) plan contributions.....	41,601
Retirement plan funding.....	341,000
Payments under deferred compensation plans.....	199,461
Materials, supplies, and services	
Interments.....	296,089
Grave liners.....	338,397
Entombments.....	52,186
Bronze plaques and foundations.....	1,164,847
Crypt inscription.....	80,015
Grave decorations.....	529,751
Allocable items.....	576,752
Current maintenance.....	3,151,531
Development.....	310,570
Pre-need bronze plaques and scrolls.....	127,388
Office expense.....	614,569
Association dues.....	1,070
Director and audit committee fees.....	97,350
Professional fees.....	404,615
New York State Cemetery Board	
Annual assessment.....	11,394
Vandalism assessment.....	19,065

*The accompanying notes are an integral part of this financial statement.*

**PINELAWN CEMETERY**

**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS (GENERAL FUND)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**CASH DISBURSEMENTS (continued):**

General insurance.....	\$	193,857
Permanent Maintenance Fund contributions.....		1,636,172
Guard booth.....		39,202
Security.....		158,983
Mausoleum construction.....		1,113,120
Lawn crypts.....		229,523
Interment tax .....		164
Furniture, fixtures, and equipment.....		694,894
Garage, warehouse, and storage facility purchases.....		6,005
Features.....		60,000
Land acquisition cost.....		33,600
Distributions to land purchase funds.....		3,336,885
Purchases of investments.....		4,109,060
Land sales - refunds.....		8,937
Lawn crypt sales - refunds.....		177,300
Mausoleum sales - refunds.....		34,938
Interest paid.....		37,619
Administrative expense.....		57,664
Investment management fees.....		43,419
Town of Babylon property taxes.....		379,532
Town of Babylon property taxes - reimbursement to Colonial Springs.....		97,334
Land purchase fund certificate repurchases.....		20,753
Repayments of bank loan.....		29,525
		35,359,022
<b>TOTAL CASH DISBURSEMENTS</b>		<b>35,359,022</b>
Cash and cash equivalents, end of year.....	\$	1,041,329

The accompanying notes are an integral part of this financial statement.

**NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies of the Pinelawn Cemetery (hereinafter "Pinelawn") is presented to assist in understanding Pinelawn's financial statement. The financial statement and notes are representations of Pinelawn's management, who is responsible for the integrity and objectivity of the financial statement. These accounting policies conform to the cash basis of accounting, as described below, and have been consistently applied in the preparation of the financial statement.

*Organization*

Pinelawn is a New York not-for-profit corporation incorporated in 1902 and is the owner of a tract of land consisting of approximately 840 acres in the Town of Babylon on Long Island, New York. The purpose of Pinelawn is to provide interment and entombment services and care for graves, plots, mausoleums, and lawn crypts. Operations are regulated by the New York State Cemetery Board.

*Basis of Accounting*

The accompanying financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the cash basis, the only asset recognized is cash and cash equivalents. No liabilities are recognized. All transactions are recognized as either cash receipts or cash disbursements. Non-cash transactions are not recognized in the financial statement. The cash basis differs from accounting principles generally accepted in the United States of America primarily because accruals of revenue and expenses are not recognized. Investments, property and equipment, other assets, and other liabilities are not recognized in the statement of cash receipts and cash disbursements. Only items pertaining to the statement of cash receipts and cash disbursements have been disclosed in these notes. All other disclosures required by accounting principles generally accepted in the United States of America have been omitted.

*Fund Accounting*

Pinelawn maintains its books of accounts based on the principles of fund accounting, whereby its General Fund, Permanent Maintenance Fund, and Perpetual Care Fund are accounted for separately. The accompanying financial statement includes only the activity and cash and cash equivalents balances of the General Fund. As such, transfers to/from other funds are reflected as cash disbursements/receipts in such financial statement.

*Income Taxes*

Pinelawn is exempt from federal income tax under Internal Revenue Code Section 501(c)(13), except on net income from unrelated business activities. Pinelawn had no unrelated business income for the year ended December 31, 2019. Pinelawn evaluated its activities for uncertain tax positions and has determined that there were no uncertain tax positions for 2019. Tax returns for the years ended prior to 2016 are not subject to examination by the Internal Revenue Service.

NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2019

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*Cash and Cash Equivalents*

All short-term investments with original maturities of three months or less are accounted for as cash equivalents and include checking, savings, and money market accounts.

*Advertising*

Pinelawn uses advertising to promote its services among the markets it serves. Cash disbursements for advertising totaled \$1,583,365 for the year ended December 31, 2019.

*Events Occurring After Report Date*

Pinelawn has evaluated events and transactions that occurred between January 1, 2020 and February 19, 2020, which is the date the financial statement was available to be issued, for possible disclosure and recognition in the financial statement. Any significant events that took place during this time period have been disclosed in the ensuing notes.

NOTE 2 - PINELAWN-SPONSORED RETIREMENT PLANS

*Non-Union 401(k) Plan*

Pinelawn has a 401(k) retirement plan for eligible non-union employees. The plan covers all eligible non-union employees who are at least 21 years of age with one or more years of service. Pinelawn's contribution is based on matching each employee's contribution dollar for dollar on the first \$500 plus 25% of all remaining contributions. Pinelawn's contribution to this plan for the year ended December 31, 2019 was \$148,310, representing its employer match.

*Union 401(k) Plan*

Pinelawn has a union 401(k) retirement plan for eligible employees who are members of the Local 74, USWU, IUJAT. The plan covers all eligible union employees with one or more years of service. Pinelawn's contribution is based on a 15% match of each employee's qualified contribution and a non-elective employer contribution of \$50 per month for each participant who is credited with at least 80 hours of service for such month. Pinelawn's contribution for the year ended December 31, 2019 was \$41,601, representing both its employer match and non-elective contributions.

*Non-Union Deferred Compensation Plans*

Pinelawn has deferred compensation plans for eligible non-union employees. Total benefit payments in 2019 were \$199,461.

*Non-Union Death Benefit Plan*

Pinelawn has a death benefit plan for eligible non-union employees. The plan calls for benefits to be paid upon the death of a currently-employed, eligible participant based on years of service and compensation. No benefits were paid in 2019.

NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - PINELAWN-SPONSORED RETIREMENT PLANS (continued)

*Non-Union Defined Benefit Plan*

Pinelawn has a qualified defined benefit pension plan for eligible non-union employees. Effective January 30, 2008, only employees who had at least one hour of service prior to January 30, 2008 became a member of the plan on or after such date. The plan calls for benefits to be paid to eligible employees at retirement based on years of service and compensation. The Cemetery's funding policy is to contribute annually the pension costs as determined by the plan's actuary. Based on the plan's most recent actuarial valuation, Pinelawn's required minimum contribution for 2019 was \$321,026 plus accumulated interest through the date of funding (\$341,411 if paid on September 15, 2020). During 2019, Pinelawn contributed \$341,000 to the plan, which included the minimum required contributions for 2019. The plan froze benefit accruals effective December 31, 2008. The following sets forth the plan's funded status at December 31, 2019:

Actuarial present value of obligation.....	\$	9,932,863
Fair value of plan assets .....		9,680,471
Funded status .....	\$	<u>(252,392)</u>

NOTE 3 - MULTIEMPLOYER (UNION) RETIREMENT PLANS

*Active Plans*

For union employees, Pinelawn contributes to multiemployer pension plans jointly administered by industry and union representatives. The risks of participation in these multiemployer plans are different than the single-employer (Pinelawn-sponsored) plans described in Note 2 in the following aspects:

- Assets contributed to a plan by Pinelawn may be used to provide benefits to participants of other companies,
- If a participating company discontinues contributions to a plan, other participating employers may have to cover any unfunded liability that may exist, and
- If Pinelawn stops participating in some of its multiemployer pension plans, it may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

Pinelawn contributes to the following plans:

<u>Legal Name of the Plan</u>	<u>EIN of the Plan</u>	<u>Most Recent Plan Year-End</u>
Metal Lathers Local 46 Pension Fund [a].....	13-6106419	December 31, 2018
General Building Laborers' Local 66 Pension Fund [b].....	11-1974385	June 30, 2019
Cement Masons Local 780 Pension Fund [c] .....	13-1626710	December 31, 2018
Empire State Carpenters Pension Fund [d].....	11-1991772	December 31, 2018
Bricklayers and Trowel Trades International Pension Fund [e].....	52-6127746	December 31, 2018

NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 3 – MULTIEMPLOYER (UNION) RETIREMENT PLANS (continued)

Pinelawn’s participation in these plans for the year ended December 31, 2019 is outlined in the following tables. The Pension Protection Act (“PPA”) zone status columns rank the funded status of multiemployer pension plans depending upon a plan’s current and projected funding. The zone status is based on information included in each plan’s most recently-available IRS Form 5500 Schedule MB.

Among other factors, the plan is in the Red Zone (critical) if it has a current funded percentage less than 65%. A plan is in the Yellow Zone (endangered) or Orange Zone (seriously endangered) if it has a current funded percentage of less than 80% or projects a credit balance deficit within seven years. A plan is in the Green Zone (healthy) if it has a current funded percentage greater than 80% and does not have a projected credit balance deficit within seven years. The Funding Improvement Plan (“FIP”)/Rehabilitation Plan (“RP”) status column indicates plans for which an FIP or RP is either pending or in place.

<u>Plan</u>	<u>Total Contributions to the Plan</u>	<u>Pinelawn’s 2019 Contributions to the Union</u>	<u>PPA Zone</u>	<u>FIP/RP Status</u>
[a] .....	\$14,221,957	\$-	Green	N/A
[b] .....	\$7,773,162	\$60,683	Green	N/A
[c] .....	\$6,554,403	\$2,206	Green	N/A
[d] .....	\$162,674,433	\$-	Yellow	No
[e] .....	\$106,944,503	\$175,725	Yellow	No

Amounts presented above for Pinelawn’s contribution to each union include pension benefits, as well as other benefits. Due to impracticality, the amount contributed to each individual pension fund is not presented above.

The unions hire outside accounting firms to conduct audits on the benefits received for each employee. These audits are conducted periodically and may result in an assessment for benefits not received. No such assessments were made for the year ended December 31, 2019.

*Withdrawn Plan*

Pinelawn withdrew from a union-sponsored, non-contributory qualified defined benefit pension plan effective September 30, 2014. Pinelawn was assessed a withdrawal liability of \$1,352,011, along with related interest. Such liability will be paid in twenty-nine installments, each totaling \$56,152, along with a final payment of \$35,076.

The future minimum obligations for this liability are as follows for the years ending December 31,:

2020 .....	\$ 168,456
2021 .....	224,608
2022 .....	91,228
Total .....	<u>\$ 484,292</u>

During the year ended December 31, 2019, Pinelawn paid \$224,608 related to this arrangement, which included the first required payment for the year ending December 31, 2020.

NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2019

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NOTE 4 - CONCENTRATION OF CREDIT RISK

*Cash and Cash Equivalents*

Financial instruments that potentially subject Pinelawn to credit risk consist principally of cash and cash equivalents, which exceeded federally-insured limits at various times during the year, that are deposited in financial institutions. Pinelawn has not experienced any losses in such accounts and management believes Pinelawn is not exposed to any significant risk on these accounts.

NOTE 5 - RELATED PARTY TRANSACTIONS

*Colonial Springs Golf Course*

On July 1, 1992, Pinelawn began leasing approximately 225 acres of its unused land to Colonial Springs Golf Course, Inc. ("Colonial Springs") for a term of 75 years, to be used solely for the operation of a golf course, clubhouse, and activities related thereto. Presently, four directors of Pinelawn, two of whom are also officers, are also shareholders and/or directors and officers of Colonial Springs. Pinelawn may terminate the lease at any time after the fiftieth year upon need of land for interments if Pinelawn has less than ten acres available for such purposes.

The Cemetery receives rents of a fixed dollar amount plus the greater of a fixed dollar amount or percentage of gross receipts from Colonial Springs' operation of the golf course. Rent receipts for 2019 totaled \$438,269.

Colonial Springs is obligated for real estate taxes assessed against the properties and reimburses Pinelawn for any taxes paid on Colonial Springs' behalf. Real estate tax reimbursement receipts for 2019 totaled \$379,532.

Pinelawn, as per an agreement with the New York State Cemetery Board, contributes forty percent of all rent and royalty income into its Permanent Maintenance Fund. The remaining sixty percent remains in Pinelawn's General Fund. Contributions to the Permanent Maintenance Fund attributable to the receipt of rental income for 2019 totaled \$175,307.

*Land Purchase Fund*

Pinelawn makes semi-annual distributions to land purchase fund certificate holders based upon a court-ordered formula that factors in net sales figures and certificate ownership percentages. Some certificates are owned by three directors of Pinelawn, one of whom is also an officer. Distributions to these directors totaled \$309,499 in 2019. A total of \$3,336,885 was distributed to all certificate holders during 2019.

There are certain legal rulings that affect the calculation of distributions to land purchase fund certificate holders, and management is confident that its interpretations of such rulings are reasonable, accurate, and being appropriately implemented. Procedures are performed annually to ensure the proper calculation and remittance of these distributions. Such procedures have not revealed any errors or abnormalities.

**PINELAWN CEMETERY**

**NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**NOTE 6 - LITIGATION**

*General*

From time to time, Pinelawn is subject to certain claims or litigation in the normal course of its operations. Management of Pinelawn is of the opinion that any claims are either without merit or that the present insurance coverage is sufficient to meet the financial obligations, if any, arising out of such claims or proceedings, and that the outcome of any such claims or lawsuits will not have a material impact on Pinelawn's financial condition.

**NOTE 7 - PERMANENT MAINTENANCE FUND**

Pinelawn's Permanent Maintenance Fund exists to provide for the perpetual care of the cemetery and its grounds. Pinelawn follows certain regulations set forth by the New York State Cemetery Board. Such regulations establish minimum funding standards for the Permanent Maintenance Fund based on sales of cemetery inventory. The regulations also provide limitations on the use of Permanent Maintenance Fund income for current operations. During 2019, Pinelawn's contributions from its General Fund to its Permanent Maintenance Fund attributable to sales of cemetery inventory totaled \$1,460,865. Also during 2019, Pinelawn transferred \$1,697,644 of Permanent Maintenance Fund income to its General Fund to support current maintenance needs. It is management's opinion that the Permanent Maintenance Fund is adequately funded to provide for the perpetual care of the cemetery, and that Pinelawn is in compliance with all applicable laws and regulations that govern the management of the Permanent Maintenance Fund.

**NOTE 8 - DEBT**

During the year ended December 31, 2017, Pinelawn entered into two loan agreements for equipment purchases, each of which is secured by the underlying asset. The first loan for \$131,725 bears interest at 3.91% per annum, and is payable in sixty monthly payments of principal and interest of \$2,421. The second loan for \$20,245 bears interest at 4.04% per annum, and is payable in sixty monthly payments of principal and interest of \$373. As of December 31, 2019 the loan balances were \$73,443 and \$12,303, respectively.

Future minimum payments under these loans are as follows for the years ending December 31,:

2020.....	\$	30,705
2021.....		31,933
2022.....		23,108
Total.....	\$	<u>85,746</u>



INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of the  
Pinelawn Cemetery  
Farmingdale, New York

We have performed the procedures outlined below, which were agreed to by the Board of Directors of the Pinelawn Cemetery ("Pinelawn"), to satisfy the various requirements of Section 200.4 of the Cemetery Law and Rules of Procedure of the New York State Cemetery Board, and to provide confidence over the calculation and remittance of distributions to land purchase fund certificate holders. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The requirements outlined in Section 200.4 of the Cemetery Law and Rules of Procedure of the New York State Cemetery Board are enumerated below. A description of the agreed-upon procedures performed in order to satisfy each requirement and a summary of our results are included beneath each requirement.

- 1) **Requirement:** A description of the extent of the physical examination of the cash and investments.

**Procedures performed and results:**

Cash was reconciled to the statements issued by banks and carrying brokers noting no differences. Balances were independently confirmed with the financial institutions. Securities on hand were counted. All other securities were reconciled to the statements issued by the carrying brokers and/or confirmed by the carrying brokers, noting no differences.

- 2) **Requirement:** A statement concerning the internal controls for safeguarding the cash and investments.

**Procedures performed and results:**

We have examined the suitability of Pinelawn's design of internal control over the safeguarding of its cash, cash equivalents, and investments as of and for the year ended December 31, 2019, based on applicable New York State Cemetery Law. Pinelawn's management is responsible for the suitable design of internal control over safeguarding its cash, cash equivalents, and investments. Our responsibility is to express an opinion on the design of internal control based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included obtaining an understanding of internal control over safeguarding cash, cash equivalents, and investments,

evaluating the design of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We were not engaged to examine and report on the operating effectiveness of Pinelawn's internal control over safeguarding its cash, cash equivalents, and investments as of and for the year ended December 31, 2019, and, accordingly, we express no opinion on operating effectiveness.

In our opinion, Pinelawn's internal control over financial reporting is suitably designed, in all material respects, to safeguard its cash, cash equivalents, and investments as of and for the year ended December 31, 2019, based on applicable New York State Cemetery Law.

- 3) **Requirement:** A statement concerning compliance with N-PCL section 1507(c) and (d) in regard to the perpetual care fund.

**Procedures performed and results:**

We obtained a listing of perpetual care accounts from Pinelawn and verified that each perpetual care account was separately maintained as of December 31, 2019. We noted that interest earned is held within each specific account and that no distributions were made for costs associated with perpetual care during the year ended December 31, 2019. We obtained statements from the financial institutions with which the funds were held to confirm the amount of interest earned during the period as well as the beginning and ending balances of the accounts, noting agreement with the general ledger.

Separate accounts were maintained as of December 31, 2019 for each perpetual care endowment, reflecting the principal amount, the income apportioned for the year, the cost of care charges for the year, and the excess of income credited to such account to be used in any future year.

- 4) **Requirement:** A statement concerning Pinelawn's accountability for the permanent maintenance fund.

**Procedures performed and results:**

Through inquiries of management and inspection of its relevant analyses, we obtained an understanding of the procedures in place to account for Pinelawn's permanent maintenance fund. We obtained an analysis of the permanent maintenance fund's activities for the year ended December 31, 2019. Based on this analysis, we inquired of management and obtained an understanding of the composition of the various investment accounts included within the permanent maintenance fund. We then reconciled the investment account balances within Pinelawn's analysis to the various year-end broker statements and/or confirmations received directly from each broker. We scanned the annual investment activity as outlined within Pinelawn's analysis noting no obvious discrepancies.

Additionally, through inquiries of management, we obtained an understanding of Pinelawn's process for making the required contributions to the permanent maintenance fund based on the proceeds of the sales of lots and the number of internments and entombments performed during the year. We obtained the various Microsoft Excel files designed and maintained by Pinelawn, which are used to compute and track the required contributions. We tested these files

for accuracy, which included tracing the total dollar value of the various types of plot sales used in Pinelawn's calculations to its general ledger, and then recalculating the contribution amounts. We obtained and documented our understanding of any adjustments made in relation to the contributions. Upon completion of the recalculations, the annual contribution amounts were then traced to the general ledger and the totals transferred to the investment account.

Pinelawn's records as of December 31, 2019 separately identified principal allocations from the proceeds of the sales of lots and from supplemental sources, capital gains or losses from investment, and retained income available for the maintenance and preservation of Pinelawn.

5) **Requirement:** A statement concerning Pinelawn's accountability for the perpetual care fund.

**Procedures performed and results:**

Through inquiries of management, we obtained an understanding of the procedures in place to account for Pinelawn's perpetual care fund and obtained client-prepared account summaries as of December 31, 2019.

Pinelawn's records as of December 31, 2019 identified separately cumulative principal for endowments, cumulative capital gains or losses, and the cumulative income retained for use in future years.

Additionally, we performed procedures to ensure proper calculation and remittance of distributions to land purchase fund certificate holders. Such procedures have not revealed any errors or abnormalities. We are aware of certain legal rulings that affect the calculation of these distributions, and we are confident that management's interpretations of such rulings are reasonable, accurate, and being appropriately implemented.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the internal control of Pinelawn. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Pinelawn and the New York State Cemetery Board, and is not intended to be and should not be used by anyone other than these specified parties.

*Cerini & Associates LLP*

Bohemia, New York  
February 19, 2020

# Exhibit 6

## Specifications for Lawn Crypts

# CRETER VAULT CORP.

Five Generations of Experience, Quality, Service



417 Route 202, Flemington, New Jersey 08822

Phone: 800-352-4890

908-782-7771

Fax: 908-782-4381

June 4, 2020

To whom it may concern,

The lawn crypts produced by Creter Vault for delivery to Pinelawn Memorial Park meet the design and performance standards of subdivision (c) of section 201.17 Lawn Crypts of the New York Cemetery Law.

The signed / sealed structural calculations attached represent lawn crypts provided by Creter Vault that have not had any structural changes in the last ten years and will be used for the expansion project in Section 7-55 of Pinelawn Memorial Park.

Sincerely,

A handwritten signature in black ink, appearing to read 'Matthew Creter'.

Matthew Creter  
Vice President  
Creter Vault Corporation

Harrison-Hamnett, P.C.  
Consulting Structural Engineers

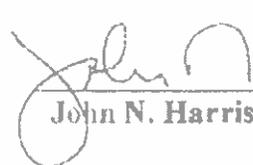
**STRUCTURAL CALCULATION**

**Pinelawn Memorial Park  
Farmingdale, New York**

**Double/Quad Crypts – 20" Cover**

**For  
Creter Vault  
Flemington, New Jersey**

**February 20, 2013**

  
John N. Harrison, P.E.  


40 Knowles Street  
Phone 609-818-1808

Pennington, New Jersey 08534  
Fax 609-818-1809

TWO TYPES OF SOIL ARE BEING USED

TYPE 1 DARK BROWN

DENSITY = 116.5 PCF  
 INTERNAL FRICTION ANGLE  $\phi = 39^\circ$

TYPE 2 YELLOW BROWN

DENSITY = 109.6 PCF  
 INTERNAL FRICTION ANGLE  $\phi = 40^\circ$

TYPE 1  $K_a = \tan^2(45 + \frac{\phi}{2}) = 0.1548$   
 $\rho_a = 116.5 \times 0.1548 = 18.05$  PCF  
 26.50

TYPE 2  $K_a = \tan^2(45 - \frac{\phi}{2}) = 0.2174$   
 $\rho_a = 109.6 \times 0.2174 = 23.83$  PCF

USE HIGHEST VALUE: TYPE 1

SOIL WEIGHT = 116.5 PCF

EQ. FLUID P = 26.50

**DIRECT SHEAR TEST OF SOIL - CONSOLIDATED DRAINED CONDITIONS  
(ASTM D3080)**

**PROJECT & SAMPLE DATA**

Project No. <b>36009-000468</b>	Report No. <b>2758</b>
Client: <b>Crater Vault</b>	Lab No. <b>10970</b>
Project Name: <b>Crater Vault</b>	
Location: <b>Dark Material</b>	Boring No: <b>NR</b>
Sampled date: <b>NR</b>	Depth: <b>NR</b>
Description: <b>Dark Brown well graded sand with silt and gravel</b>	
Type of Test: <input type="checkbox"/> Undisturbed	<input checked="" type="checkbox"/> Remolded to 95% moisture

**TEST DATA:**

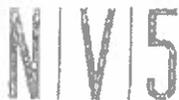
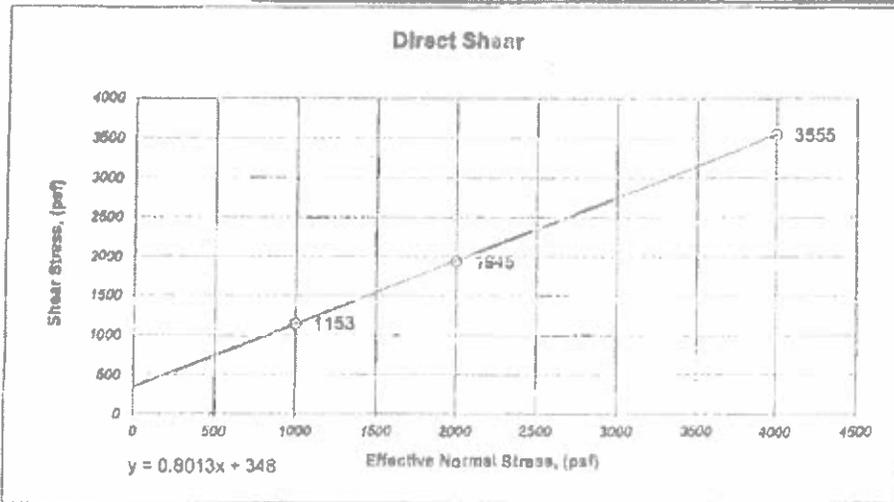
**FILE NAME:**

Normal Vertical Load, ksf	1	2	4
<b>Initial Data</b>			
Wt. of Ring & Soil (wet), g.	200.57	197.38	196.48
Wt. of Ring, g.	44.47	41.26	39.39
Wt. of Soil (wet), g.	156.1	156.1	156.09
Ring Diameter, in.	2.415	2.415	2.415
Original Moisture, %	11.8	11.8	11.8
<b>Post Test Data</b>			
Gross Wet Wt., g.	206.4	203.81	201.13
Gross Dry Wt., g.	184.45	181.2	179.37
Net Wet Wt., g.	181.9	182.35	181.74
Net Dry Wt., g.	139.98	139.84	139.98
Ring Height, in.	1.00	1.00	1.00
Volume, cf	0.0026	0.0025	0.0026
Density, pcf	116.5	118.4	118.5
Moisture Content, %	16.7	16.0	15.5

Reviewed By:  
**Carlos E. Acero, RCE**

**RESULTS:**

Run	A	B	C	Slope
Normal	1000	2000	4000	0.8013
Shear	1153	1945	3555	Phi angle (deg) : 39
				Cohesion (PSF) : 348



**Testing Engineers Vertical V**  
7895 Convoy Court, Suite 18  
San Diego CA 92111  
p. 858 715 5800 f. 858 715 5810

Title:	<b>Direct Shear Test Results</b>	
Project:	<b>Crater Vault</b>	
Drawn:	<b>C. Acero</b>	Contract: <b>09-000468</b>
Date:	<b>2/14/13</b>	Figure:

*TYPE 1*

**DIRECT SHEAR TEST OF SOIL - CONSOLIDATED DRAINED CONDITIONS  
(ASTM D3080)**

**PROJECT & SAMPLE DATA**

Project No.	35009-000468	Report No.	2759
Client:	Crater Vault	Lab No.	10971
Project Name:	Crater Vault		
Location:	Light Material	Boring No:	NR
Sampled date:	NR	Depth:	NR
Description:	Yellow brown poorly graded sand		
Type of Test:	<input type="checkbox"/> Undisturbed	<input checked="" type="checkbox"/> Remolded to	95% moisture

**TEST DATA:**

FILE NAME:

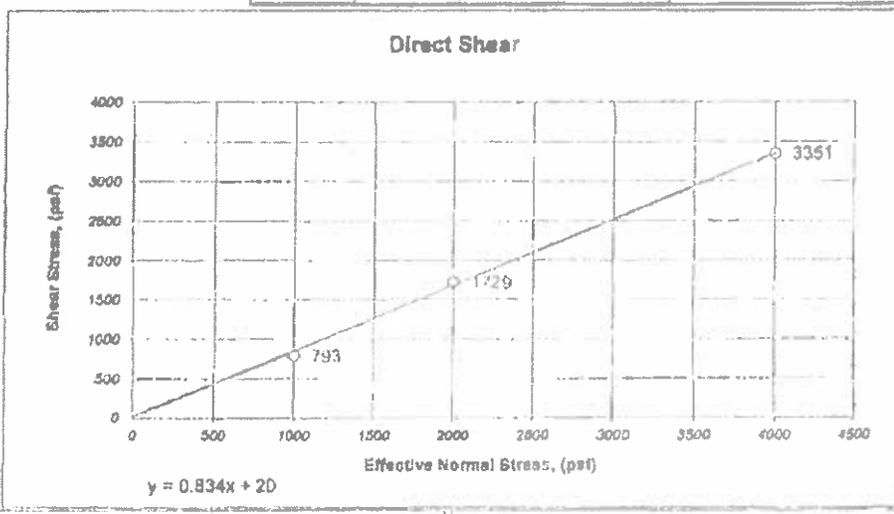
	Normal Vertical Load, ksf: 1	2	4
<b>Initial Data</b>			
Wt. of Ring & Soil (wet), g.	164.54	180.83	178.39
Wt. of Ring, g.	44.45	41.28	39.4
Wt. of Soil (wet), g.	140.09	139.55	138.99
Ring Diameter, in.	2.415	2.415	2.415
Original Moisture, %	6.3	6.3	6.3
<b>Post Test Data</b>			
Gross Wet Wt., g.	195.46	193.32	190.23
Gross Dry Wt., g.	176.2	172.52	170.11
Net Wet Wt., g.	151.0	152.04	150.83
Net Dry Wt., g.	131.75	131.24	130.71
Ring Height, in.	1.00	1.00	1.00
Volume, cf	0.0028	0.0026	0.0026
Density, pcf	109.6	109.2	108.8
Moisture Content, %	14.5	15.8	15.4

Reviewed By:

Carlos E. Acero, RCE

**RESULTS:**

Run	A	B	C	Slope :	0.834
Normal	1000	2000	4000	Phi angle (deg) :	40
Shear	793	1729	3351	Cohesion (PSF)	20



**NIVIS** Testing Engineers Vertical V  
 7895 Conroy Court, Suite 18  
 San Diego CA 92111  
 p. 858 715 5800 f. 858 715 5810

Title:	Direct Shear Test Results		
Project:	Crater Vault		
Drawn:	C. Acero	Contract:	00-000468
Date:	2/11/13	Figure:	

TYPE 2

Client: Creter Vault

Double/Quad Vault Design

Sheet No. 4 of 21

Project: Pinelawn Memorial Park

Contract No.:

Design Criteria

Earth Cover -	up to	22 in	
Wheel Load -		6000 lbs over 1 sqft area	
Inside Shelf Load -		400 lbs	
Soil Weight -		116.5 pcf	Assumed
Equivalent Fluid Pressure -		26.5 pcf	Assumed
Concrete Weight -		145 pcf	

Material Properties

Concrete (fc) -	5000 psi	
Concrete Flexural Strength - $9\sqrt{fc^{0.5}}$	PCA literature	
WWM Reinforcement (Fy) -	75000 psi	ASTM A497 grade 75
Bar Reinforcement -	60000 psi	ASTM A815 grade 60
Structural Fibers -	Tuf-Strand SF by Euclid Chemical Company	ASTM C1116

References

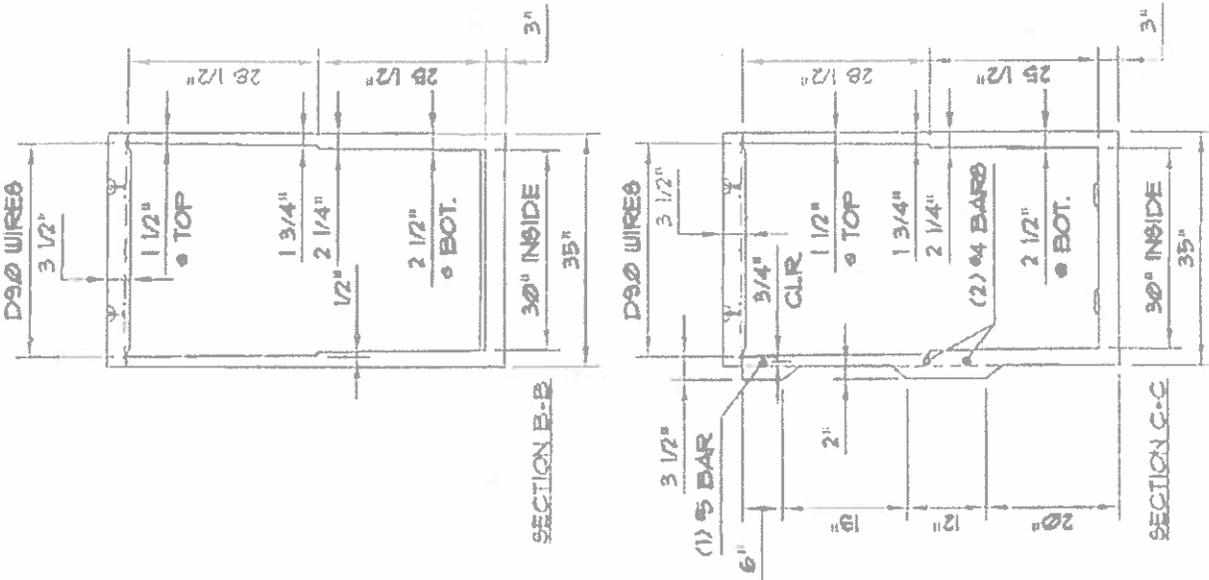
Precast concrete quad lawn crypts	Design Dimensions
Box Height =	57 inches
Box Width =	35.5 inches
Box Length =	90 inches
Side Wall Thickness Top =	1.5 inches
Side Wall Thickness Bottom =	2.5 inches
End Wall Thickness Top =	1.5 inches
End Wall Thickness Bottom =	2 inches
ACI 318 - Building Code Requirements for Structural Concrete	
Shear phi =	0.85

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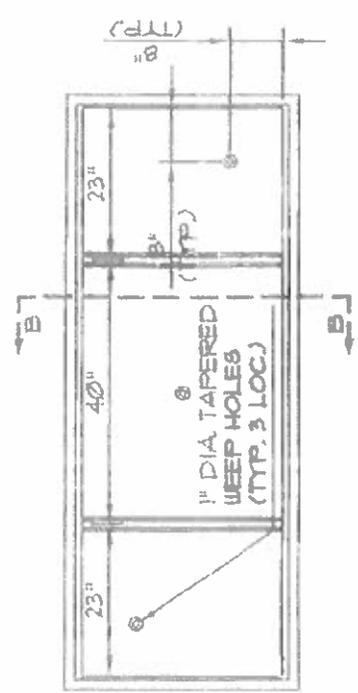
Client: Creter Vault  
 Project: Pinenawn Memorial Park  
 Contract No.:

Double/Quad Vault Design

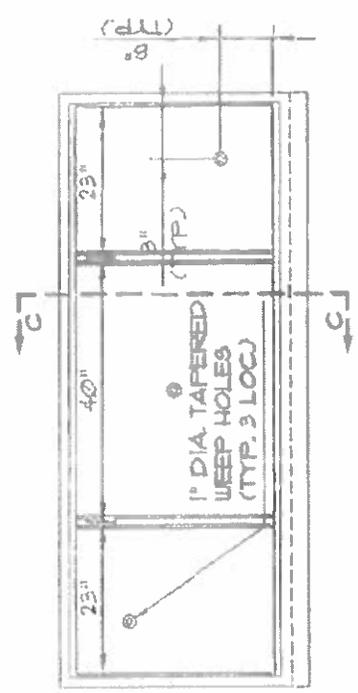
Sheet No. **5** of **21**



DBL CRYPTS



INTERIOR VAULT PLAN



EXTERIOR VAULT PLAN

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Client: Creter Vault

Double/Quad Vault Design

Sheet No. 6 of 21

Project: Pinelawn Memorial Park

Contract No.:

**NOTES:**

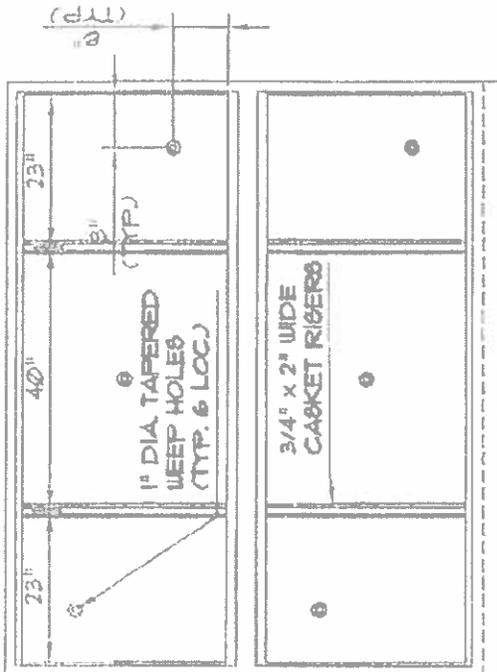
- CONCRETE FINISH - SMOOTH
- TOLERANCE ± 0.125"
- LIFTING HARDWARE - GALVANIZED

**WEIGHTS:**

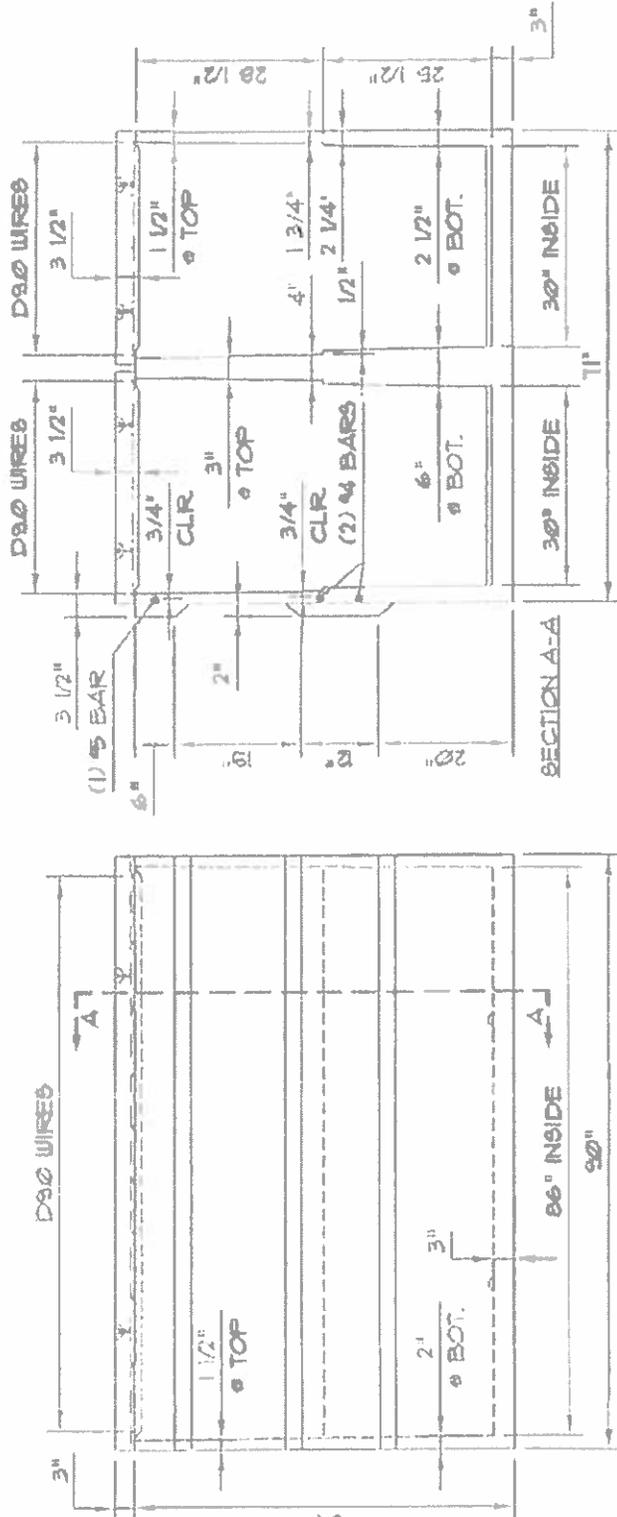
- TOP SLAB - APPROX 9400 EA. x 2 PCS.
- QUAD BOX - APPROX 6,592\*
- TOTAL - 8,472\*

**CONCRETE:**

- 5000 PSI
- 5 LBS/CYD FIBER IN ALL BOX CONCRETE



**BEAMS & BARS & PERIMETER UNITS ONLY**



**QUAD CRYPT**

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Client: Creter Vault

Double/Quad Vault Design

Sheet No. 7 of 21

Project: Pinelawn Memorial Park

Contract No.:

Cover Design  
Loads

2

Soil - 213.5833 psf  
 Self Weight  
 3.5" concrete 42.29167 psf  
 Concrete Cover = 0.75 inches

Case 1 - Wheel load over soils - assume 45 degree distribution

Live load = 275.5102 psf  
 Dead Load = 255.875 psf

Factored Load -  $W_u = 1.2 \cdot DL + 1.6 \cdot LL = 747.8663$  psf  
 Moment -  $M_u = W_u \cdot l^2 / 8 = 0.818141$  ft-kips  
 Shear -  $V_u = W_u \cdot l / 2 = 1.106219$  kips

$\alpha = A_s \cdot F_y / (\phi \cdot F_c \cdot b) = 1.470588 \cdot A_s$   
 $M_u = 0.9 \cdot A_s \cdot F_y \cdot (d - \alpha / 2)$

$a' = 4.136029$   
 $b' = -15.4688 \cdot A_s = 0.05366$  / ft strip  
 $c' = 0.818141$

$V_c = 2 \cdot (F_c)^2 \cdot b \cdot d = 4.668905$  kips  
 $\phi \cdot V_c / 2 = 1.983435$  kips

No Shear Reinf. Needed

Case 2 - Wheel load w/o soil

Live load = 6000 lbs over 1 sqft area  
 Dead Load = 42.29167 psf

Factored Load -  $W_u = 1.2 \cdot DL = 50.75$  psf  
 Factored Load -  $P_u = 1.6 \cdot LL = 9600$  lbs  
 Moment -  $M_u = W_u \cdot l^2 / 8 + P_u / 2 \cdot ((l-1)/2 + (P_u/2) / (2 \cdot P_u)) / (1.7 \cdot l) = 1.228675$  ft-kips  
 Shear -  $V_u = W_u \cdot l / 2 + P_u / 2 = 1.697803$  kips

$\alpha = A_s \cdot F_y / (\phi \cdot F_c \cdot b) = 1.470588 \cdot A_s$   
 $M_u = 0.9 \cdot A_s \cdot F_y \cdot (d - \alpha / 2)$

$a' = 4.136029$   
 $b' = -15.4688 \cdot A_s = 0.081192$  / ft strip  
 $c' = 1.228675$

$V_c = 2 \cdot (F_c)^2 \cdot b \cdot d = 4.668905$  kips  
 $\phi \cdot V_c / 2 = 1.983435$  kips

No Shear Reinf. Needed

WWM  $A_s = 0.081192$  / ft strip **Case 2 Governs** Using D9.0 wire @ 10" o.c.  
 Maximum Spacing = 3" thickness = 10.5 inches  $A_s = 0.108$   
 Reinf. Okay

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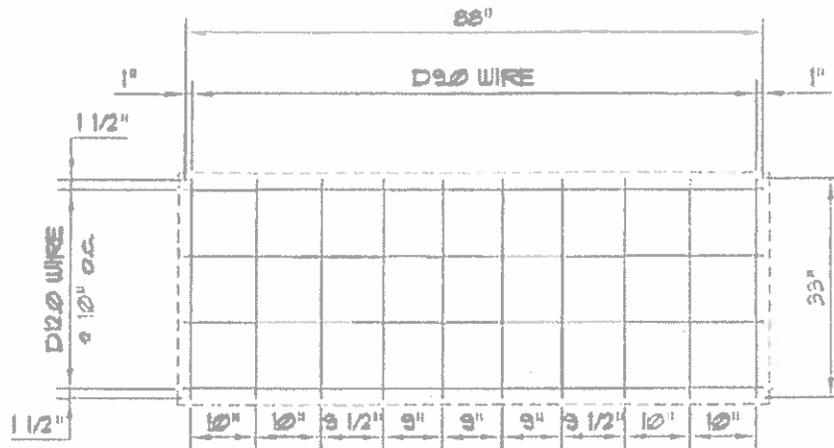
Client: Creter Vault

Double/Quad Vault Design

Sheet No. 8 of 21

Project: Pinelawn Memorial Park

Contract No.:



### LID REINFORCEMENT

**NOTES:**

- SHEETS TO MEET ASTM A437-06
- STEEL MINIMUM YIELD STRENGTH TO BE 75,000 PSI
- 0.25% STRAIN
- MINIMUM WELD SHEAR TO BE 3,150 LBS.

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Double/Quad Vault Design

Sheet No. 9 of 21

Project: Pinelawn Memorial Park

Contract No.:

Wall Design

3

Vertical Loads	Factored Loads		
Soils -	4738.88 lbs	7582.208 lbs	1.6
Concrete Lid -	938.3464 lbs	1126.018 lbs	1.2
Wheel Load -	6000 lbs	9600 lbs	1.6
Total =	11677.23	Total = 18308.22 lbs	

Wall pressure (Assume load equal on two long walls)  
 1220.548 plf or 67.80824 psi

Wall Design Capacity =  $0.45 \cdot \phi \cdot f_c \cdot A_g \cdot (1 - (l_c/32h)^2)$  ACI 318 22-14

$\phi = 0.7$   
 $f_c = 5000$  psi  
 $A_g = 18$  in<sup>2</sup>/ft  
 $l_c = 28.5$  inches  
 $h = 1.5$  inches

$P_n = 18355.52$  plf      Okay,  $P_n \geq P_u$

Center wall is double loaded and is also double size  
 If perimeter wall works, interior wall is fine.

Base Slab Design

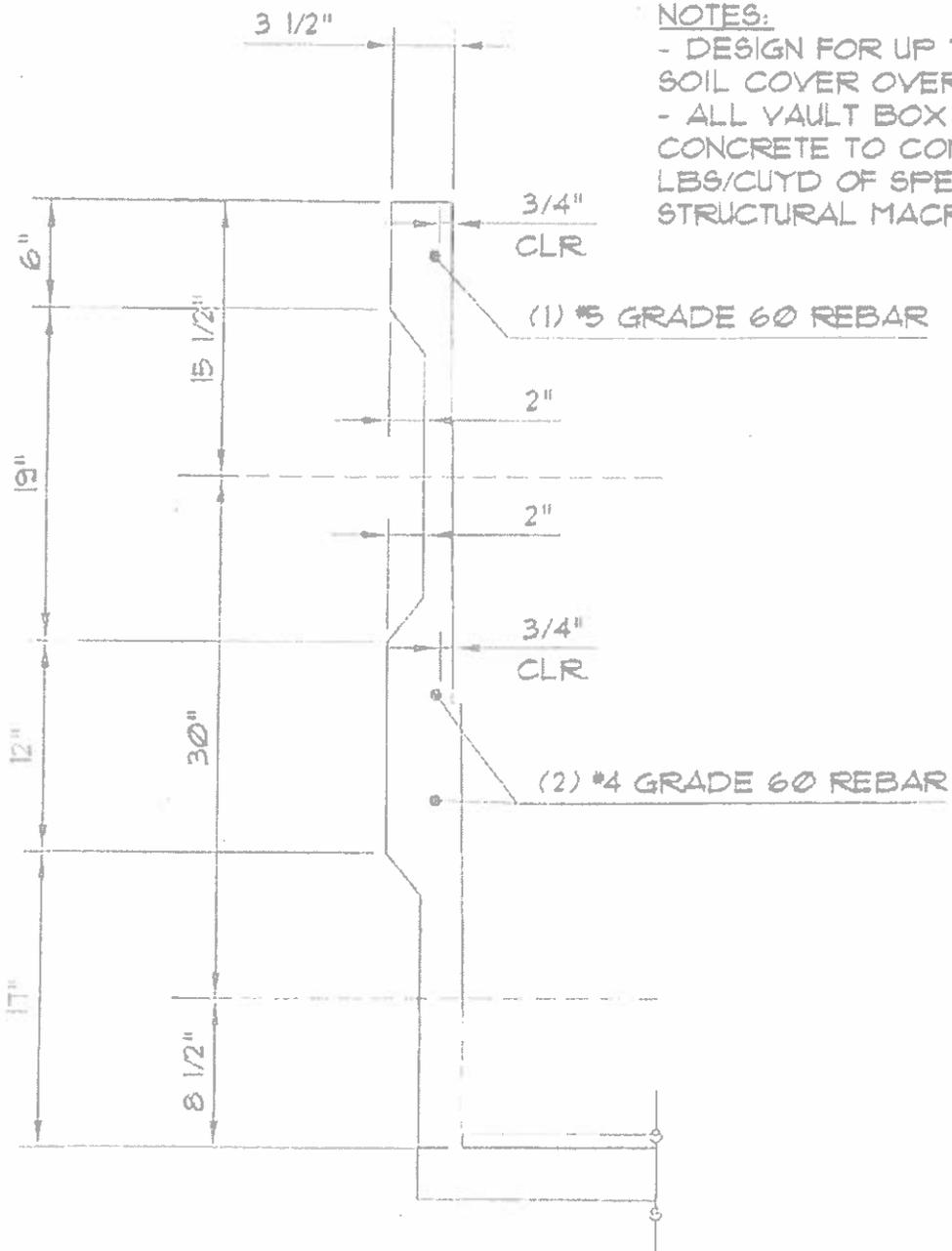
3" concrete      38.25 psf

	Vertical Loads	Factored Loads		
	Soils -	9477.76 lbs	15164.42 lbs	1.6
2	Concrete Lid -	1876.693 lbs	2252.031 lbs	1.2
	Quad Crypt -	8682 lbs	7910.4 lbs	1.2
2	Intermediate Shelf -	80 lbs	96 lbs	1.2
4	Coffins -	1600 lbs	2560 lbs	1.6
	Wheel Load -	6000 lbs	9600 lbs	1.6
	Total =	25626.45	Total = 37582.85 lbs	

Soil pressure =  $w \cdot t / \text{area} = 846.9374$  psf  
 $M_u = w \cdot l^2 / 10 = 6489.163$  in-lbs/ft      Partial Fixed end  
 $S = b \cdot d^2 / 8 = 18$  in<sup>3</sup>  
 $F_u = M_u / S = 360.5091$  psi  
 $F_n = 9 \cdot (f_c^{0.5}) = 636.3961$  psi      Okay,  $F_n \geq F_u$

Shear at slab depth from shell face  
 $V_u = 935.1801$  lbs/ft  
 $\phi = 0.7$       ACI 318 22-9  
 $V_n = \phi \cdot 4/3 \cdot f_c^{0.5} \cdot b \cdot h = 2375.879$  lbs/ft      Okay,  $V_n \geq V_u$

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**NOTES:**  
- DESIGN FOR UP TO 22" SOIL COVER OVER LID  
- ALL VAULT BOX CONCRETE TO CONTAIN 5 LBS/CUYD OF SPECIFIED STRUCTURAL MACROFIBERS



Client: Creter Vault

Double/Quad Vault Design

Sheet No. 12 of 21

Project: Pinelawn Memorial Park

Contract No.:

Wall Design - Lateral Loading (cont.)

5

Short End Wall Design @ 1/3rd from bottom

Loading 24" add'l soil to account for wheel loading (see previous page)  
+ box cover + lid thickness + 2/3rd depth

Total = 87.5 inches

Soil pressure =  $W_u = 412.2222$  plf

$M_u = w_l^2/10 = 3628.414$  in-lbs/ft Partial Fixed end

$S = b \cdot d^2/6 = 6.722222$  in<sup>3</sup>

$F_b = M_u/S = 539.7641$  psi

$F_b \text{ allow} = 9 \cdot (f_c^{0.5}) = 636.3961$  psi. Okay,  $F_b \text{ allow} > F_b$

Shear at slab depth from shell face

$V_u = 489.5139$  lbs/ft

$\phi = 0.7$

ACI 318 22-9

$V_n = \phi \cdot (4/3) \cdot f_c^{0.5} \cdot b \cdot h$

$1683.819$  lbs/ft

Okay,  $V_n > V_u$

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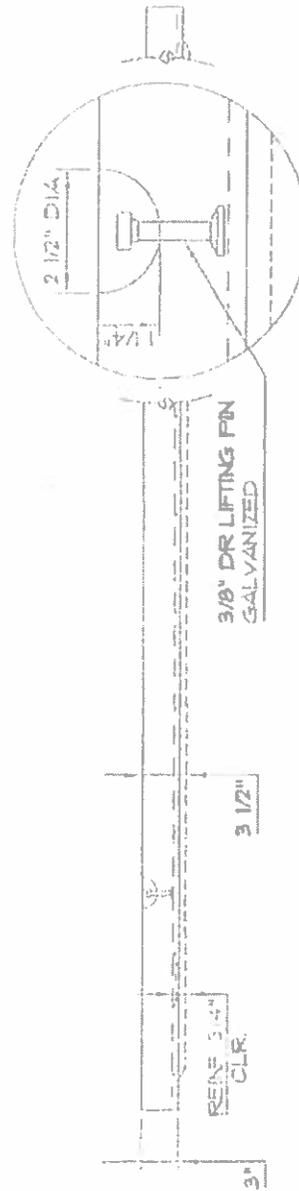
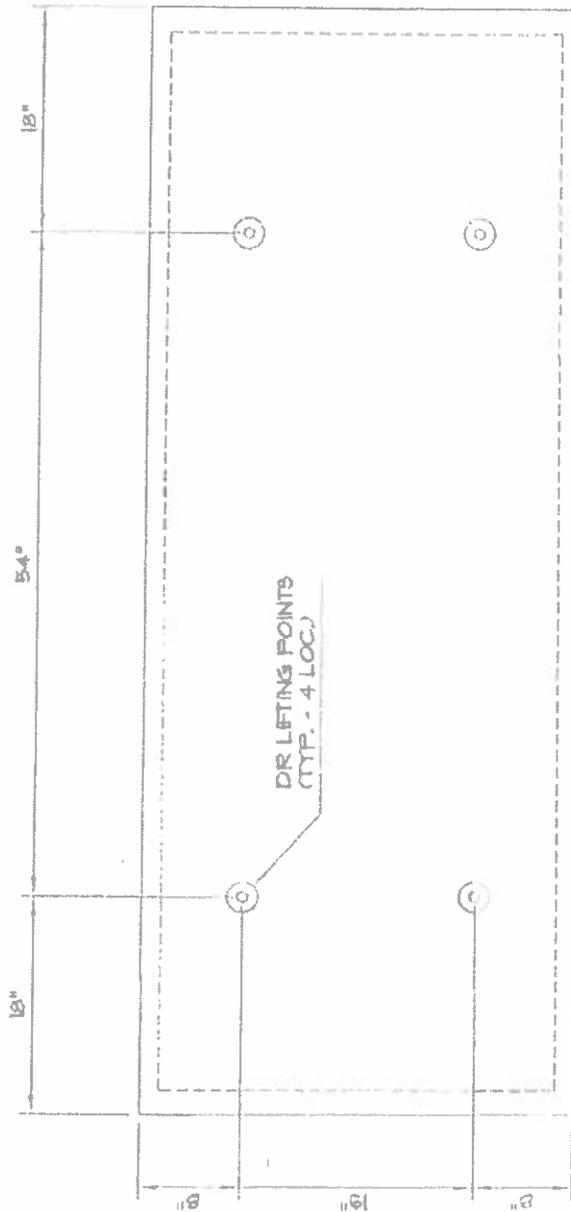
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Double/Quad Vault Design

Sheet No. 13 of 21

Project: Pineawn Memorial Park

Contract No.:



DBL & QUAD CRYPT LID

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Client: Creter Vault                      Double/Quad Vault Design  
Project: Pinelawn Memorial Park  
Contract No.:

Sheet No. 19 of 21

Lifting on lid and lifting devise

6

Self weight - 42.29167 psf  
Factored weight - 50.75 psf

Design double cantilever  
Left Cantilever - 18 inches  
Center Section - 54 inches  
Right Cantilever - 18 inches

Moment ends (Me) -  $(w \cdot l^2)/2 =$  24321.94 in-lbs  
Moment center (Mc) -  $(w \cdot l^2)/8 - Me =$  30402.42 in-lbs  
S lid =  $b \cdot d^2/6 =$  72.47917 in<sup>3</sup>  
Fbe = 335.5714 psi  
Fbc = 419.4643 psi  
Fb max = 419.4643 psi

Fb allow =  $9 \cdot (fc \cdot 0.5) =$  636.3951 psi                      Okay, Fb allow >= Fb

Lid Total Weight - 938.3464 lbs  
on 4 anchors                      234.5866 lbs/anchor - tension  
DRA 01 055 anchors in 5000 psi concrete  
Allowable Anchor Tension - 1340 lbs  
Allowable Concrete Tension - 2020 lbs                      Anchor is Okay in Tension

Using sling at 45 degrees - tension equals shear  
Allowable Anchor Shear - 750 lbs  
Allowable Concrete Shear - 1140 lbs                      Anchor is okay in Shear

Maximum load in each of 4 chains (at 45 degrees)  
331.7555 lbs

Lifting Unit DRL01 - 2000 lbs                      Product Okay  
Lok-A-Loy Connecting Link 5/16" - 5700 lbs                      Product Okay  
Spectrum 10 Alloy Chain 5/16" - 5700 lbs                      Product Okay  
All four chains are connected to Master Link  
A-1342N Master Link Assembly X3 - 17100 lbs                      Product Okay

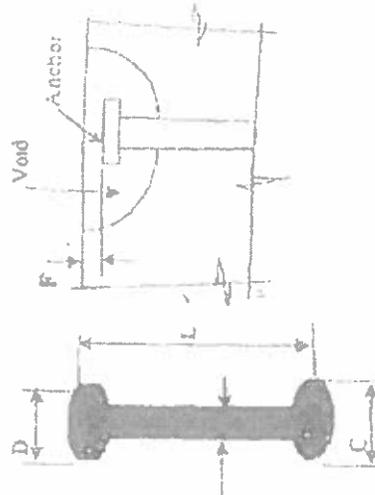
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 Project: Pinelawn Memorial Park  
 Contract No.:

Double/Quad Vault Design

Sheet No. 15 of 21

HEADED STUD LIFTING SYSTEMS - DATA SHEET



DR Series HEADED STUD ANCHORS

Part No.	Nominal System Capacity	Lifter Code	Body Diameter B (in.)	Base Diameter C (in.)	Head Diameter D (in.)	Head Recess F (in.)
DRA 01 XXX	1 Ton	131	3/8	1	3/4	3/8
DRA 02 XXX	2 Ton	251	9/16	1-3/8	1-1/16	7/16
DRA 04 XXX	4 Ton	51	3/4	2	1-7/16	5/8
DRA 08 XXX	8 Ton	101	1-1/8	2-3/4	1-7/8	5/8
DRA 12 XXX	12 Ton	151	1-1/2	3-3/8	2-3/4	5/8
DRA 16 XXX	16 Ton	201	1-1/2	3-7/8	2-3/4	5/8

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Anchor Part No.	Anchor Length L [in]	Weight per 100 pieces [lb]	Suggested Edge Distance E [in]	Unreinforced Tension Leads			Unreinforced Shear Loads			
				Allow. Load at 2,200 psi T <sub>AS2</sub> [lb]	Limiting Concrete Strength LCS [psi]	Concrete Tension Factor CTF	Allow. Load at 2,200 psi V <sub>AS2</sub> [lb]	Limiting Concrete Strength LCS [psi]	Concrete Shear Factor CSF	
DRA 01 055	2-3/16	15.4	3-3/4	1,340	5,250	28.62	750	1,240	> 6,000	16.08
DRA 01 065	2-9/16	16.4	4-1/2	1,680	3,350	35.83	1,020	1,680	> 6,000	21.78
DRA 01 085	3-3/8	18.5	5-3/4	2,070	< 2,000	51.85	1,500	2,070	4,160	32.14
DRA 01 120	4-11/16	22.0	7-3/4	2,070	< 2,000	84.67	2,070	2,070	< 2,000	50.29
DRA 01 240	9-7/16	34.2	14-3/4	2,070	< 2,000	229.0	2,070	2,070	< 2,000	132.0

NOTE: Allowable Loads provide a Factor of Safety of approximately 4:1 in normal weight concrete.

Insert Part No.	Nominal Capacity x Length	Edge Distance E [in]	Normal Weight Concrete Strengths								
			2,000 psi	2,500 psi	3,000 psi	3,500 psi	4,000 psi	4,500 psi			
DRA 01 055	1 T x 2-3/16	3-3/4	1,280	1,340	1,430	1,570	1,690	1,810	1,920	2,070	2,070
DRA 01 065	1 T x 2-9/16	4-1/2	1,600	1,680	1,790	1,960	2,070	2,070	2,070	2,070	2,070
DRA 01 085	1 T x 3-3/8	5-3/4	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070
DRA 01 120	1 T x 4-11/16	7-3/4	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070
DRA 01 240	1 T x 9-7/16	14-3/4	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070

Insert Part No.	Nominal Capacity x Length	Edge Distance E [in]	Normal Weight Concrete Strengths								
			2,000 psi	2,500 psi	3,000 psi	3,500 psi	4,000 psi	4,500 psi			
DRA 01 055	1 T x 2-3/16	3-3/4	720	750	800	880	950	1,020	1,080	1,140	1,190
DRA 01 065	1 T x 2-9/16	4-1/2	970	1,020	1,090	1,190	1,290	1,380	1,460	1,540	1,600
DRA 01 085	1 T x 3-3/8	5-3/4	1,440	1,500	1,610	1,760	1,900	2,050	2,070	2,070	2,070
DRA 01 120	1 T x 4-11/16	7-3/4	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070
DRA 01 240	1 T x 9-7/16	14-3/4	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070

f.s = 4.0

Client: Creter Vault

Double/Quad Vault Design

Sheet No. 17 of 21

Project: Pinelawn Memorial Park

Contract No.:

## DR Lifting System

# CONAC

Concrete Product Solutions

### Lifting Units

For use with DR Anchors. Rotates on the anchor to the direction of load. System Code is stamped on each unit to match with the correct anchor type.



Part Number	System Code	System Capacity Tons
Lifting Eye 1T	1.3	1
Lifting Eye 2T	2.5	2
Lifting Eye 4T	5	4
Lifting Eye 8T	10	6 & 8
Lifting Eye 16T	20	12 & 16



Part Number	System Code	System Capacity Tons
DRL01	1.3	1
DRL02	2.5	2
DRL04	5	4
DRL08	10	6 & 8
DRL16	20	12 & 16

F.S. = 9.0

### Magnetic Recess Former

This steel body is turned from solid material and fitted with a high-performance magnetic system, providing a high-powered magnet for anchor purposes. The magnetic surface is sealed, protecting the system against corrosion and damages.



Part Number	System Code	System Capacity Tons	Recess Diam. X Depth
KA-13m	1.3	1	2 5/16" X 3/16"
KA-25m	2.5	2	2 7/8" X 7/16"
KA-50m	5	4	3 11/16" X 7/8"
KA-75m-12	10	8	4 5/8" X 5/16"
KA-13Gm			Rubber Seal For Magnet
KA-25Gm			Rubber Seal For Magnet
KA-50Gm			Rubber Seal For Magnet
KA-75m			Rubber Seal For Magnet

### Rubber Recesses

Used to Recess DR Anchors relative to the concrete surface. Each Rubber Recess requires one Wing Nut, Plate, and Stud Set to anchor it to the form.



Part Number	System Code	System Capacity Tons	Recess Diam. X Depth
DRR01	1.3	1	2-5/16" X 1-3/16"
DRR02	2.5	2	2-7/8" X 1-7/16"
DRR04	5	4	3-11/16" X 1-7/8"
DRR08	10	6 & 8	4-5/8" X 2-5/16"
DRR16	20	12 & 16	4-5/8" X 2-5/16"

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## Grade 100 Alloy Chain

### SPECTRUM 100<sup>®</sup> ALLOY CHAIN



- Alloy Steel
- Heat Treated
- 25% stronger than Grade 80 Alloy Chain
- Permanently embossed with CC (Crosby Group) and 10 (Grade).
- Finish - Black Thermadep Coating
- Proof Tested at 2 times the Working Load Limit with certification
- Standard container - fiber drum

### Grade 100 Alloy Chain recommended for overhead lifting applications

Chain Size (in.)	Chain Size (mm)	Weight (lb)	Working Load Limit (lb)	Minimum Ultimate Load (lb)	Maximum Ultimate Load (lb)	Proof Load (lb)	Minimum Breaking Load (lb)	Maximum Breaking Load (lb)
9/32 (1/4)	7	273770	500	276	4300	87	42	50
5/16	8	273789	500	349	5700	101	49	100
3/8	10	273738	500	384	8000	123	50	125
1/2	12	273747	300	612	15000	157	77	161
5/8	16	273756	200	890	22000	193	93	202

\* Proof loaded at 2 times Working Load Limit. Minimum Ultimate Load is 4 times the Working Load Limit.

### Fatigue Rated Crosby 8/10<sup>®</sup>

#### A-1337



- Suitable for use with both Grade 80 and Grade 100 chain.
- Individually Proof Tested at 2-1/2 times Working Load Limit with certification.
- Locking system that provides for simple assembly and disassembly - no special tools needed.
- 25% stronger than Grade 80
- Meets ASTM A-952-95 standards for Grade 100 chain fittings.
- Forged Alloy Steel - Quenched and Tempered.
- Fatigue rated.

### LOK-A-LOY<sup>®</sup> 10 Alloy Connecting Link



Chain Size (in.)	Chain Size (mm)	Weight (lb)	Working Load Limit (lb)	Minimum Ultimate Load (lb)	Maximum Ultimate Load (lb)	Proof Load (lb)	Minimum Breaking Load (lb)	Maximum Breaking Load (lb)
9/32 (1/4)	7	1015179	50	29	4300	87	42	50
5/16	8	1015178	50	33	5700	101	49	100
3/8	10	1015127	40	73	8000	123	50	125
1/2	12	1015156	30	167	15000	157	77	161
5/8	16	1015145	20	286	22000	193	93	202
3/4	20	1015154	15	500	36000	241	117	249
7/8	22	1015163	12	750	47000	306	146	314
1	25	1015172	10	1101	58000	372	177	390
1 1/4	32	1015181	7	2035	90000	450	213	461

\* Minimum Load is 1 times the Working Load Limit. For LOK-A-LOY 10 Alloy see page 223.

Harrison-Hannett, P.C. Consulting Engineers  
 40 Knowles Street Pennington, NJ 08534  
 609-818-1808 Fax 609-818-1809

## Grade 100 Alloy Master Links



Creedy 8/10

### A-1342N



- Alloy Steel - Quenched and Tempered.
- Individually proof tested to values shown with certification.
- Proof tested with fixture sized to prevent localized point loading per ASTM A952
- Proof test certification shipped with each link.
- All sizes are drop forged.
- Link for the Platinum Color - Creedy Grade 100 Alloy Products
- Engineered Flat for use with S-1325A coupler link



### A-1342N Master Link

A-1342N Size		A-1342N Designation Marking	A-1342N Stock No.	Working Load Limit (lbs.)	Proof Load (lbs.)	Weight Each (lbs.)	Dimensions (in.)		
(in.)	(mm)						A	B	C
1/4	6.35	X 1	1011403	9000	17200	1.1	50	2.50	5.00
5/16	8	X 2	1011412	11400	22400	1.7	79	2.75	5.50
3/8	10	X 3	1011421	17800	32500	2.1	93	3.00	6.00
1/2	13	X 4	1011430	30000	60500	3.1	129	4.00	8.00
5/8	16	X 5	1011439	42200	84400	4.0	174	5.00	9.00
3/4	19	X 6	1011448	70500	141200	4.8	193	5.25	10.50
7/8	22	X 7	1011457	83400	176800	5.3	218	5.00	11.00

Maximum Ultimate Load is 4 times the Working Load Limit

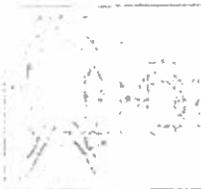


Creedy 8/10

### A-1345N



- Alloy Steel - Quenched and Tempered
- Individually proof tested to values shown with certification.
- Proof tested with fixture sized to prevent localized point loading per ASTM A952
- Proof test certification shipped with each link.
- All sizes are drop forged.
- Link for the Platinum Color - Creedy Grade 100 Alloy Products
- Engineered Flat for use with S-1325A coupler link



### A-1345N Master Link Assembly

A-1345N Designation Marking		A-1345N Stock No.	Grade 100 Chain Size		Working Load Limit (lbs.)	Proof Load (lbs.)	Weight Each (lbs.)	Dimensions (in.)							
(in.)	(mm)		(in.)	(mm)				A	B	C	D	E	F	G	
X 7	1011501	10	254	6	2000	4000	0.9	70	2.25	5.50	50	1.57	1.35	34	
X 8	1011510	11	279.4	7	2700	5400	1.2	81	2.90	6.30	56	1.77	1.54	36	
X 9	1011519	12	304.8	8	3600	7200	1.5	93	3.00	8.00	63	1.97	1.74	38	
X 10	1011528	13	330.2	9	4500	9000	1.8	105	3.00	9.00	70	2.17	1.94	40	
X 11	1011537	14	355.6	10	5400	10800	2.1	117	3.00	10.00	77	2.37	2.14	42	
X 12	1011546	15	381.0	11	6300	12600	2.4	129	3.00	11.00	84	2.57	2.34	44	
X 13	1011555	16	406.4	12	7200	14400	2.7	141	3.00	12.00	91	2.77	2.54	46	
X 14	1011564	17	431.8	13	8100	16200	3.0	153	3.00	13.00	98	2.97	2.74	48	
X 15	1011573	18	457.2	14	9000	18000	3.3	165	3.00	14.00	105	3.17	2.94	50	
X 16	1011582	19	482.6	15	9900	19800	3.6	177	3.00	15.00	112	3.37	3.14	52	
X 17	1011591	20	508.0	16	10800	21600	3.9	189	3.00	16.00	119	3.57	3.34	54	
X 18	1011600	21	533.4	17	11700	23400	4.2	201	3.00	17.00	126	3.77	3.54	56	
X 19	1011609	22	558.8	18	12600	25200	4.5	213	3.00	18.00	133	3.97	3.74	58	
X 20	1011618	23	584.2	19	13500	27000	4.8	225	3.00	19.00	140	4.17	3.94	60	
X 21	1011627	24	609.6	20	14400	28800	5.1	237	3.00	20.00	147	4.37	4.14	62	
X 22	1011636	25	635.0	21	15300	30600	5.4	249	3.00	21.00	154	4.57	4.34	64	
X 23	1011645	26	660.4	22	16200	32400	5.7	261	3.00	22.00	161	4.77	4.54	66	
X 24	1011654	27	685.8	23	17100	34200	6.0	273	3.00	23.00	168	4.97	4.74	68	
X 25	1011663	28	711.2	24	18000	36000	6.3	285	3.00	24.00	175	5.17	4.94	70	
X 26	1011672	29	736.6	25	18900	37800	6.6	297	3.00	25.00	182	5.37	5.14	72	
X 27	1011681	30	762.0	26	19800	39600	6.9	309	3.00	26.00	189	5.57	5.34	74	
X 28	1011690	31	787.4	27	20700	41400	7.2	321	3.00	27.00	196	5.77	5.54	76	
X 29	1011699	32	812.8	28	21600	43200	7.5	333	3.00	28.00	203	5.97	5.74	78	
X 30	1011708	33	838.2	29	22500	45000	7.8	345	3.00	29.00	210	6.17	5.94	80	
X 31	1011717	34	863.6	30	23400	46800	8.1	357	3.00	30.00	217	6.37	6.14	82	
X 32	1011726	35	889.0	31	24300	48600	8.4	369	3.00	31.00	224	6.57	6.34	84	
X 33	1011735	36	914.4	32	25200	50400	8.7	381	3.00	32.00	231	6.77	6.54	86	
X 34	1011744	37	939.8	33	26100	52200	9.0	393	3.00	33.00	238	6.97	6.74	88	
X 35	1011753	38	965.2	34	27000	54000	9.3	405	3.00	34.00	245	7.17	6.94	90	
X 36	1011762	39	990.6	35	27900	55800	9.6	417	3.00	35.00	252	7.37	7.14	92	
X 37	1011771	40	1016.0	36	28800	57600	9.9	429	3.00	36.00	259	7.57	7.34	94	
X 38	1011780	41	1041.4	37	29700	59400	10.2	441	3.00	37.00	266	7.77	7.54	96	
X 39	1011789	42	1066.8	38	30600	61200	10.5	453	3.00	38.00	273	7.97	7.74	98	
X 40	1011798	43	1092.2	39	31500	63000	10.8	465	3.00	39.00	280	8.17	7.94	100	
X 41	1011807	44	1117.6	40	32400	64800	11.1	477	3.00	40.00	287	8.37	8.14	102	
X 42	1011816	45	1143.0	41	33300	66600	11.4	489	3.00	41.00	294	8.57	8.34	104	
X 43	1011825	46	1168.4	42	34200	68400	11.7	501	3.00	42.00	301	8.77	8.54	106	
X 44	1011834	47	1193.8	43	35100	70200	12.0	513	3.00	43.00	308	8.97	8.74	108	
X 45	1011843	48	1219.2	44	36000	72000	12.3	525	3.00	44.00	315	9.17	8.94	110	
X 46	1011852	49	1244.6	45	36900	73800	12.6	537	3.00	45.00	322	9.37	9.14	112	
X 47	1011861	50	1270.0	46	37800	75600	12.9	549	3.00	46.00	329	9.57	9.34	114	
X 48	1011870	51	1295.4	47	38700	77400	13.2	561	3.00	47.00	336	9.77	9.54	116	
X 49	1011879	52	1320.8	48	39600	79200	13.5	573	3.00	48.00	343	9.97	9.74	118	
X 50	1011888	53	1346.2	49	40500	81000	13.8	585	3.00	49.00	350	10.17	9.94	120	

Maximum Ultimate Load is 4 times the Working Load Limit

Client: Creter Vault

Double/Quad Vault Design

Sheet No. 20 of 21

Project: Pinelawn Memorial Park

Contract No.:

Inside Shelf Design

7

Loads

Self Weight - 40 lbs max  
Coffin Weight - 400 lbs max

PVC Physical Properties

Modulus of Elasticity (E) - 1800000 psi  
Flexural Strength (Fb) - 15000 psi  
Tensile Yield Strength (Fy) - 15000 psi  
Shear Strength (Fv) - 4500 psi

Fiberglass Composite Member Properties

S = 0.089 in<sup>3</sup>  
A = 0.4005 in<sup>2</sup>  
I = 0.0391 in<sup>4</sup>

Shelf is constructed of 3 fiberglass reinforced composite members equally spaced  
assume loading can be up to 20% higher at one end

Maximum load on one pipe - 176 lbs

Assume loading will occur at 7.5 from face of concrete

Member span = 32.5 inches  
M = 1056 in-lbs  
V = 140.8 lbs

Resisting Moment

Mr = 1201.5 in-lbs      Okay      FS = 1.137784

Resisting Shear

Fvr = 2250 psi  
Vr = 405.5063 lbs      Okay      FS = 2.880016

Harrison-Hamnett, P.C. Consulting Engineers  
40 Knowles Street      Pernington, NJ 08534  
609-818-1808      Fax 609-818-1809

Client: Creter Vault

Double/Quad Vault Design

Sheet No. 21 of 21

Project: Pinelawn Memorial Park

Contract No.:

Plandice Technical Manual

# GENERAL INFORMATION

## Physical Properties of Charlotte Pipe® ABS and PVC Materials\*

PROPERTY	UNITS	ABS	ASTM NO.	PVC	ASTM NO.
Specific Gravity	g/cc	1.05	D 792	1.40	D 792
Tensile Strength (73°F) Minimum	Psi	4,500	D 638	7,000	D 638
Modulus of Elasticity in Tension (73°F) Minimum	Psi	240,000	D 638	400,000	D 638
Flexural Strength (73°F)	Psi	10,585	D 790	14,000	D 790
Impact (notched at 73°F) Minimum	ft lb/ in. of notch	6.00	D 256	0.65	D 256
Hardness (Durometer D)		70	D 2240	80 ± 3	D 2240
Hardness (Rockwell R)		100	D 785	110 - 120	D 785
Compressive Strength (73°F)	Psi	7,000	D 695	9,600	D 695
Hydrostatic Design Stress	Psi	N/A		2,000	D 1598
Coefficient of Linear Expansion	in./ in./ °F	5.5 x 10 <sup>-5</sup>	D 696	3.0 x 10 <sup>-5</sup>	D 696
Heat Distortion Temperature at 264 psi Minimum	degrees F	180	D 648	160	D 648
Coefficient of Thermal Conductivity	BTU/ hr/sq ft/ °F/ in.	1.1	C 177	1.2	C 177
Specific Heat	BTU/ °F/lb	0.35	D 2766	0.25	D 2766
Water Absorption (24 hrs at 73°F)	% weight gain	0.40	D 570	.05	D 570
Cell Classification - Pipe		42222	D 3965	12454	D 1784
Cell Classification - Fittings		32222	D 3965	12454	D 1784
Burning Rate				Self Ext.	D 635
Burning Class				V-0	UL 94**

\*Above data is based upon information provided by the raw material manufacturers. It should be used only as a recommendation and not as a guarantee of performance. \*\*Underwriters Laboratories standard

40 Knowles Street  
609-818-1808

Pennington, NJ 08534  
Fax 609-818-1809

June 9, 2020

Justin Locke  
Pinelawn Memorial Park  
P.O. Box 420  
Farmingdale, NY 11735

**RE: PINELAWN MEMORIAL PARK  
PERCOLATION TESTS**

Dear Mr. Locke:

Savik & Murray performed percolation tests at various locations in four (4) areas per the attached letter and test results on April 5, 2017.

All tests exhibited excellent drainage characteristics.

You are now proposing to install crypts on adjacent land bordering the prior test areas.

It is my opinion this proposed area will exhibit the same drainage characteristics as the adjacent areas and therefore additional percolation tests are not required.

If you should have any questions, please do not hesitate to call.

Very truly yours,  
SAVIK & MURRAY



Thomas E. Murray, P.E.

April 14, 2017

Justin Locke  
P.O. Box420  
Farmingdale, NY 11735

**RE: PERCOLATION TESTS**  
**SAVIK & MURRAY PROJECT NO.: 217020**

Dear Mr. Locke:

Four (4) percolation tests were performed at various locations (Adams Dr., Amagansett Ave., Greenlawn Ave., and Samuel Hofstader Memorial Dr.) on April 5, 2017.

The material is free draining with excellent drainage characteristics.

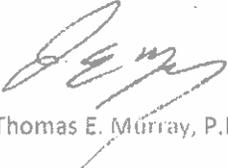
The percolation tests show that 5" of water will drain in 32 seconds to 3 minute, 24 seconds. These areas exhibit good drainage capabilities.

The crypts can be installed on the native soil which complies with Section (201.17 (b)(2), (c)iii and (c)iv)) of the Cemetery Law Manual.

The percolation test results are attached.

If you should have any questions, please do not hesitate to call.

Very truly yours,  
SAVIK & MURRAY



Thomas E. Murray, P.E.

# UNIVERSAL

Testing & Inspection Services, Inc. • Drilling & Boring Contractors • Testing Labs

**Corporate Headquarters**  
 73 Otis St., W. Babylon, NY 11704  
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[www.universal-testing.com](http://www.universal-testing.com)

LLW#: \_\_\_\_\_  
 DOB#: \_\_\_\_\_  
 FID#: \_\_\_\_\_

Page 1 of \_\_\_\_\_  
 Date: 4-5-17  
 Time in / out: 9:00am/3:00pm  
 UTIS Report #: 17-G129 tm

## FIELD NARRATIVE SPECIAL INSPECTION REPORT

<b>Client:</b> Savik & Murray	<b>UTIS Inspector:</b> Robert Morley
2150 Smithtown Ave., Ronkonkoma NY 11779	<b>General Contractor:</b> _____
<b>Project:</b> Pinelawn Cemetary	<b>G.C. Representative:</b> Jeff Patenjo
<b>Job Location:</b> Wellwood Ave, Farmingdale	<b>Sub-Contractor:</b> _____
<b>Reference Drawings</b>	
<b>By:</b> _____	<b>Rev #:</b> _____ <b>Revision Date:</b> _____
<b>Have reference drawings been approved by ARC/ENG:</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No <b>Approval Date:</b> _____
<b>Samples (Type):</b> Percolation Tests	<b>Weather &amp; Temp:</b> 40 Raining °F
<b>Construction Activities:</b> (Indicate activities observed)	
<p>All tests were performed 6' below existing grade. 4" inside diameter pipe was used for all tests. Pipe was filled to 4' below grade. Percolation test was performed with a continuous falling head. All tests were performed twice consecutively, in the same location. Tests were measured in time by inch, to 5" inches, below start of test.</p>	
<b>1<sup>ST</sup> LOCATION (ADEMS DRIVE)</b>	
TEST #1	TEST #2
1" 1 MINUTE 7 SECONDS	1" 1 MINUTE 33 SECONDS
2" 1 MINUTE 59 SECONDS	2" 2 MINUTES 27 SECONDS
3" 3 MINUTES 24 SECONDS	3" 3 MINUTES 40 SECONDS
4" 4 MINUTES 57 SECONDS	4" 4 MINUTES 41 SECONDS
5" 6 MINUTES 28 SECONDS	5" 5 MINUTES 45 SECONDS
<b>2<sup>ND</sup> LOCATION (AMAGANSETT AVE.)</b>	
TEST #1	TEST #2
1" 15 SECONDS	1" 55 SECONDS
2" 29 SECONDS	2" 2 MINUTES
3" 43 SECONDS	3" 3 MINUTES 22 SECONDS
4" 1 MINUTE 11 SECONDS	4" 4 MINUTES 42 SECONDS
5" 1 MINUTE 38 SECONDS	5" 6 MINUTES 51 SECONDS
<b>3<sup>RD</sup> LOCATION (GREENLAWN AVE.)</b>	
TEST #1	TEST #2
1" 10 SECONDS	1" 14 SECONDS
2" 21 SECONDS	2" 27 SECONDS
3" 32 SECONDS	3" 38 SECONDS
4" 49 SECONDS	4" 49 SECONDS
5" 59 SECONDS	5" 1 MINUTE 3 SECONDS
<b>4<sup>TH</sup> LOCATION (SAMUEL HOFSTADER MEMORIAL DR.)</b>	
TEST #1	TEST #2

The Field Representative of Universal Testing is on the site solely to observe/identify operations of the contractor(s), observe conformance with contract documentation/specifications and report those daily findings to the client. The presence and activities therein does NOT relieve the contractor(s) obligation to meet contractual, specification and code requirements. The contractor retains sole responsibility for site safety, methods/means, sequences of construction and frequency of inspections, testing, engineering and general observation therein. This report relates only to the items and/or exact test method inspected/located and is confidential property of Universal and its client(s). Information contained in this report may not be published or reproduced without written permission from the Universal group. Failure to do so may result in legal obligations on your part. Questions or comments please call us at: 1.855.UTEST47

REV D. 9/12

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[www.universaltest.com](http://www.universaltest.com)

LLW#: \_\_\_\_\_  
 DOB#: \_\_\_\_\_  
 FID#: \_\_\_\_\_

Page 1 of
Date: 4-5-17
Time in / out: 9:00am/3:00pm
UTIS Report #: 17-6129 tm

## FIELD NARRATIVE SPECIAL INSPECTION REPORT

1' 36 SECONDS 2' 1 MINUTE 12 SECONDS 3' 1 MINUTE 54 SECONDS 4' 2 MINUTES 45 SECONDS 5' 3 MINUTES 35 SECONDS	1' 43 SECONDS 2' 1 MINUTE 31 SECONDS 3' 2 MINUTES 18 SECONDS 4' 3 MINUTES 7 SECONDS 5' 3 MINUTES 59 SECONDS
Visitors: _____ Representing: _____	
Forms Attached: <input type="checkbox"/> Yes <input type="checkbox"/> No Specify form(s) _____	
Follow-up from prior report: <input type="checkbox"/> Yes <input type="checkbox"/> No Date of prior report: _____	
Non-conformance corrected: _____	
What, in particular, should be observed, checked, or tested during the next visit?	
Equipment used during inspection:	UTIS Owned   Rented   Observed
Calibration Number of Equipment (if applicable):	Calibration Date:

UTIS SI Representative: Robert Morley Date: 4-5-17

Reviewed By: Fabio Scaldasferri Date: 4-7-17

# **Exhibit 7**

## **Pinelawn's Conflict of Interest Policy**

# PINELAWN CEMETERY

## Conflict of Interest Policy

### *ARTICLE I. PURPOSE*

The purpose of this Conflicts of Interest Policy (“**Policy**”) is to protect the interests of Pinelawn Cemetery (“**Pinelawn**”) when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or Director of Pinelawn or other Interested Person, as such term is defined in this Policy. Pinelawn’s directors, officers, and other Interested Persons, owe a duty of loyalty to Pinelawn and must act in good faith and in Pinelawn’s best interests, rather than in their own interests or the interests of any other person or entity. This Policy is designed to ensure that the Board of Directors (“**Board**”) and Board committees make decisions in an objective manner without undue influence by officers, Directors or other Interested Persons, and sets for the procedures for monitoring, reporting, review and oversight of and review, approval or ratification of any action taken in connection with, conflicts of interest and related party transactions. Pinelawn encourages individuals to avoid conflicts of interest in appearance and in fact. This Policy is intended to supplement but not replace any applicable state and federal law (“**Applicable Law**”) governing conflicts of interest applicable to not-for-profit and charitable corporations. To the extent there is a conflict or inconsistency between the provisions of this Policy and Applicable Law, the provisions of Applicable Law shall govern.

### *ARTICLE II. DEFINITIONS*

Section 2.1 **Affiliate.** An affiliate of Pinelawn is a person or entity that is directly or indirectly, through one or more intermediaries, controlled by, in control of, or under common control with Pinelawn.

Section 2.2 **Interested Person.** Any Director, officer, member of a committee with Board-delegated powers, or Key Person, or the Family, as defined below, of any such individual, who has a direct or indirect financial interest, as defined below, is an interested person (“**Interested Person**”).

Section 2.3 **Financial Interest.** A person has a financial interest if the person, or a Family member has, directly or indirectly, through business, investment, an actual or potential ownership or investment interest in, or any compensation arrangement with, any entity with which Pinelawn (i) has a transaction or arrangement, (ii) is in negotiation for a transaction or arrangement or (iii) is likely to be in direct competition.

Section 2.4 **Family.** A spouse, ancestor, child, grandchild, great-grandchild, sibling, half-sibling, or a spouse of the individual’s child, grandchild, great-grandchild, sibling or parent.

Section 2.5 **Key Person.** Any person, other than a director or officer, whether or not an employee of the corporation, who (i) has responsibilities, or exercises powers or influence over the corporation as a whole similar to the responsibilities, powers, or influence of directors and officers; (ii) manages the corporation, or a segment of the corporation that represents a substantial portion of the activities, assets, income or expenses of the corporation; or (iii) alone or with others controls or determines a substantial portion of the corporation’s capital expenditures or operating budget.

Section 2.6 **Related Party.** (I) Any Director, Officer, Key Person of Pinelawn or any Affiliate of Pinelawn, or any of their relatives, or any entity in which any of those individuals has a thirty five percent (35%) or greater ownership or beneficial interest or in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of five percent (5%).

Section 2.7 **Related Party Transaction.** Any transaction, agreement or other arrangement in which a related party has a financial interest and in which Pinelawn or an Affiliate is a participant, except that a transaction shall not be a related party transaction if: (i) the transaction or the related party's financial interest in the transaction is de minimis, (ii) the transaction would not customarily be reviewed by the board or boards of similar organizations in the ordinary course of business and is available to others on the same or similar terms, or (iii) the transaction constitutes a benefit provided to a related party solely as a member of a class of the beneficiaries that the corporation intends to benefit as part of the accomplishment of its mission which benefit is available to all similarly situated members of the same class on the same terms. The Board shall review any proposed Related Party Transaction in the same manner as a Conflict of Interest pursuant to the terms of this Policy.

### **ARTICLE III. CONFLICTS OF INTEREST**

Section 3.1 **Conflict of Interest.** Conflicts of interest arise whenever Pinelawn's interests come into conflict with a financial or personal interest of an Interested Person, or when an Interested person's personal or financial interest could be viewed as affecting his or her objectivity or independence in fulfilling his duties to Pinelawn. Examples of situations where Conflicts of Interest may arise include but are not limited to the following:

- (a) A compensation arrangement or other interest in a transaction with Pinelawn;
- (b) a compensation arrangement or other interest in or affiliation with an entity or individual that: (i) sells goods or services to, or purchases goods or services from, Pinelawn; (ii) competes with Pinelawn; or (iii) Pinelawn has, or is negotiating, or contemplating negotiating, any other transaction or arrangement with;
- (c) an Interested Person having the ability to use his or her position, or confidential information or the assets of Pinelawn, to his or her (or an affiliated party's) personal advantage or for an improper or illegal purpose;
- (d) an Interested Person soliciting or accepting any gift, or other favor where such gift might create the appearance of influence over Pinelawn (other than gifts of nominal value);
- (e) an Interested Person acquiring any property or other rights in which Pinelawn has or the Interested Person knows or has reason to believe at the time of acquisition that Pinelawn is likely to have, an interest;
- (f) an Interested Person having been indebted to Pinelawn, other than for amounts due for ordinary travel and expense advances;
- (g) any other circumstance that may, in fact or in appearance, make it difficult for the Interested Person to exercise independent, objective judgment or otherwise perform effectively.

**ARTICLE IV  
PROCEDURES**

Section 4.1 **Duty to Disclose.** In connection with any actual or possible conflicts of interest, an Interested Person must disclose the existence of his or her Financial Interest or the Related Party Transaction and all material facts to the Board. Such disclosure shall be made either through an annual questionnaire required under Article VI or, when a conflict not disclosed on the questionnaire, at such time as it otherwise arises.

Section 4.2 **Determining Whether a Conflict of Interest Exists.** Any person who has disclosed a Financial Interest or Related Party Transaction and all material facts related thereto, shall not participate in any Board and/or Board committee deliberations and vote regarding the existence and resolution of a conflict of interest except to provide any additional information relevant to the financial interest. The remaining Board members shall decide, by majority vote, if a conflict of interest exists and shall document its conclusions as to whether a conflict of interest exists with regard to such disclosure in its meeting minutes.

Section 4.3 **Procedures for Addressing a Conflict of Interest or Related Party Transaction.** Once the disinterested members of the Board have determined that a conflict of interest exists with respect to a particular transaction or arrangement or where a Related Party has disclosed a Related Party Transaction:

(a) The Board, or a disinterested person or committee appointed by the Chair of the Board when appropriate, shall investigate alternatives to the proposed transaction or arrangement. In making its determination, the Board, disinterested person, or committee, will consider, without limitation:

- (i) alternative transactions to the extent available;
- (ii) Pinelawn's mission and resources;
- (iii) the possibility of creating an appearance of impropriety that might impair the confidence in, or the reputation of Pinelawn;
- (iv) whether the conflict may result in any private inurement, excess benefit transaction or impermissible private benefit under applicable laws governing nonprofit tax exempt organizations.

If undertaken by a committee or disinterested person, the determination and underlying findings shall be reported to the Board.

(b) After exercising due diligence, the Board shall determine whether (i) the proposed transaction is fair, reasonable and in the Pinelawn's best interest, (ii) Pinelawn can obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a conflict of interest or a Related Party Transaction and (iii) that the transaction will not result in a detriment to Pinelawn's reputation or a violation of applicable law.

(c) If a more advantageous transaction or arrangement is not reasonably attainable under circumstances that would not give rise to a conflict of interest or a Related Party Transaction, the Board shall determine by a majority vote of the disinterested Directors or committee members whether the transaction or arrangement is in Pinelawn's best interest and for its own benefit and whether the transaction is fair and reasonable to Pinelawn and shall make its decision as to whether to enter into the transaction or arrangement in conformity with such determination.

(d) The Interested Person shall leave the room while the matter giving rise to the conflict is deliberated and voted on and only disinterested Directors or committee members may vote to determine whether to approve the transaction or arrangement, although the Interested Person or Related Party may provide the Board or committee with information related to such transaction prior to such deliberations. To the extent permitted by Applicable Law and Pinelawn's governing documents, Interested Persons or a Related Party may be counted in determining the presence of a quorum at a meeting of the Board or committee where a potential conflict of interest has been disclosed.

**Section 4.4.      *Violations of the Conflicts of Interest Policy.***

(a) If the Board or committee has reasonable cause to believe that an Interested Person has failed to disclose actual or possible conflicts of interest or a Related Party Transaction, it shall inform the Interested Person of the basis for such belief and afford the Interested Person an opportunity to explain the alleged failure to disclose.

(b) If, after hearing the response of the member and making such further investigation as may be warranted in the circumstances, the Board or committee determines that the Interested Person has in fact failed to disclose an actual or possible conflict of interest, it shall take such action as it considers appropriate, including dismissing such Interested Person from the Board and termination of employment if warranted.

**Section 4.5      *Records of Proceedings.*** When the Board convenes to address a disclosed conflict of interest, the Board shall maintain records of the proceeding which shall contain the following:

(a) the names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest or a Related Party Transaction, a general statement as to the nature of the Financial Interest or a Related Party Transaction, any action taken to determine whether a conflict of interest was present, and the Board's or committee's decision as to whether a conflict of interest in fact existed.

(b) the names of the persons who were present for discussions and votes relating to the transaction or arrangement, a summary of the content of the discussion that contains the type of information regularly reported in Board or committee minutes and identifies whether any alternatives to the proposed transaction or arrangement were considered, and a record of any votes taken in connection therewith.

***ARTICLE V***  
***ANNUAL STATEMENTS***

**Section 5.1      *Annual Statement.*** Each Director, officer, member of a committee with Board-delegated powers, and Key Person shall annually sign a statement which affirms that such person has:

- (a) received a copy of this Policy;
- (b) read and understood this Policy;
- (c) agreed to comply with this Policy;

(d) understands that Pinelawn is a nonprofit organization and that in order to comply with New York State law and to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes; and

(e) disclosed activities and Financial Interests which may result in a conflict of interest or Related Party Transactions.

Section 5.2 **Conflicts of Interest Disclosure Statement.** Each Director, officer, member of a committee with board delegated powers and Key Persons shall sign the Conflicts of Interest Disclosure Statement then used by the Board of Directors for purposes of providing the Board with the information needed to implement this Policy. All such annual disclosures shall be presented to the Chair of the Board of Directors. A form of the annual disclosure is attached to this policy.

#### ***ARTICLE VI COMPENSATION***

Section 6.1 **Fixing Compensation.** The Board shall have the authority to fix the compensation of directors for services in any capacity.

Section 6.2 **Majority Vote Required.** The fixing of compensation of officers shall require the affirmative vote of a majority of the entire Board.

#### ***ARTICLE VII ANNUAL REVIEW***

Section 7.1 **Annual Review.** To ensure that Pinelawn operates in a manner consistent with its status as an organization exempt from federal income tax, the Board shall authorize and oversee an annual review of the administration of this conflict of interest policy. The Board may, but need not, seek the assistance of outside advisors in conducting such review. The review may be written or oral. The review shall consider the level of compliance with the policy, the continuing suitability of the policy, and whether the policy should be modified and improved.

#### ***ARTICLE VIII POLICY DISTRIBUTION***

Section 8.1 **Distribution of Policy.** A copy of this Policy shall be distributed to all directors, officers, and Key Persons of Pinelawn.

## Annual Conflict of Interest Statement

1. Name: \_\_\_\_\_  
 Date: \_\_\_\_\_

2. Please identify, to the best of your knowledge, any and all entities of which you are an officer, director, trustee, member, owner or employee and with which Pinelawn has a relationship:

\_\_\_\_\_

\_\_\_\_\_

3. Please identify, to the best of your knowledge as an Officer of Pinelawn, any and all transactions in which Pinelawn is a participant and in which you have or might have a financial or personal interest:

\_\_\_\_\_

\_\_\_\_\_

4. Have you or any Family member (as defined in the Conflict of Interest Policy) had or engaged in, or do you know of any other Interested Person, Related Party, or their Family that has engaged in, any of the following:

		Yes	No
a)	A direct or indirect interest (financial or otherwise) in a transaction, agreement or any other arrangement and in which Pinelawn or any Affiliate of Pinelawn participates?		
b)	A compensation arrangement or other interest in a transaction with Pinelawn.		
c)	A compensation arrangement or other interest in or affiliation with any entity or individual that: (i) sells goods or services to, or purchases goods or services from Pinelawn; (ii) competes with Pinelawn; or (iii) with whom/which Pinelawn has or is negotiating or contemplating negotiating any other transaction or arrangement?		
d)	Used your/their position or confidential information or Pinelawn's assets to your/their (or an affiliated party's) personal advantage or for an improper or illegal purpose?		
e)	Solicited or accepted any gift or favor where such gift or favor might create the appearance of influence or you/them (other than gifts or favors of nominal value or tokens of respect or friendship unrelated to any transaction)		
f)	Acquired any property or other rights in which Pinelawn has, or you/they know or have reason to believe at the time of acquisition that Pinelawn is likely to have an interest.		

g)	An opportunity related to the activities of Pinelawn that is available to Pinelawn or to you/them unless the Board has made an informed decision that Pinelawn will not pursue that opportunity?		
h)	Indebtedness to Pinelawn other than for amounts due for ordinary travel and expense advances.		
i)	Any other circumstances that may, in fact or in appearance, make it difficult for you/ them to exercise independent, objective judgment or otherwise perform effectively?		

If you answered yes to any of the above, please describe the relevant facts:

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To Be Completed by Directors Only:

		Yes	No
a)	Have you been an employee of Pinelawn or an Affiliate of Pinelawn within the last three years.		
b)	Do you have a relative who has been a Key Person of Pinelawn or an Affiliate of Pinelawn within the last three years?		
c)	Have you received and/or do you have a relative who has received more than \$10,000 in direct compensation from Pinelawn or an Affiliate of Pinelawn in any of the last three fiscal years (not including reasonable compensation or reimbursement for services as a director)?		
d)	Do you have a financial interest in and/or are you an employee of, any entity that has made payments to or received payments from Pinelawn or an Affiliate of Pinelawn in excess of the lesser of (a) \$25,000 or (b) 2% of such entity's consolidated gross revenue over the last three years (which payments do not include charitable contributions)? If so, what is or was the nature of your financial interest or relationship?		
e)	Do you have a relative who has a financial interest in and/or who is an officer of any entity that has made payments to or received payments from Pinelawn or an Affiliate of Pinelawn in excess of the lesser of (a) \$25,000 or (b) 2% of such entity's consolidated gross revenue over the last three years (which payments do not include charitable contributions)? If so, what is or was the nature of your relative's financial interest or relationship?		

If you answered yes to any of the foregoing, please describe the relevant facts:

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The answers to the foregoing questions are stated to the best of my knowledge and belief.

I also acknowledge that I have received a copy of, read and understood the conflict of interest policy and agree that I have adhered and will continue to adhere to such policies.

Additionally, I understand that in order to maintain its federal tax exemption, Pinelawn must engage in activities that accomplish one or more of its tax exempt purposes.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_