

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME 52044 PINELAWN CEMETERY	DATE – Reporting Year End 12/31/2021
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Other Receipts – Detail Schedule

SEE STMT # 1	\$ 9,871,301.00
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$

Other Receipts (must equal total
on line f on previous page.) \$ 9,871,301.00

Other Disbursements – Detail Schedule

SEE STMT # 2	\$ 25,461,670.00
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$

Other Disbursements (must equal
total on line r on previous page.) \$ 25,461,670.00

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

GENERAL FUND (GF) – SCHEDULE OF ACCOUNTS and BALANCES

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

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. SEE STMT # 3			\$ 19,334,175.00	\$ 16,296,468.00
2.			\$	
3.			\$	
4.			\$	
5.			\$	
Total of General Fund Assets at Reporting Year End			\$ 19,334,175.00	\$ 16,296,468.00

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

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME 52044 PINELAWN CEMETERY	DATE – Reporting Year End 12/31/2021
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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			\$ 93,275,792.00	\$ 78,629,121.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
A. Total of Permanent Maintenance Assets at Reporting Year End			\$ 93,275,792.00	\$ 78,629,121.00

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

PERMANENT MAINTENANCE (PM) FUND RECONCILIATION

1. PM Fund Balance – Beginning \$ 72,449,231.00

ADDITIONS TO PM

2. Allocations from Lot Sales (at least 10% of gross lot sales)	\$
3. Allocations from Interments (\$35 per interment)	\$ 168,385.00
4. Allocations from Installment Payments (from Part 5A)	\$ 1,937,208.00
5. Income (Interest and Dividends)	\$ 1,801,735.00
6. Realized Capital Gains	\$ 3,835,523.00
7. PM Loan Repayments	\$
8. Other Additions to PM	\$ 238,774.00

9. SUBTOTAL ADDITIONS (Lines 2 through 8) + \$ 7,981,625.00

WITHDRAWALS/DEDUCTIONS FROM PM

10. Transfer of Income (Interest and Dividends)	\$ 1,519,053.00
11. Realized Capital Losses	\$
12. PM Loans withdrawn	\$
13. Deduction of 2/3 of investment advisory fees on PM account	\$ 282,682.00

14. SUBTOTAL DEDUCTIONS (Lines 10 through 13) - \$ 1,801,735.00

15. Balance at Reporting Year End

(Line 1 plus Line 9, minus Line 14) \$ 78,629,121.00

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 12/31/2021
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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		CHECKING	\$ 73,342.00	\$ 73,342.00
2. GOLDMAN SACHS		MONEY MARKET	\$ 217,394.00	\$ 217,394.00
3. GOLDMAN SACHS		MUTUAL FUNDS	\$ 10,157,693.00	\$ 7,908,794.00
4. _____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	\$ _____	\$ _____
Total of Special Trust Fund Assets at Reporting Year End			\$ 10,448,429.00	\$ 8,199,530.00

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

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

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

☒ YES or ☐ NO

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

If you answered YES to this Question, go online to

<http://dos.ny.gov/cemetery-operators#file-annual-finacial-report> 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://dos.ny.gov/cemetery-operators#file-annual-finacial-report> and download and file Part Four B – Permanent Maintenance Loan Balance.

☐ YES or ☒ NO

3. Does your cemetery sell lots on an installment basis?

☒ YES or ☐ NO

If you answered YES to this question, go online to <http://dos.ny.gov/cemetery-operators#file-annual-finacial-report> and download and file Part Five A – Supporting Schedules.

4. Does your cemetery sell merchandise such as bronze markers or interment services on a pre-need basis?

☐ YES or ☒ NO

If you answered YES to this question, go online to <http://dos.ny.gov/cemetery-operators#file-annual-finacial-report> and download and file Part Five B – Supporting Schedules.

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

☒ YES or ☐ NO

If you answered YES to this question:

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

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

If you answered **NO to ALL** of the above five questions and your cemetery has less than \$1,000,000 in total financial assets,* **STOP HERE.**

You do not have to fill out any additional schedules.

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

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR A – PERPETUAL CARE TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
52044 PINELAWN CEMETERY	DECEMBER 31, 2021

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

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

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. SEE STMT #5			\$ 597,057.00	\$ 597,057.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
A. Total of Perpetual Care Assets at Reporting Year End			\$ 597,057.00	\$ 597,057.00

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

PERPETUAL CARE (PC) FUND RECONCILIATION

1 PC Fund Balance –

\$ 585,074.00

ADDITIONS TO PC

2 Allocations from Endowments	\$
3 Income (Interest and Dividends)	\$ 14,077.00
4 Realized Capital Gains	\$
5 Other Additions to PC	\$

6 SUBTOTAL ADDITIONS (Lines 2 through 5) + \$ 14,077.00

WITHDRAWALS/DEDUCTIONS FROM PM

7 Transfer of Income (Interest and Dividends)	\$ 2,094.00
8 Realized Capital Losses	\$
9 Deduction of 2/3 of investment advisory fees on PC account	\$

10 SUBTOTAL DEDUCTIONS (Lines 7 through 9) - \$ 2,094.00

11 Balance at Reporting Year End

(Line 1 plus Line 6, minus Line 10) \$ 597,057.00

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR B- PERMANENT MAINTENANCE TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
52044 PINELAWN CEMETERY	DECEMBER 31, 2021

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. Balance-End of Reporting Year* | \$ 0.00 |

*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, 2021
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INSTALLMENT PAYMENTS ON LOT SALES – RECEIVED CURRENT REPORTING YEAR

Schedule A

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

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

OR

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

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

Schedule A-1

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

Schedule A-2

1. Installment Payments Collected \$ 23,102,415.00
2. Less Payments Returned on Cancelled Installment Lot Sales (\$ 3,728,711.00)
3. Net Installment Lot Sales (Line 1 minus Line 2) \$ 19,373,704.00
4. PM Allocation 10 % of Line 3 SEE STMT #6 \$ 1,937,370.00

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.

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

52044 PINELAWN CEMETER
PART TWO - OPERATING STATEMENT
OTHER RECEIPTS - DETAIL SCHEDULE - STATEMENT 1

<u>Descriptions</u>	<u>Amount</u>
Grave Liners	906,624
Bronze - Receipts	5,024,526
Crypt Inscriptions	538,856
Grave Decorations	1,429,907
Record Services	63,097
Land Purchase Fund Distribution Receipts	188,477
Receipts From C/S - Land Lease Rental Income	398,049
Receipts From C/S - Town Of Babylon Prop. Tax	397,594
Cemetery - Credit Card Rebate	33,128
Allocable Items - Gas Tax Refunds	41,611
Honey Jar	4,128
Proceeds From Sale Of Equipment	86,578
Invest Income - Gains & Losses	758,726
Total Other Receipts	9,871,301

52044 PINELAWN CEMETERY
PART TWO - OPERATING STATEMENT
OTHER DISBURSEMENTS - DETAIL SCHEDULE

Description	Amount
Advertising - land	\$ 221,993.00
Advertising - mausoleum	491,488.00
Advertising - lawn crypts	853,406.00
Repurchases of deeded plots	1,289,949.00
Payroll related expenses	
Union welfare benefits	724,136.00
Union supplement pension contributions	160,103.00
Payroll taxes	850,708.00
Insurance	677,079.00
Non-union employee 401(k) plan contributions	163,838.00
Union employee 401(k) plan contributions	37,192.00
Retirement plan funding	10,256.00
Payments under deferred compensation plans	113,426.00
Materials, supplies, and services	
Interments	283,640.00
Grave liners	391,975.00
Entombments	95,158.00
Bronze plaques and foundations	711,719.00
Crypt inscription	103,840.00
Grave decorations	145,338.00
Allocable items	869,474.00
Current maintenance	4,093,320.00
Development	1,047,752.00
Pre-need bronze plaques and scrolls	1,550,329.00
Office expense	1,279,008.00
Association dues	2,248.00
Director and audit committee fees	124,850.00
Professional fees	848,283.00
Guard booth	94,211.00
Security	152,127.00
Mausoleum construction	1,512,479.00
Lawn crypts	429,531.00
Interment tax	416.00
Features	34,107.00
Distributions to land purchase funds	5,043,682.00
Land sales - refunds	7,401.00
Lawn crypt sales - refunds	90,060.00
Mausoleum sales - refunds	34,241.00
Interest paid	11,712.00
Administrative expense	63,854.00
Investment management fees	63,497.00
Town of Babylon property taxes	420,058.00
Land purchase fund certificate repurchases	1,617.00
Repayments of bank loan	31,933.00
Other disbursements awaiting refunds	330,236.00
Total Other Disbursements	\$ 25,461,670.00

52044 PINELAWN CEMETERY
 PART THREE - 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		CHECKING	\$ 2,724,522	\$ 2,724,522
2 BANK OF AMERICA		CHECKING	212,042	212,042
3 BANK OF AMERICA		CHECKING	109,716	109,716
4 BANK OF AMERICA		CHECKING	2,880	2,880
5 BANK OF AMERICA		MONEY MARKET	2,821	2,821
6 GOLDMAN SACHS		MONEY MARKET	7,312	7,312
7 GOLDMAN SACHS		MONEY MARKET	35,007	35,007
8 GOLDMAN SACHS		MONEY MARKET	84,136	84,136
9 GOLDMAN SACHS		MONEY MARKET	22	22
10 GOLDMAN SACHS		MONEY MARKET	2,006	2,006
11 GOLDMAN SACHS		MONEY MARKET	9,591	9,591
11 GOLDMAN SACHS		MONEY MARKET	6,007	6,007
10 GOLDMAN SACHS		BONDS	3,688,883	3,650,306
12 GOLDMAN SACHS		MUTUAL FUNDS	10,454,438	8,026,634
13 GOLDMAN SACHS		MUTUAL FUNDS	923,817	757,320
14 GOLDMAN SACHS		STOCKS	514,700	272,962
15 GOLDMAN SACHS		STOCKS	556,275	393,184
TOTAL OF GENERAL FUND ASSETS AT REPORTING YEAR END			\$ 19,334,175	\$ 16,296,468

52044 PINELAWN CEMETERY
 PART THREE - 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
1 GOLDMAN SACHS		MONEY MARKET
2 MORGAN STANLEY		MONEY MARKET
3 GOLDMAN SACHS		BONDS
4 GOLDMAN SACHS		BONDS
5 GOLDMAN SACHS		MUTUAL FUNDS
6 MORGAN STANLEY		PRIVATE EQUITY FUND
7 MORGAN STANLEY		PRIVATE EQUITY FUND
8 MORGAN STANLEY		PRIVATE EQUITY FUND
9 MORGAN STANLEY		PRIVATE EQUITY FUND
10 MORGAN STANLEY		PRIVATE EQUITY FUND
11 MORGAN STANLEY		PRIVATE EQUITY FUND
12 GOLDMAN SACHS		STOCKS
13 GOLDMAN SACHS		STOCKS
14 MORGAN STANLEY		PRIVATE EQUITY FUND

A. TOTAL OF PERMANENT MAINTENANCE ASSETS AT REPORTING YEAR END

BALANCE- REPORTING YEAR- END AT MARKET	BALANCE- REPORTING YEAR- END AT COST
\$ 107,077	\$ 107,077
569,840	569,840
17,318,767	17,217,324
2,503,211	2,534,457
62,406,930	49,434,664
97,409	446,138
2,688,388	974,219
146,213	1,892,534
46,030	207,374
149,897	246,346
57,160	187,137
3,116,428	2,229,020
3,290,671	1,802,593
777,771	777,777
\$ 93,275,792	\$ 78,629,121

52844 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 ACCT #	TYPE OF ACCOUNT	INTEREST RATE	MATURITY	BALANCE YEAR-END MARKET	BALANCE YEAR-END COST
1	APPLE BANK	SV		0.010%		345.86	345.86
2	APPLE BANK	SV		0.010%		2,088.78	2,088.78
3	APPLE BANK	CD		2.760%	05/08/24	9,700.89	9,700.89
4	APPLE BANK	CD		2.760%	05/08/24	48,659.74	48,659.74
5	APPLE BANK	CD		2.760%	05/08/24	47,214.49	47,214.49
6	APPLE BANK	CD		2.760%	05/08/24	31,370.34	31,370.34
7	APPLE BANK	CD		1.980%	10/29/22	5,610.68	5,610.68
8	APPLE BANK	CD		0.250%	06/11/22	7,489.07	7,489.07
9	APPLE BANK	CD		0.250%	06/11/22	6,076.65	6,076.65
10	APPLE BANK	CD		0.250%	06/11/22	7,087.64	7,087.64
11	APPLE BANK	CD		0.250%	06/11/22	6,086.06	6,086.06
12	APPLE BANK	CD		0.250%	06/11/22	6,020.05	6,020.05
13	APPLE BANK	CD		0.350%	04/23/24	8,377.04	8,377.04
14	APPLE BANK	CD		2.760%	05/08/24	63,359.57	63,359.57
15	APPLE BANK	CD		2.760%	05/08/24	523.26	523.26
16	APPLE BANK	CD		0.350%	05/10/24	4,296.51	4,296.51
17	APPLE BANK	CD		0.350%	05/10/24	699.89	699.89
18	APPLE BANK	CD		0.350%	05/10/24	8,483.98	8,483.98
19	APPLE BANK	CD		0.250%	06/17/22	1,038.39	1,038.39
20	APPLE BANK	CD		0.350%	05/10/24	775.20	775.20
21	APPLE BANK	CD		0.350%	05/10/24	13,933.03	13,933.03
22	APPLE BANK	CD		1.000%	02/19/22	1,058.59	1,058.59
23	APPLE BANK	CD		0.350%	05/10/24	1,567.70	1,567.70
24	APPLE BANK	CD		0.350%	05/10/24	731.83	731.83
25	APPLE BANK	CD		0.350%	05/10/24	11,937.46	11,937.46
26	APPLE BANK	CD		1.000%	02/17/22	510.87	510.87
27	APPLE BANK	CD		0.350%	05/10/24	922.72	922.72
28	APPLE BANK	CD		1.000%	02/18/22	629.59	629.59
29	APPLE BANK	CD		2.760%	05/08/24	1,286.85	1,286.85
30	APPLE BANK	CD		2.760%	05/08/24	604.28	604.28
31	APPLE BANK	CD		1.000%	02/19/22	1,115.69	1,115.69
32	APPLE BANK	CD		0.250%	06/17/22	1,316.51	1,316.51
33	APPLE BANK	CD		0.250%	06/17/22	1,940.61	1,940.61
34	APPLE BANK	CD		0.250%	06/17/22	182.75	182.75
35	APPLE BANK	CD		0.350%	05/10/24	14,516.97	14,516.97
36	APPLE BANK	CD		0.050%	07/23/20	24.47	24.47
37	APPLE BANK	CD		1.980%	02/05/23	1,803.57	1,803.57
38	APPLE BANK	CD		0.000%	05/08/19	2.13	2.13
39	APPLE BANK	CD		0.050%	04/19/20	135.51	135.51
40	BANK OF AMERICA	MONEY MARKET		0.170%		4,384.66	4,384.66
41	BANK OF AMERICA	MONEY MARKET		0.180%		14,511.17	14,511.17
42	TRANSAMERICA	ANNUITY		3.000%		258,647.72	258,647.72
TOTAL OF PERPETUAL CARE ASSETS AT REPORTING YEAR END						597,657.77	597,657.77

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

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.

VENDOR'S NO.	VENDOR'S NAME	CHECK NO.	DATE
	DIVISION OF CEMETERIES		03/30/2022

PINELAWN
MEMORIAL PARK AND ARBORETUM
 FARMINGDALE, NY 11735

INVOICE DATE	INVOICE NUMBER	INVOICE AMOUNT	DISCOUNT	NET AMOUNT
03/31/2022	03312022	\$35,547.00	\$0.00	\$35,547.00
		\$35,547.00	\$0.00	\$35,547.00

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 ARBORETUM
 FARMINGDALE, NY 11735

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

57-1
 115

DATE
 03/30/2022

CHECK NUMBER

CHECK AMOUNT

\$ 35,547.00

Thirty Five Thousand Five Hundred Forty Seven Dollars and 00 Cents

PAY

TO THE
 ORDER
 OF

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

PINELAWN MEMORIAL PARK

[Handwritten Signature]

AUTHORIZED SIGNATURES



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, 2022 FOR CALENDAR YEAR 2021
in accordance with Section 1507(h) and 1508(c) of the Not-For-Profit Corporation Law

	Number of Burials	Balance	Rate	Amount Due
(1) VANDALISM: Interments (bodies and out of state remains only)	4449	NO EXEMPTION	4449 @ \$5.00	\$22,245
(2) ASSESSMENT: Interments (bodies and out of state remains only)	4449	Less 15 Exemption	4434 @ \$3.00	\$13,302
				TOTAL DUE \$35,547

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:

All Burials	Less NY State Cremations	Reportable Burials
98	14	98
16	14	2
Totals 114		100 (To Line 1 and 2)

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

	Number	Balance	Rate	Amount Due
(1) VANDALISM: Interments	100	NO EXEMPTION	100 @ \$5.00	\$ 500.00
(2) ASSESSMENT: Interments	100	Less 15 Exemption	85 @ \$3.00	\$ 255.00
			TOTAL DUE	\$ 755.00



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	<div></div>		
DIRECTOR	CUTHBERTSON, MARK			
DIRECTOR	GAYNIN, JONATHAN			
DIRECTOR	GEIGER, BRUCE W			
DIRECTOR	KREMER, ARTHUR J			
DIRECTOR	LIN, TIEN H			
PRES/DIRECTOR	LOCKE, JUSTIN D			
CH OF BOAR	LOCKE, STEPHEN D			
DIRECTOR	LOSEE, PETER T			
DIRECTOR	MCCAIN, LEON			
DIRECTOR	SCEPPA, MICHAEL F			
DIRECTOR	STEBBINS, ROGER			

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JUSTIN D. LOCKE DIRECTOR, PRESIDENT & SUPE	40.00	X		X				524,722.	0.	26,722.
(2) CHONG YUN COUNSELOR	40.00					X		296,961.	0.	28,347.
(3) THOMAS MCDONALD COUNSELOR	40.00					X		295,717.	0.	21,659.
(4) ALEXANDRA LOCKE EXECUTIVE VICE PRESIDENT	40.00			X				299,546.	0.	5,250.
(5) BRIAN GROBLEWSKI VICE PRESIDENT OF SALES &	40.00			X				273,421.	0.	26,722.
(6) JOHN M GRAZIANO COUNSELOR	40.00					X		270,198.	0.	19,195.
(7) KEVIN DERMODY COUNSELOR	40.00					X		222,680.	0.	6,875.
(8) ALLEN KLEIN COUNSELOR	40.00					X		219,933.	0.	6,875.
(9) LORALEE REUSCH SECRETARY & ASST TREASURER	40.00			X				194,766.	0.	6,875.
(10) ADAMANDIA ARESTOU DIRECTOR & TREASURER	24.00	X		X				109,500.	0.	6,875.
(11) MARK A. CUTHBERTSON OUTSIDE COUNSEL	4.75	X						73,826.	0.	0.
(12) ROGER STEBBINS DIRECTOR	0.60	X						12,850.	0.	0.
(13) LEON MCCAIN DIRECTOR	0.60	X						12,250.	0.	0.
(14) TIEN H. LIN DIRECTOR	0.60	X						12,250.	0.	0.
(15) BRUCE W. GEIGER DIRECTOR	0.60	X						10,000.	0.	0.
(16) ARTHUR J. KREMER DIRECTOR	0.60	X						10,000.	0.	0.
(17) MARK A. CUTHBERTSON DIRECTOR	0.60	X						10,000.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JONATHAN GAYNIN DIRECTOR	0.60	X						10,000.	0.	0.
(19) PETER T. LOSEE DIRECTOR	0.60	X						10,000.	0.	0.
(20) MICHAEL F. SCEPPA DIRECTOR	0.60	X						10,000.	0.	0.
(21) STEPHEN D. LOCKE CHAIRMAN OF THE BOARD	0.60	X		X				7,500.	0.	0.
1b Subtotal								2,886,120.	0.	155,395.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,886,120.	0.	155,395.

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

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- 3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MATTHEWS INTERNATIONAL CORPORATION 2 NORTHSORE CENTER, PITTSBURGH, PA 15212	BRONZE PURCHASE	1,437,138.
LAMAY & SONS, INC, 160 W 10TH STREET, HUNTINGTON STATION, NY 11746	CONTRACTING	1,075,206.
CRETER VAULT CORPORATION 417 RTE 202, FLEMINGTON, NJ 08822	MASONRY	1,048,291.
DESIGN DATA DIRECT PO BOX 169, NESCONSET, NY 11767	MARKETING	1,045,291.
THE HARTFORD FINANCIAL SERVICES GROUP, INC 690 ASYLUM AVENUE, HARTFORD, CT 06155	WORKERS COMPENSATION	643,193.

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

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Form 990 (2021)

PINELAWN CEMETERY

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

FOR THE YEAR ENDED DECEMBER 31, 2021

Connected
to your business
goals
success



PINELAWN CEMETERY

*STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS (GENERAL FUND)
AND INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021
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Audited Financial Statement and Related Notes

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Independent Auditors' Report

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

Opinion

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, 2021, and the related notes (the "financial statement").

In our opinion, the accompanying financial statement presents fairly, in all material respects, the cash receipts and cash disbursements of the General Fund of Pinelawn for the year ended December 31, 2021, in accordance with the cash basis of accounting described in Note 1.

Basis for Opinion

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

Responsibilities of Management for the Financial 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Pinelawn's ability to continue as a going concern for one year after the date that the financial statement is issued.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

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.

Corin & Associates LLP

March 29, 2022
Bohemia, New York

PINELAWN CEMETERY

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS (GENERAL FUND) FOR THE YEAR ENDED DECEMBER 31, 2021

Cash and cash equivalents, beginning of year..... \$ 1,071,319

CASH RECEIPTS:

Land sales and installments.....	3,011,727
Mausoleum sales and installments.....	6,757,259
Lawn crypts sales and installments.....	13,067,456
Interments.....	5,883,657
Grave liners.....	906,624
Entombments.....	1,119,178
Bronze.....	5,024,526
Crypt inscriptions.....	538,856
Foundations.....	665
Grave decorations.....	1,429,907
Record services.....	63,097
Gifts - plot owners and others.....	1,149
Investment income.....	374,462
Transfer of investment income from Permanent Maintenance Fund.....	1,519,589
Land purchase fund distributions - Pinelawn Cemetery certificates.....	188,477
Sales and redemptions of investments.....	5,104,633
Land lease rental income - Colonial Springs.....	398,049
Colonial Springs reimbursement - Town of Babylon property taxes.....	397,594
Bank and credit card rewards.....	33,128
Honey jar sales.....	4,128
Fuel tax refunds.....	41,611
Proceeds from sale of equipment.....	86,578

TOTAL CASH RECEIPTS 45,952,350

TOTAL CASH TO BE ACCOUNTED FOR \$ 47,023,669

PINELAWN CEMETERY

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS (GENERAL FUND) FOR THE YEAR ENDED DECEMBER 31, 2021

CASH DISBURSEMENTS:

Advertising - land.....	\$ 221,993
Advertising - mausoleum.....	491,488
Advertising - lawn crypts.....	853,406
Commissions - land.....	420,350
Commissions - mausoleum.....	552,724
Commissions - lawn crypts.....	1,614,414
Repurchases of deeded plots.....	1,289,949
Sales salaries.....	156,436
Officers' salaries.....	1,235,945
Office salaries.....	1,839,029
Labor.....	4,109,930
Labor - non-union.....	157,463
Labor - supervisory salaries.....	1,001,965
Payroll related expenses	
Union welfare benefits.....	724,136
Union supplement pension contributions.....	160,103
Payroll taxes.....	850,708
Insurance.....	1,320,272
Non-union employee 401(k) plan contributions.....	163,838
Union employee 401(k) plan contributions.....	37,192
Retirement plan funding.....	10,256
Payments under deferred compensation plans	113,426
Materials, supplies, and services	
Interments.....	283,640
Grave liners.....	391,975
Entombments.....	95,158
Bronze plaques and foundations.....	711,719
Crypt inscription	103,840
Grave decorations.....	145,338
Allocable items	869,474
Current maintenance.....	4,093,320
Development.....	1,047,752
Pre-need bronze plaques and scrolls.....	1,550,329
Office expense.....	1,279,008
Association dues.....	2,248
Director and audit committee fees.....	124,850
Professional fees.....	848,283
New York State Cemetery Board	
Annual assessment.....	15,192
Vandalism assessment.....	25,395

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, 2021

CASH DISBURSEMENTS (continued):

General insurance.....	\$ 127,162
Permanent Maintenance Fund contributions.....	2,341,743
Guard booth.....	94,211
Security.....	152,127
Mausoleum construction.....	1,512,479
Lawn crypts.....	429,531
Interment tax	416
Furniture, fixtures, and equipment.....	1,186,878
Garage, warehouse, and storage facility purchases.....	30,122
Features.....	34,107
Distributions to land purchase funds.....	5,043,682
Purchases of investments.....	2,908,275
Land sales - refunds.....	7,401
Lawn crypt sales - refunds.....	90,060
Mausoleum sales - refunds.....	34,241
Interest paid.....	11,712
Administrative expense.....	63,854
Investment management fees.....	63,497
Town of Babylon property taxes.....	420,058
Land purchase fund certificate repurchases.....	1,617
Repayments of bank loan.....	31,933
Other disbursements awaiting refunds.....	330,236
	<hr/>
TOTAL CASH DISBURSEMENTS	43,827,886
	<hr/>
Cash and cash equivalents, end of year.....	\$ 3,195,783
	<hr/>

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

**NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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, 2021. Pinelawn evaluated its activities for uncertain tax positions and has determined that there were no uncertain tax positions for 2021.

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.

NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising

Pinelawn uses advertising to promote its services among the markets it serves. Cash disbursements for advertising totaled \$1,566,887 for the year ended December 31, 2021.

Events Occurring After Report Date

Pinelawn has evaluated events and transactions that occurred between January 1, 2022 and March 29, 2022, 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, 2021 was \$163,838, 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, 2021 was \$37,192, 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 2021 were \$113,426.

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 2021.

NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021

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 2021 was \$9,589 plus accumulated interest through the date of funding (\$10,256 if paid on December 31, 2021). On December 29, 2021, Pinelawn contributed \$10,256 to the plan, which satisfied the minimum required contributions for 2021. The plan froze benefit accruals effective December 31, 2008. The following sets forth the plan's funded status at December 31, 2021:

Actuarial present value of obligation.....	\$	9,879,029
Fair value of plan assets		10,681,749
Funded status	\$	<u>802,720</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>
		December 31, 2020
		June 30, 2021
		December 31, 2020
		December 31, 2020
		December 31, 2020

**NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

Pinelawn's participation in these plans for the year ended December 31, 2021 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 2021 Contributions to the Union</u>	<u>PPA Zone</u>	<u>FIP/RP Status</u>
[a].....	\$12,797,654	\$74,480	Green	N/A
[b].....	\$6,379,792	\$122,216	Green	N/A
[c].....	\$5,833,436	\$13,493	Green	N/A
[d].....	\$140,457,720	\$198,101	Yellow	No
[e].....	\$112,678,530	\$202,211	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, 2021.

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 \$91,228 for the year ending December 31, 2022.

During the year ended December 31, 2021, Pinelawn paid \$168,456 related to this arrangement, which represented the required payments for the year ended December 31, 2021.

**NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 4 - CONCENTRATION OF CREDIT RISK

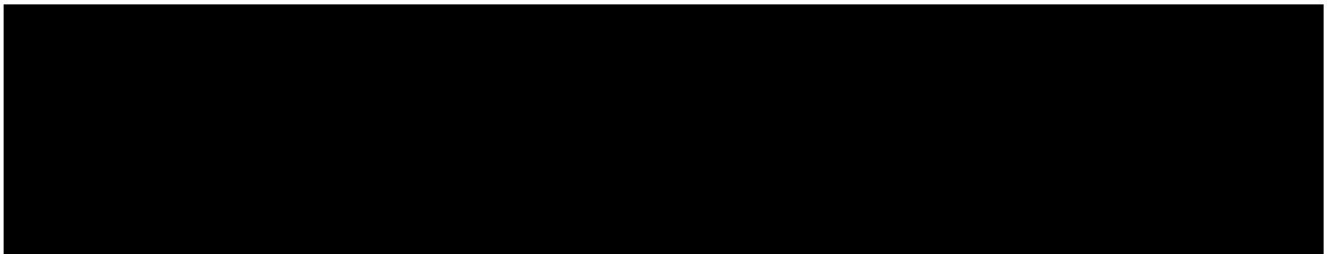
Cash and Cash Equivalents

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.



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 2021 totaled \$238,774 which included a prepayment of \$79,554.

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 \$467,687 in 2021. A total of \$5,043,682 was distributed to all certificate holders during 2021.

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.

**NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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 2021, Pinelawn's contributions from its General Fund to its Permanent Maintenance Fund attributable to sales of cemetery inventory totaled \$2,102,969. Also during 2021, Pinelawn transferred \$1,519,589 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, 2021 the loan balances were \$19,084 and \$4,024, respectively, and total balances are due during the year ending December 31, 2022.

**PINELAWN CEMETERY
ANNUAL REPORT
YEAR ENDED: DECEMBER 31, 2021**

PINELAWN CEMETERY
Reconciliation of Earmarked Funds
Year Ended Dec. 31, 2021

Grave Care and Decoration Trust Accounts:

Total Balance at Dec. 31, 2020	\$ 585,074.56
Interest Earned	14,076.84
Total Cash to be Accounted For	<u>599,151.40</u>
Less: Withdrawals	2,093.63
Total Bank Balance at Dec. 31, 2021	<u><u>\$ 597,057.77</u></u>

Retirement Plan:

Fund Assets at Dec. 31, 2020	8,616,250.48
Pinelawn Cemetery Funding	-
Interest-Bank of America	38.38
Investment Income-Goldman Sachs	212,803.28
Gain on Sale of Securities-Goldman Sachs	98,559.15
	<u>\$ 8,927,651.29</u>

Expenses:

Ins. Premium-Pension Benefit Guaranty Corp.	\$ 46,092.00
Retirement Benefits Paid to Retirees	<u>692,285.37</u>
	738,377.37
Fund Assets at Dec. 31, 2021	<u><u>\$ 8,189,273.92</u></u>

PINELAWN CEMETERY
Permanent Maintenance Fund
Reconciliation of Investments - 2021

P.M. Fund Principal at Dec. 31, 2020		\$ 72,451,854.34
<u>Add:</u>		
Gain on Sale of Investments	\$ 3,835,522.89	
Pinelawn Land Contributions	428,436.80	
Pinelawn Mausoleum Contributions	522,975.11	
Pinelawn Lawn Crypt Contributions	1,151,557.41	
Pinelawn-Colonial Springs-Rental Income	<u>238,774.39</u>	
Total Additions		6,177,266.60
P.M. Fund Principal at Dec. 31, 2021		<u><u>\$ 78,629,120.95</u></u>

PINELAWN CEMETERY
Trust Funds on Deposit at Dec. 31, 2021

Perpetual Care Accounts:



\$ 8,377.04	Apple Bank		
47,214.49	"	"	"
6,076.65	"	"	"
48,659.74	"	"	"
63,359.57	"	"	"
6,066.06	"	"	"
7,499.07	"	"	"
31,370.34	"	"	"
5,610.68	"	"	"
7,087.64	"	"	"
6,020.05	"	"	"
9,700.89	"	"	"
4,384.66	Bank of America		
14,511.17	"	"	
<u>258,647.72</u>	Transamerica Life Insurance Co.		

Total Perpetual Care Accounts Balances

\$ 524,585.77

Grave Decorations:



\$ 629.59	Apple Bank		
699.89	"	"	"
523.26	"	"	"
1,803.57	"	"	"
2.13	"	"	"
11,937.46	"	"	"
135.51	"	"	"
922.72	"	"	"
731.83	"	"	"
604.28	"	"	"
1,038.39	"	"	"
14,516.97	"	"	"
24.47	"	"	"
1,058.59	"	"	"
182.75	"	"	"
510.87	"	"	"
1,115.69	"	"	"
1,316.51	"	"	"
8,483.98	"	"	"
13,933.03	"	"	"
1,567.70	"	"	"
1,286.85	"	"	"
1,940.61	"	"	"
775.20	"	"	"
2,088.78	"	"	"
4,295.51	"	"	"
<u>345.86</u>	"	"	"

Total Grave Decorations Accounts Balances

\$ 72,472.00

Trust Funds on Deposit at Dec. 31, 2021

\$ 597,057.77

PINELAWN CEMETERY
Departmentalized Results of Service Operations
Years Ended Dec. 31, 2021 and Dec. 31, 2020

	2021	2020
Receipts From Grave Openings & Closings:	\$ 5,883,656.69	\$ 6,654,339.00
Less: Labor & Supervisory Wages	\$ 1,863,802.82	170,199.35
Payroll Related Charges	694,709.31	639,399.79
Materials, Supplies & Services	233,798.41	412,320.53
Allocated Materials, Supplies & Services	308,295.75	238,450.78
Allocated Equipment Purchases	293,676.41	337,869.03
Allocated Overhead Expenses	1,398,184.18	1,694,381.86
N.Y.S. Cemetery Board Assessment	12,636.00	9,381.00
N.Y.S. Cemetery Board Vandalism Assessment	21,135.00	15,710.00
Total Charges	4,826,237.88	5,049,510.34
Net Surplus-(Deficit) from Interments	\$ 1,057,418.81	\$ 1,604,828.66
Receipts From Entombments:	\$ 1,119,177.77	\$ 1,102,407.00
Less: Labor & Supervisory Wages	\$ 361,477.28	\$ 313,934.76
Payroll Related Charges	134,736.15	117,937.80
Materials, Supplies & Services	95,157.64	64,595.66
Allocated Materials, Supplies & Services	59,792.75	43,982.44
Allocated Equipment Purchases	56,957.39	62,320.21
Allocated Overhead Expenses	265,959.92	280,703.76
N.Y.S. Cemetery Board Assessment	2,556.00	2,088.00
N.Y.S. Cemetery Board Vandalism Assessment	4,260.00	3,480.00
Total Charges	980,897.13	889,042.63
Net Surplus-(Deficit) from Entombments	\$ 138,280.64	\$ 213,364.37

PINELAWN CEMETERY
Departmentalized Results of Service Operations
Years Ended Dec. 31, 2021 and Dec. 31, 2020

	2021	2020
Receipts From Grave Liners:	\$ 906,624.31	\$ 995,706.65
Less: Labor & Supervisory Wages	\$ 115,935.70	\$ 115,614.52
Payroll Related Charges	43,213.58	43,433.62
Purchases of Grave Liners	391,975.00	429,247.00
Allocated Materials, Supplies & Services	19,177.18	16,197.66
Allocated Equipment Purchases	18,267.80	22,951.02
Allocated Overhead Expenses	215,448.88	253,535.01
 Total Charges	 <u>804,018.14</u>	 <u>880,978.83</u>
 Net Surplus-(Deficit) from Grave Liners	 <u><u>\$ 102,606.17</u></u>	 <u><u>\$ 114,727.82</u></u>
 Receipts From Grave Decorations:	 \$ 1,429,907.73	 \$ 1,250,719.57
Less: Labor & Supervisory Wages	\$ 77,702.09	\$ 66,054.87
Payroll Related Charges	28,962.48	24,815.24
Materials, Supplies & Services	145,338.10	626,050.06
Allocated Materials, Supplies & Services	12,852.87	9,254.32
Allocated Equipment Purchases	12,243.39	13,112.77
Allocated Overhead Expenses	339,801.44	318,468.38
 Total Charges	 <u>616,900.37</u>	 <u>1,057,755.64</u>
 Net Surplus-(Deficit) from Grave Decorations	 <u><u>\$ 813,007.36</u></u>	 <u><u>\$ 192,963.93</u></u>

PINELAWN CEMETERY
Departmentalized Results of Service Operations
Years Ended Dec. 31, 2021 and Dec. 31, 2020

	2021	2020
Receipts From Bronze Plaques and Foundations	\$ 5,024,526.05	\$ 4,335,669.44
Receipts From Foundations - Outside Dealers	<u>665.00</u>	<u>1,746.00</u>
Total Receipts Bronze Plaques & Foundations	\$ 5,025,191.05	\$ 4,337,415.44
Less: Labor and Supervisory Wages	\$ 398,782.70	\$ 436,675.38
Payroll Related Charges	148,641.28	164,048.52
Materials, Supplies & Services	761,560.76	1,574,984.74
Allocated Materials, Supplies & Services	65,963.52	61,178.46
Allocated Equipment Purchases	62,835.55	86,685.85
Allocated Overhead Expenses	<u>1,194,179.72</u>	<u>1,104,428.15</u>
Total Charges	<u>2,631,963.53</u>	<u>3,428,001.10</u>
Net Surplus-(Deficit) from Bronze Plaques & Foundations	<u>\$ 2,393,227.52</u>	<u>\$ 909,414.34</u>
Receipts From Inscriptions	\$ 538,856.23	\$ 529,211.00
Less: Inscription Cost	\$ 103,840.00	\$ 93,420.00
Allocated Overhead Expenses	<u>128,053.20</u>	<u>134,752.18</u>
Total Charges	<u>231,893.20</u>	<u>228,172.18</u>
Net Surplus-(Deficit) from Inscriptions	<u>\$ 306,963.03</u>	<u>\$ 301,038.82</u>
TOTAL ALL SERVICES		
Net Surplus-(Deficit)	<u>\$ 4,811,503.53</u>	<u>\$ 3,336,337.94</u>

PINELAWN CEMETERY
General Overhead
Years Ended Dec. 31, 2021 and Dec. 31, 2020

	<u>2021</u>	<u>2020</u>
Officer's Salaries	\$ 1,235,945.44	\$ 1,161,199.60
Office Salaries	1,839,029.31	1,809,342.17
Payroll Related Charges	715,808.56	789,375.94
Office Expenses	1,297,001.90	1,816,962.00
Association Dues	2,248.00	1,124.00
Directors' & Audit Committee Fees	124,850.00	94,850.00
Administration Expenses	63,854.04	109,392.19
National Cemetery Interment Tax	415.00	404.00
Legal Fees & Expenses	726,518.25	557,672.69
Audit Fees	78,025.00	83,196.00
Other Professional Fees	43,740.31	37,987.54
General Insurance	53,837.77	155,811.59
Guard Booth	94,211.07	80,543.59
Security	152,126.55	159,656.25
Interest Expense	11,711.23	26,607.82
	<u>\$ 6,439,322.43</u>	<u>\$ 6,884,125.38</u>

PINELAWN CEMETERY
Statement of Land, Mausoleum & Lawn Crypt Sales
With Comparative Selling Costs for Years Ended Dec. 31, 2021 and Dec. 31, 2020

	<u>2021</u>	<u>2020</u>
Net Land Sales Contracts	\$ 3,927,550.00	\$ 2,933,090.00
Direct Selling Costs:		
Commissions and Salaries Paid	\$ 442,513.03	\$ 252,305.19
Advertising As Allocated	221,993.05	168,775.86
Total Direct Selling Costs	<u>\$ 664,506.08</u>	<u>\$ 421,081.05</u>
Cost to Sell Percentage	<u>16.92%</u>	<u>14.36%</u>
Net Mausoleum Sales Contracts	<u>\$ 8,695,526.00</u>	<u>\$ 6,631,071.00</u>
Direct Selling Costs:		
Commissions and Salaries Paid	\$ 601,793.28	\$ 521,597.15
Advertising as Allocated	491,488.68	381,565.07
Total Direct Selling Costs	<u>\$ 1,093,281.96</u>	<u>\$ 903,162.22</u>
Cost to Sell Percentage	<u>12.57%</u>	<u>13.62%</u>
Net Lawn Crypt Sales	<u>\$ 15,098,645.00</u>	<u>\$ 10,550,702.00</u>
Direct Selling Costs:		
Commissions and Salaries Paid	\$ 1,699,616.86	\$ 1,553,714.14
Advertising As Allocated	853,405.89	607,108.47
Total Direct Selling Cost	<u>\$ 2,553,022.75</u>	<u>\$ 2,160,822.61</u>
Cost to Sell Percentage	<u>16.91%</u>	<u>20.48%</u>

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

Net Sales - Plots	\$ 3,927,550.00	\$ 2,933,090.00
Net Sales - Crypts & Niches	8,695,526.00	6,631,071.00
Net Sales - Lawn Crypts	15,098,645.00	10,550,702.00
Net Sales - Pre-Need Bronze	(142,841.00)	(89,516.00)
Cash Receipts from Interments, Entombments & Grave Liners	7,909,458.77	8,752,452.65
Cash Receipts from Bronze Plaques, Foundations & Inscriptions	5,564,047.28	4,866,626.44
Cash Receipts from Grave Decorations	1,429,907.73	1,250,719.57
Total Sales Generated	<u>\$ 42,482,293.78</u>	<u>\$ 34,895,145.66</u>
Selling Costs: (Advertising & Commissions Paid)		
Land & Bronze	\$ 664,506.08	\$ 421,081.05
Crypts & Niches	1,093,281.96	903,162.22
Lawn Crypts & Bronze	2,553,022.75	2,160,822.61
Total Selling Cost	<u>\$ 4,310,810.79</u>	<u>\$ 3,485,065.88</u>
Selling Cost Percentage	<u>10.15%</u>	<u>9.99%</u>

PINELAWN CEMETERY
Statement of Amount Due Certificate Holders
For Year Ended Dec. 31, 2021

Lawn Crypt Plots:

Receipts from Lawn Crypt Sales & Installments

\$ 12,392,908.50

Statutory Deductions:

Commissions Paid	\$	1,689,096.23
Commission Related Disbursements		385,271.03
Advertising, etc. as Allocated		848,123.31

Total Selling Expenses Disbursed	\$	2,922,490.57
----------------------------------	----	--------------

Selling Expense Charge Formula:

Net Receipts from Lawn Crypt Plot Sales & Installments

6/10/88 - 12/31/21-	\$	197,674,659.87
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Net Lawn Crypt Plot Sales Contracts Written

6/10/88 - 12/31/21-	\$	237,430,383.00	=	83.2558%
---------------------	----	----------------	---	----------

83.2558% of Total Selling Expenses Disbursed

Chargeable to Receipts	\$	2,433,142.90
------------------------	----	--------------

Construction Cost of Receipts		442,807.90
-------------------------------	--	------------

10% P.M. Fund Charge of \$	9,516,957.70	951,695.77
----------------------------	--------------	------------

15% C.M. Fund Charge of \$	9,516,957.70	1,427,543.66
----------------------------	--------------	--------------

Total Deductions				\$ 5,255,190.23
------------------	--	--	--	-----------------

Balance (Carried Forward)

\$ 7,137,718.27

PINELAWN CEMETERY
Statement of Amount Due Certificate Holders
For Year Ended Dec. 31, 2021 (Cont'd.)

Brought Forward \$ 7,137,718.27

Land Plots:

Receipts from Plot Sales & Installations \$ 2,663,358.00

Statutory Deductions:

Commissions Paid \$ 442,193.54
 Commission Related Disbursements 129,690.06
 Advertising, etc. as Allocated 221,832.77

Total Selling Expenses Disbursed \$ 793,716.37

Selling Expense Charge Formula

Net Receipts from Plot & Sales Installments
 1/1/68 - 12/31/21 - \$ 100,542,660.81

Net Plot & Sales Contract Written
 1/1/68 - 12/31/21 - \$ 105,630,646.34 =

95.1832%

95.1832% of Total Selling Expenses Disbursed

Chargeable to Receipts \$ 755,484.64
 10% P.M. Fund Charge of \$ 1,907,873.36
 15% C.M. Fund Charge of \$ 1,907,873.36

Total Statutory Deductions \$ 1,232,452.98

1,430,905.02
 \$ 8,568,623.29

Balance
 Land and Lawn Crypt Balance

Formula for Sharing:

Net Lawn Crypts Certified - 2021 + Net Land Deeds Issues - 2021 = \$ 14,273,976.00
 \$ 11,623,105.00

94.8042%

Net Lawn Crypt Receipts - 2021 + Net Land Receipts - 2021 = \$ 15,056,266.50
 \$ 12,392,908.50

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

\$8,123,414.76
 \$4,061,707.38

PINELAWN CEMETERY
Statement of Amount Due Certificate Holders
For Year Ended Dec. 31, 2021 (Cont'd.)

Brought Forward: \$4,061,707.38

Crypts & Niches:

Certification of Crypts & Niches \$ 6,310,869.00

Statutory Deductions:

Commissions Paid	\$	601,793.28
Commission Related Disbursements		176,498.75
Advertising, etc. as Allocated		491,488.68
Total Selling Expenses	\$	1,269,780.71

Selling Expense Charge Formula

Crypt & Niche Certifications		
1/1/68 - 12/31/21 -	\$	168,770,771.13
Crypt & Niche Sales Contracts		
1/1/68 - 12/31/21 -	\$	193,368,393.45
	=	87.2794%

87.2794% of Total Selling Expenses Disbursed

Chargeable to Certifications	\$	1,108,256.99
Construction Cost of Spaces Certified		1,422,034.44
P.M. Fund Charged under Ferncliff Method		378,057.76
C.M. Fund Charged under Ferncliff Method		567,086.64
Total Deductions	\$	3,475,435.83
Balance	\$	2,835,433.17

Due Certificate Holders @ 1/2 \$ 1,417,716.59

Add: Adj. Balance Due Certificate Holders at Dec. 31, 2020

Total

1,006,330.07

\$6,485,754.04

Less:

Distribution #135

Distribution #136

Total Distributions for 2021

\$ 2,397,187.50

2,646,495.00

5,043,682.50

Balance Due Certificate Holders at 12/31/21

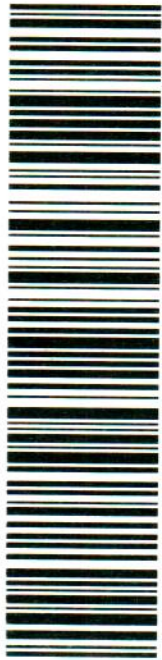
\$1,442,071.54

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New York State
Department of State
Division of Cemeteries
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231

EXHIBIT 4

[illegible][illegible]

EXHIBIT 5



Via Email to: Mark.Patterson@dos.ny.gov

Lewis.Polishook@dos.ny.gov

May 16, 2022

Chairman Mark Pattison
New York State Cemetery Board
Department of State, Albany
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001

Dear Mr. Chairman,

Concerned Citizens of Wyandanch Civic Association Incorporated is a not-for-profit organization based in the hamlet of Wyandanch, in the Town of Babylon, Suffolk County, New York. CCWCA Incorporated envisions a healthier, more respected Wyandanch community, achieved by communicating effectively with stakeholder groups throughout the greater Town of Babylon and abroad, with a mission to advocate our collective concerns and maintain and increase property value through caring about our environment and community.

Over the past several months Tracey Edwards has been the conduit by which the Wyandanch community has learned of a mixed-use technology center slated to come to our neighborhood, spearheaded by the Bristol Group. In earnest, Mrs. Edwards has held several virtual focus groups to discuss the major components and the long-term financial impact of the project on Wyandanch. We believe Mrs. Edwards has represented the facts about the construction plan in a truthful, transparent manner. Mrs. Edwards is fully aware CCWCA Incorporated supports the infrastructure proposed by the Bristol Group, and we are specifically concerned about making sure the proposed project aims to preserve and enhance our green spaces, include noise/construction buffers for residents, sewers, transportation expansion like streets and bus routes, respect for wildlife, water sustainability, and overall quality of life consideration. Moreover, we believe the Bristol project can help bring diverse industries and propel the job market, generate new revenue streams and help Wyandanch families climb the economic strata if/when the appropriate outreach is done with the input of Wyandanch leadership.

Concerned Citizens of Wyandanch Civic Association Incorporated hereby submits this letter of support to you as a demonstration of taking accountability, unifying our community in purpose, and assuming responsibility for ourselves by defining our ethic of care, knowing our children, families and community

deserve more. More than what has been built here from a long-range planning perspective. We believe the Bristol project will be a tremendous asset to the Wyandanch community if it is done with integrity and with the people. We are committed to working with you as the process evolves. Please keep us abreast of ways we can be instrumental in keeping the people's concern at the forefront of building, as we partner with you in the future.

All our best,

Latesha S. Walker, President CCWCA Incorporated

Cc:

CCWCA, Inc. Executive Team

Mrs. Tracey Edwards

Bristol Group

-----Original Message-----

From: [REDACTED]@hotmail.com>

Sent: Thursday, May 5, 2022 3:10 PM

To: Pinelawn Info Account <plinfo@pinelawn.com>

Subject: Proposal - Industrial Park

I am writing to you because of your proposal to develop 98.5 acres of undeveloped land to build an Industrial Park. As a concerned resident of Wheatley Heights, along with many neighbors feel this is the wrong site for such a project. This is a residential area with country roads. Little East Neck Road is already at a dangerous traffic level during rush hour. It is a two lane country road that can not handle the influx of cars and trucks that will be coming and going into the Industrial Park. During rush hour trains stop the flow of traffic causing a back up on Little East Neck to Pinelawn Road.

During this time cars speed through the neighborhood to bypass the traffic causing unsafe conditions for the children playing in front of their homes and the resident living there. Lunch will also be a dangerous time when employees rush through the neighborhood to get to our local deli and pizza shop. If approved you will be taking away our wildlife which currently inhabits the land.

Please find another site that would be appropriate to handle such project. Wheatley Heights is a residential community that cannot handle the influx of traffic this project will cause.

[REDACTED]

From: [REDACTED] >

Date: April 26, 2022 at 7:04:56 PM EDT

To: Pinelawn Info Account <plinfo@pinelawn.com>, alicia.young@dos.ny.gov

Subject: Pinelawn Memorial Park

Hello

i am a resident with our house backing direct up to Little East Neck Road

We are very concerned about the Pinelawn Memorial Park moving forward.

This will dramatically affect our personal safety

The additional vehicle traffic will not only put a heavy load on Little East Neck - our backyard and Ridge Road - our front yard

the pollution that all these vehicles will also hamper our enjoyment of our own backyard and deck

our house value will also be dramatically affected in a negative way

i urge you to reconsider and leave this area as open space for our environment and wildlife

the Hawks, Owls, foxes, racoons, rabbits and many other wildlife enjoy there home

--

thank you

[REDACTED]

From: [REDACTED] >
Sent: Wednesday, May 11, 2022 1:45 PM
To: Brian Groblewski <bgroblewski@pinelawn.com>
Subject:

My name is [REDACTED]. I am a concerned resident near the Pinelawn area. I heard of the proposal by Pinelawn Memorial Park to lease 98.5 undeveloped acres of land to build a Suffolk technology center. This project will not only be damaging to the environment but also bring extreme harm to the traffic pattern in and around my neighborhood, in which the flow of traffic during rush hours is already at unsustainable levels. Traffic becomes even more backed up when the railroad gates are in the down position - especially when there is a railroad problem, such as a delayed or disabled train (not uncommon!), and cars turn back, creating a dangerous traffic situation.

I hope you will bring the concern to the Cemetery Board.

Thanks for your help.

5-10-22

To Whom It May Concern

I am writing to express my-
opposition to the impending construction
adjacent to my residential neighborhood.
Full East River Road is already a
nightmare during rush hour. More
construction will make it impossible to
travel - or even enter or exit my
area. Our development will be a
short cut making it very dangerous
for children & people just walking.

I have ~~my~~ many environmental concerns
There is a natural landscape that
will be destroyed. Many different

Animals are in those woods & to destroy
this area is a travesty. On Rt 110

There are many empty buildings consider
using these instead of destroying
the trees & wildlife here.

Thank you



From: [REDACTED]
Sent: Monday, May 16, 2022 5:08 PM
To: Pinelawn Info Account <plinfo@pinelawn.com>
Cc: feisenbud@cmmlp.com; [REDACTED]
Subject: PROPOSED LEASING - SUFFOLK TECH CENTER

Sent from my iPad

I want to share my thoughts about this proposal. It disregards our community of Wheatley Heights, will reduce the property values of hundreds of family homes, will grossly impact the quality of our lives, bring unwanted, unsafe traffic conditions, negatively effect the safety and well being of our families. Further it will erode the quality of an already stressed environment with influx of 2000 more vehicles per day attempting commutes to and from on woefully inadequate roads that are already impassable during each work day.

Our family have been residing in Wheatley Heights for the past 46 years and have already been the recipients of the gifts of progress. We have been witness to increase traffic, criminal activities ,the loss of neighbors who once farmed the surrounding acres on Rt 110, Pinelawn Road, Melville Rd, Deer Park Avenue.

Pinelawn Memorial Park is proposing to replace the last vestiges of open green space inhabited by wildlife such as foxes, rabbits, hawks, many varied song birds, insects such as honey bees. From our front yard this buffer of 98.5 acres of undeveloped land functions as a noise and visual buffer of the LIRR, allowing our neighborhood to maintain a pretense of a bucolic country place, in the midst of harried central Suffolk County.

We join with our neighbors in dismissing this proposal as unneeded, misplaced in our residential community, and unwanted as it would have a grossly negative impact on our of lives and community.

[REDACTED]

From: Frederick Eisenbud <FEisenbud@cmmlp.com>

Sent: Monday, May 16, 2022 2:59 PM

To: Pinelawn Info Account <plinfo@pinelawn.com>; John J. Cooney, Esq. <jcooney@jcooneylaw.com>

Cc: lewis.polishook@dos.ny.gov; Chris Black - President - Concerned Taxpayers (<Cjblack33@gmail.com> <cjblack33@gmail.com>

Subject: Comments of Concerned Taxpayers of Wheatley Heights/Dix Hills Inc. on proposed lease by Pinelawn Memorial Park to Bristol Group for proposed Suffolk Technology Park

Importance: High

Pursuant to Pinelawn's Notice requesting comments on its proposed lease to the Bristol Group of 98+ acres by today, May 16, 2022, please review the annexed comments sent on behalf of our client, Concerned Taxpayers of Wheatley Heights/Dix Hills Inc. As noted in the attached, we reserve the right to supplement our comments once we receive the application to the Cemetery Board for permission to lease the 98+ acres to Bristol Group and all supporting documentation pursuant to our FOIL request filed May 10, 2022.

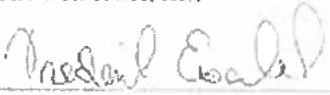
We request that the Cemetery Board provide us with the requested documents before taking any action on the application. As we explain in the attached comments, SEQRA bars any determination being made until SEQRA has been fully complied with.

We ask Pinelawn, its attorney Mr. Cooney, and the Director of the Cemetery Board, to acknowledge receipt by return email.

The best way to reach me is by email (feisenbud@cmmlp.com) or by calling my cell: 6d31-682-0624.

Thank you,

CAMPOLLO, MIDDLETON
& MCCORMICK, LLP

By: 
Frederick Eisenbud, Esq.
Of Counsel



www.cmmlp.com

Frederick Eisenbud, Esq.
Of Counsel

Campollo, Middleton & McCormick, LLP

P: (631) 738-9100 ext. 339 E: feisenbud@cmmlp.com

Westbury | Ronkonkoma | Riverhead

Recognized by Forbes as a Top Corporate Law Firm

Named a Newsday Top Long Island Workplace

To: Pinelawn Memorial Park (via email: plinfo@pinelawn.com)
Attention: John J. Cooney, Esq. (via email: jcooney@jcooneylaw.com)

CC: Lewis Polishook, Director, New York Cemetery Board (via email: lcwis.polishook@dos.ny.gov);
Christopher Black, President, Concerned Taxpayers of Wheatley Heights/Dix Hills Inc.
(via email: cjblack33@gmail.com)

From: Frederick Eisenbud, Campolo, Middleton & McCormick, LLP
(feisenbuds@cmmllp.com)
Attorneys for Concerned Taxpayers of Wheatley Heights/Dix Hills, Inc.

Date: May 16, 2022

Re: Comment on Proposed Lease to Bristol Group to Construct Suffolk Technology Center

Pinelawn's notice requested comments on its proposed lease to the Bristol Group of 98+ acres of cemetery property located between Little East Neck Road and North 28th Street by May 16th. Because a full copy of the application by Pinelawn to the Cemetery Board for permission to lease the property to Bristol Group for 100 years with all supporting documents has not been made available to the public, **we reserve the right to supplement our comments upon receipt of these documents from the Cemetery Board in response to a FOIL request filed May 10, 2022. In addition, we request that the Cemetery Board notify us of all developments regarding the request for authorization to lease, including notices to the public for comment and the date and time of any meeting of the Cemetery Board at which the proposed lease to Bristol Group by Pinelawn Memorial Cemetery is on the agenda.**

The comments that follow are based on information provided to us by the Board of The Concerned Taxpayers of Wheatley Heights/Dix Hills Inc Civic Association ("Concerned Taxpayers") who received a presentation on-line by the Bristol Group and a Fact Sheet, a letter to Concerned Taxpayers dated May 13, 2022, from David Williams, Managing Director of Bristol Group, and the personal knowledge of members of The Concerned Taxpayers.

Here are some of the issues which Concerned Taxpayers wish to bring to your attention:

1. I was unable to locate Bristol Group on the DOS website. Is it registered to do business in New York? If not, Pinelawn may not enter into a lease with Bristol Group.
2. There is confusion as to the exact nature of the project. A sketch was shown to Concerned Taxpayers depicting nine separate buildings. The number of loading bays that each building will have is unclear. How many loading bays will there be? Has an internal traffic flow plan been prepared?
3. SEQRA: A conversation with someone at the Cemetery Board led to the discovery that the Cemetery Board does not view itself as subject to SEQRA. Contrary to the Cemetery Board's apparent belief that it may review and determine the request for permission to lease the 98 plus acres to Bristol Group without complying with SEQRA, it may not vote

on the proposed lease until after SEQRA review has been completed. *See ECL 8-0105(4)* which defines "Actions" subject to SEQRA, in relevant part, as:

- (i) *** projects or activities involving the issuance to a person of a lease, permit, license, certificate or other entitlement for use or permission to act by one or more agencies;
- A. As acknowledged by Bristol group, it may not apply to the Town for a change of zoning or site plan approval until the Cemetery Board approves the proposed lease. "(c) The basic purpose of SEQR is to incorporate the consideration of environmental factors into the existing planning, review and decision-making processes of State, regional and local government agencies at the earliest possible time. To accomplish this goal, SEQR requires that all agencies determine whether the actions they directly undertake, fund or approve may have a significant impact on the environment, and, if it is determined that the action may have a significant adverse impact, prepare or request an environmental impact statement."
- B. The change of zone which will be required is a Type I SEQRA Action because it will entail "the adoption of changes in the allowable uses within any zoning district, affecting 25 or more acres of the district." *See* 6 NYCRR 617.4(b)(2). A Type I action is presumed to require preparation of a Draft Environmental Impact Statement ("DEIS"). (6 NYCRR 617.4[a](1)).
- C. While the Cemetery Board may believe it is not qualified to carry out its SEQRA obligations, that does not obviate the need to strictly comply with the procedural requirements of SEQRA before it makes its determination. Failure to strictly comply with SEQRA's procedural requirements will result in a Court declaring the action (approval of the lease) to be null and void and Pinelawn and the Cemetery Board will be required to begin the process all over again.
- D. Because the change of zoning that will be required is a Type I SEQRA Action Pinelawn must submit a Long Environmental Assessment Form to the Cemetery Board with its application for lease approval. Pinelawn must then coordinate review with all other agencies having approval authority over the project. The Cemetery Board may inform the other agencies when it sends the Long EAF and application to other involved agencies that it does not wish to be the lead agency for SEQRA review. It is likely that the Town Board or the Planning Board will elect to assume lead agency and to be primarily responsible for SEQRA review. Until that SEQRA review is completed, no agency may make a determination regarding the Action before it.
- E. The SEQRA regulations define "segmentation" as "(ah) ... the division of the environmental review of an action such that various activities or stages are addressed under this Part as though they were independent, unrelated activities, needing

individual determinations of significance.” This is improper because “(g) Actions commonly consist of a set of activities or steps. The entire set of activities or steps must be considered the action, whether the agency decision-making relates to the action as a whole or to only a part of it. Considering only a part or segment of an action is contrary to the intent of SEQR.”

- F. It is well-established that a DEIS must be prepared if a proposed action “may” have a significant impact on the environment, and the courts hold that this is an exceedingly low threshold.
- G. It is our understanding that the sole means of ingress and egress from the project will be on Little East Neck Road, a major road consisting of only one lane in each direction. It is well-known that traffic conditions along Little East Neck Road are atrocious. If trucks and or automobiles are permitted to make a left turn to enter into or exit from the project, traffic will come to a complete stop. The letter from Mr. Williams, confirmed by Mrs Edwards, informed the President of Concerned Taxpayers, Christopher Black, that it is anticipated that the Suffolk Technology Park will create 2,000 new jobs. It is difficult to believe there is a way for traffic along Little East Neck Road to absorb vehicles belonging to these employees and all the trucks /vans that will be going in and out of the Suffolk Technology Park without existing traffic conditions being significantly degraded. There is no railroad station within walking distance of the proposed project. Cumulative traffic impacts must be studied in a DEIS before any determination on the application can be made. These would include the Amazon distribution center being constructed within a mile of the project. Critically, this study must be done, in part, over the summer when traffic is significantly degraded by buses and cars going to nearby Camp Kaufman/ USDAN Camp & Long Island Adventure Park. In addition, the impact on traffic of the railroad located just South-East of where the ingress and egress of the Suffolk Technology Park will be located must be analyzed. Double gates block traffic on Little East Neck Road whenever trains go through and I am told traffic can back up for a mile along Little East Neck Road when that happens; there are more trains during rush hours in the morning and evening when traffic too is at its maximum.
- H. No information is provided regarding hours of operation. Will diesel trucks servicing the businesses in the Suffolk Technology Park by delivering parts, raw materials, or completed products, and distributing end products from these businesses be permitted to operate 24 hours a day? Required warning sounds which must be employed when diesel trucks / vans are in reverse can be very loud, and may impact the many nearby residences throughout the day and night, and the many members of the community who enjoy the Kevin Ver Pault Memorial Park during the hours it is open. The impact on neighboring residential properties of noise must be studied in a DEIS before any determination on the application can be made.
- I. Similarly, what impact on ambient air conditions will idling diesel trucks/vans have on the surrounding community? The number of diesel trucks/vans going in and out

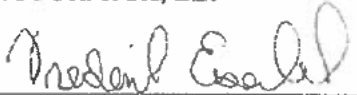
and the time these trips in and out are likely to occur must be determined so calculations as to emissions from these trucks (and the automobiles belonging to the 2,000 anticipated employees) can be determined in order to examine whether the impact on conditions at the nearby homes and Kevin Ver Pault Memorial Park which is virtually adjacent to the project may be significant. A DEIS is also required to study the impact of the project with its associated trucks/vans and automobiles on the safety of people, particularly minors, walking to the Kevin Ver Pault Memorial Park which is accessed from Little East Neck Road and Circle Drive.

- J. A DEIS must also be prepared to study the impact of changing existing zoning to permit construction of the Suffolk Technology Park, a commercial/industrial project, on the character of the surrounding residential community, and adverse impacts on property values. Bristol Group does not own the land and the lease has not yet been authorized by the Cemetery Board. Consideration of alternatives by Pinelawn of uses that are more in keeping with the surrounding residential community must be examined as part of the SEQRA process. Likewise, Bristol should be compelled to show that there are no other locations available to it to lease which will not impact residential communities. This analysis should consider the Environmental Justice impacts of the project since, as is so often the case for projects of this nature, it is a largely minority community that will be adversely impacted by the proposed lease to Bristol Group.

Concerned Taxpayers appreciates the opportunity to comment on the proposed lease to the Bristol Group. Hopefully, before Pinelawn's application to the Cemetery Board for permission to lease 98+ acres of its cemetery property to Bristol Group is scheduled for consideration by the Cemetery Board, it will provide Concerned Citizens with a complete copy of the application to the Cemetery Board along with all supporting documentation, which we assume will include more information than we currently have about the proposed Suffolk Technology Park.

Very truly yours,

CAMPOLO, MIDDLETON
& MCCORMICK, LLP

By: 
Frederick Eisenbud, Esq.
Of Counsel

Greenlawn East Inquiries

<u>Date</u>	<u>Name</u>	<u>Owner</u>	<u>Inquiry</u>
3/24/2022	██████	Yes	██████ called regarding the sign she saw. Has family in Pinelawn. After explaining the project and where it was located she had no concerns.
3/28/2022	██████	Yes	Has loved ones in Mausoleums. Asked where the area was that the project would be. After I informed him where GE was he had no concerns.
3/29/2022	██████	No	Mr. ██████ saw signs on Little East Neck. He has real estate in area and was not opposed to project was just looking for more details. Wants to be a good neighbor.
4/7/2022	██████	No	FD from Arthur White FH. Said she had a family ask her about the project. Told her where it would be located. No concerns from Ms. ██████ and she will advise the family.
4/14/2022	██████████	No	Ms. ██████ is a nearby resident and was concerned about the project. Main concerns were traffic and negative effect on wildlife. Lives off ██████ Also sent email stating her concerns.
4/26/2022	██████	No	Rec'd email from Mr. ██████ concerned about the project. Mentioned personal safety and traffic on Little East Neck. Also mentioned negative effect on wildlife.
5/11/2022	██████	No	Resident of ██████ Wheatley Heights. Concerned about traffic and opposes project. Sent in an email stating her concerns.
5/13/2022	██████████	No	Residents ██████ in Wheatley Heights. Rec'd written letter stating concerns about traffic and wildlife.
5/16/2022	██████████	No	Resident of Wheatley Heights. Sent email stating concerns on unsafe traffic conditions and wildlife.
5/16/2022	Frederick Eisenbud	No	Rec'd email with letter from Frederick Eisenbud (Attorney) on behalf of concerned taxpayers.

EXHIBIT 6



Via Email to: Mark.Patterson@dos.ny.gov

Lewis.Polishook@dos.ny.gov

May 16, 2022

Chairman Mark Pattison

New York State Cemetery Board

Department of State, Albany

One Commerce Plaza

99 Washington Avenue

Albany, NY 12231-0001

Dear Mr. Chairman,

Concerned Citizens of Wyandanch Civic Association Incorporated is a not-for-profit organization based in the hamlet of Wyandanch, in the Town of Babylon, Suffolk County, New York. CCWCA Incorporated envisions a healthier, more respected Wyandanch community, achieved by communicating effectively with stakeholder groups throughout the greater Town of Babylon and abroad, with a mission to advocate our collective concerns and maintain and increase property value through caring about our environment and community.

Over the past several months Tracey Edwards has been the conduit by which the Wyandanch community has learned of a mixed-use technology center slated to come to our neighborhood, spearheaded by the Bristol Group. In earnest, Mrs. Edwards has held several virtual focus groups to discuss the major components and the long-term financial impact of the project on Wyandanch. We believe Mrs. Edwards has represented the facts about the construction plan in a truthful, transparent manner. Mrs. Edwards is fully aware CCWCA Incorporated supports the infrastructure proposed by the Bristol Group, and we are specifically concerned about making sure the proposed project aims to preserve and enhance our green spaces, include noise/construction buffers for residents, sewers, transportation expansion like streets and bus routes, respect for wildlife, water sustainability, and overall quality of life consideration. Moreover, we believe the Bristol project can help bring diverse industries and propel the job market, generate new revenue streams and help Wyandanch families climb the economic strata if/when the appropriate outreach is done with the input of Wyandanch leadership.

Concerned Citizens of Wyandanch Civic Association Incorporated hereby submits this letter of support to you as a demonstration of taking accountability, unifying our community in purpose, and assuming responsibility for ourselves by defining our ethic of care, knowing our children, families and community deserve more. More than what has been built here from a long-range planning perspective. We believe the Bristol project will be a tremendous asset to the Wyandanch community if it is done with integrity and with the people. We are committed to working with you as the process evolves. Please keep us abreast of ways we can be instrumental in keeping the people's concern at the forefront of building, as we partner with you in the future.

All our best,

Latesha S. Walker, President CCWCA Incorporated

Cc:

CCWCA, Inc. Executive Team

Mrs. Tracey Edwards

Bristol Group

EXHIBIT 7

Local Permitting for the Proposed Pinelawn Lease Project

Local approvals following a State Cemetery Board approval:

As set forth in the proposed lease between Bristol and Pinelawn Cemetery, upon receipt of satisfactory confirmation that the State Cemetery Board Approval has been obtained, and is final and not subject to appeal, Bristol will commence pursuing “Entitlement Approvals” which are the subject of the Entitlement Approval Conditions below.

“Entitlement Approval Conditions” means that Bristol shall have confirmed in writing that it has obtained

- (a) final, non-appealable approval of a change of zoning classification for the Property from the Town Board of the Town of Babylon from the current zoning classification of A-Residence to Planned Industrial Park-1 (“PIP-1”), or an industrial zoning district substantially similar to PIP-1
- (b) final, non-appealable approval of the proposed site plan
- (c) final, non-appealable approvals from any governmental agency relating to sewers
- (d) approval of construction of at least 1,000,000 rentable square feet

Change of Zone (“COZ”)

The COZ process would begin with an application to change the zone as described above. The submission of that application would be accompanied by a Full Environmental Impact Statement (“EIS”) in accordance with the requirements of the New York State Environmental Quality Review Act (“SEQRA”).

An EIS is a document that impartially analyzes the full range of potential significant adverse environmental impacts of a proposed action and how those impacts can be avoided or minimized. An EIS can be labeled as draft, final, supplemental, or generic. A draft EIS is the version of the EIS that the lead agency, which in this case will be the Town of Babylon (“TOB”) makes available for public review and comment. In a final EIS, the lead agency responds to the substantive comments or issues identified during the public review period. A lead agency may, under specific circumstances, require a supplemental EIS to address issues that were not addressed or were inadequately addressed in either the draft or final EIS.

Prior to the preparation the lead agency can require “Scoping”.

Scoping is a process that develops a written document (scope) that outlines the topics and analyses of potential environmental impacts of an action that will be addressed in EIS. The purpose of scoping is to narrow issues and ensure that the draft EIS will be a concise, accurate and complete document that is adequate for public review.

The scoping process is intended to:

- Ensure public participation in the EIS development process;
- Allow open discussion of local issues of public concern; and
- Permit inclusion of relevant, substantive public issues in the final written scope.

The applicant, in this case Bristol, the lead agency, other involved agencies such as Suffolk County, MTA/LIRR and the public can all participate in the scoping process.

An EIS is a very extensive document. Examples of which may be readily be found online. Such documents will discuss the full range of environmental impacts, including but not limited to traffic, effect on adjoining properties and public comment on this document is encouraged as a part of the SEQRA process. The EIS generally can contains a summary, description of the proposed action, description of the environmental setting and impacts of the project along with proposed mitigation measures and alternatives.

Pursuant to the Town Code of the Town of Babylon section 213-33 the application for a COZ is forwarded to the Planning Board and Architectural Review Board, which shall forward their recommendations to the Town Board upon completion of their proceeding with regard to the same. The public can attend the meetings of these boards and offer comments.

Upon receipt of recommendations from the Planning Board and Architectural Review Board, the Town Clerk may be directed by the Town Board to set the COZ application down for public hearing at a time convenient for Town Board consideration.

It is important to note that insofar as the COZ approval is ultimately a legislative act there is nothing that can compel the Town Board to take it up for consideration and it can determine at any point that it will not consider the application.

The public hearings by the Town Board associated with the COZ may take place simultaneously with the consideration of the EIS.

A more extensive discussion of the SEQRA process can be found at the link below.

https://www.dec.ny.gov/docs/permits_ej_operations_pdf/seqrhandbook.pdf

Site Plan Approval

If the COZ application was granted, the applicant would next be required to submit a site plan application to the Planning Board

In this case a "site plan" means an extensive set of plans containing all the necessary elements set forth in the Town Code and shows, among other things, the arrangement, layout and design of the proposed use, parking, means of access, screening, signs, landscaping, architectural features, location and dimensions of buildings, adjacent land uses and physical features meant to protect adjacent land uses.

The public would have an opportunity to attend and comment upon the site plan at planning board meetings where the site plan is discussed.

Subdivision Approval

Bristol is required to apply to the Planning Board to subdivide the portion of the Greenlawn East property that is not being leased to it. This is required because, among other reasons, it will be necessary for the parcel that is being leased to Bristol to become a separate tax lot so it can be assessed for real property taxes while the parcel that is being leased will remain off the tax rolls.

Approval by Suffolk County Sewer Agency and Department of Public Works

If the project is seeking to be a part of the sewer system there will be extensive discussions, submissions and meetings with the two agencies listed above.

Approval of other government agencies either separately or in connection with the COZ

It is possible that MTA/LIRR or other agencies of government such as the County of Suffolk may have approvals and or review processes that are required in connection with this may come to light after Bristol has more extensive discussions with the Town of Babylon about the COZ application.

Zoning Variances

While the current plans proposed by Bristol may be in conformity with the Town Code such that no variances are necessary, it is possible that as a part of the COZ or site plan approval process changes could be suggested or made that would require variances from the Town Code and as such application would need to be made to the Town Zoning Board of Appeals and the public would have the ability to attend any of these meetings and offer comments on any proposed variances.

Building Permit Review and approval

Before construction could start on any of the proposed buildings, the plans would be submitted and approved.

Inspections and Issuances of Certificates of Occupancy

Once the building permits are issued there would be numerous inspections related to, among other things, plumbing, electrical, etc. that would take place prior to the issuance of certificates of occupancy.

EXHIBIT 8

DIVISION OF CEMETERIES

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

KATHY HOCHUL
GOVERNOR

CEMETERY BOARD

ROBERT J. RODRIGUEZ
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

MARY T. BASSETT, M.D., M.P.H.
COMMISSIONER OF HEALTH

October 7, 2022

Hon. Rich Schaffer
Town Supervisor
Town of Babylon
200 East Sunrise Highway
Lindenhurst, New York 11757

Re: Pinelawn Memorial Park, No. 52-044

Dear Supervisor Schaffer:

The Division of Cemeteries (the Division) thanks you for your letter of February 14, 2022, regarding the proposal of Pinelawn Memorial Park (Pinelawn) to lease land.

Earlier this year the Division received materials in support of Pinelawn's application to lease cemetery land. Through those materials the Division learned of additional details of Pinelawn's proposal. The Division understands that the Town will serve as lead agency for the purposes of the New York State Environmental Quality Review Act ("SEQRA"). Based upon the information the Division has received, and subject to the Town's determination as lead agency, Pinelawn's proposal may be a Type I action for which a coordinated review is required. If the Town has determined this is a Type I action, the Division and the New York State Cemetery Board, both housed within the New York State Department of State, will act as an involved agency for the purposes of SEQRA.

The Division respectfully requests the Town notify the Division when it makes its preliminary classification of the action and, if appropriate, a determination of significance. Although the Division has received materials from Pinelawn in support of its proposed lease of land, the Division has not received an Environmental Assessment Form. The Division welcomes the opportunity to discuss Pinelawn's proposal with the Town.

Please do not hesitate to contact me at (212) 417-5708 or via email at Lewis.Polishook@dos.ny.gov if you have any questions, comments, or concerns.

Very truly yours,



Lewis A. Polishook
Director

cc: New York State Cemetery Board
Pinelawn Memorial Park c/o David F. Fleming



Department
of State

EXHIBIT 9

Town of Babylon

Dept. of Environmental Control
281 Phelps Lane, Room 400
North Babylon, NY 11703-4045
(631) 957-3000
(631) 422-7640
Fax: (631) 422-7686
e-mail: dec@townofbabylon.com



RICH SCHAFFER
SUPERVISOR

October 13, 2022

Lewis A. Polishook
Division of Cemeteries
State of New York
Department of State
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001

RECEIVED
DIV. OF CEMETERIES
NOV 10 2022
ALBANY OFFICE
DEPARTMENT OF STATE

Re: Pinelawn Memorial Park, No. 52-044

Dear Mr. Polishook:

We are in receipt of your letter dated October 7, 2022. Thank you for reaching out to the Town of Babylon.

Based on the initial information provided by the applicant in connection with the above referenced project, we anticipate that the Town Board of the Town of Babylon will be the Lead Agency for the project pursuant to the State Environmental Quality Review Act (SEQRA) review. Additionally, based on the preliminary plans submitted and the scope of the project, we anticipate that the project will be classified as a Type I Action under the SEQRA regulations.

Based on advice by our staff and Town Attorney, in terms of the Cemetery Board and staff review, we believe that the lease review will constitute a Type II Action pursuant to SEQRA: Section 617.5 (c) (34);

“engaging in review of any part of an application to determine compliance with technical requirements, provided that no such determination entitles or permits the project sponsor to commence the action unless and until all requirements of this Part have been fulfilled”;

Antonio A. Martinez
Councilman
Deputy Supervisor

DuWayne Gregory
Councilman

Anthony N. Manetta
Councilman

Terrence F. McSweeney
Councilman

Jennifer Montiglio
Receiver of Taxes

Geraldine Compitello
Town Clerk

Additionally, pursuant to NYCRR Title 19 Department of State Chapter VI Division of Cemeteries Part 201, Cemetery Operations Section 201.16 Cemetery Renovation and New York Chapter Not-For-Profit Corporations, Article 15-Public Cemetery Corporations, Section 1506-E Lease of Cemetery Lands; there exists in these statutes: *clear steps, process, requirements and authority for the Cemetery Board to approve leases without going through the SEQRA process.*

We are bringing up these points because we are of the understanding if the applicant cannot be granted the approval for the lease, it will prevent the application to proceed forward.

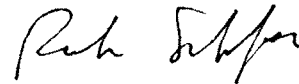
While we do not have any predetermined position on the project, we believe that if the environmental impacts of the project can be adequately addressed, it could be an economic and tax benefit to the local community. Therefore we would like to see the application proceed to the review process.

In any case the Town of Babylon intends to conduct a full Generic Environmental Impact Review for this project. Since the Cemetery Board, pursuant to the relevant regulations, must impose a condition that the applicant cannot commence any development activity until the local approvals are granted, including compliance with SEQRA, we believe this will not undermine the SEQRA process and any potential impacts on the surrounding community.

We will include the Cemetery Board in the SEQRA review in any case and also include both the Cemetery Board and the Division of Cemeteries with all correspondence, plans and SEQRA review notices and materials.

Thank you for reaching out to the Town and please don't hesitate to contact me if you have any questions.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Rich Schaffer", written in a cursive style.

Richard Schaffer
Supervisor

RS:vg

cc: Antonio Martinez, Deputy Supervisor
Ronald C. Kluesener, Chief of Staff
Tom Stay, Commissioner, Department of Public Works
Joseph Wilson, Town Attorney
Kevin Bonner, Director of Communications
Thomas Vetri, Commissioner, Environmental Control
Rachel Ann Scelfo, Commissioner, Planning & Development
Richard Groh, Chief Environmental Analyst
Robert Vanderbles, Esq., Senior Attorney, Office of General Counsel, NY
Department of State New York State Cemetery Board
Marwa Fawaz, Planning & Development

EXHIBIT 10

EXHIBIT 11

DIVISION OF CEMETERIES

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

KATHY HOCHUL
GOVERNOR

CEMETERY BOARD
ROBERT J. RODRIGUEZ
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

JAMES V. McDONALD, M.D., M.P.H.
COMMISSIONER OF HEALTH

The New York State Cemetery Board (Board) has reviewed the materials submitted by Pinelawn Cemetery d/b/a Pinelawn Memorial Park and Arboretum (Pinelawn) to lease land and construct an office park pursuant to Article 15 of the Not-for-Profit Corporation Law (N-PCL) and 19 NYCRR section 201.16. The Board conducted this review in accordance with 6 NYCRR section 617.5(c)(34) to determine compliance with technical requirements and resolves that:

1. the Board's determination on this application is subject to Article 8 of the Environmental Conservation Law, the State Environmental Quality Review Act (SEQRA), and its implementing regulations;
2. pursuant to SEQRA the Board shall participate in a coordinated review of Pinelawn's application as an involved agency with the Town of Babylon as anticipated lead agency;
3. the Board cannot make a determination on this application until completion of the SEQRA review process;
4. the Board desires to provide an unredacted copy of Pinelawn's proposal to the Town of Babylon and, pursuant to a prior Freedom of Information Law decision on appeal and Public Officers Law § 89(5), directs counsel to provide Pinelawn with the requisite ten business days to respond; and
5. subject to modifications to Pinelawn's proposal required by, and any additional information learned as a result of, the SEQRA process the Board finds that Pinelawn has thus far complied with the technical requirements of an application to lease land pursuant to N-PCL section 1506-e and undertake a major alteration pursuant to 19 NYCRR section 201.16.

NEW YORK STATE CEMETERY BOARD

Robert J. Rodriguez, Secretary of State

BY _____
Mark P. Pattison, Chairperson

Letitia James, Attorney General

BY _____
Jill F. Faber, Esq.

Dr. James V. McDonald, Acting Commissioner of Health

BY _____
Thomas W. Fuller



Department
of State