



JON S. CORZINE
Governor

State of New Jersey
OFFICE OF THE ATTORNEY GENERAL
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF LAW
PO Box 45029
NEWARK, NJ 07101

ANNE MILGRAM
Attorney General

ROBERT J. GILSON
Director

March 14, 2008

Via certified mail r.r.r. and first class mail

Ms. Geraldine Patillo, President
Salem Evergreen Cemetery
245 Wesley Street
Salem, NJ 08079

Re: In re Salem Evergreen Cemetery, CA # 276
Provisional Order of Discipline issued June 10, 1999

Dear Ms. Patillo:

I am counsel to the New Jersey Cemetery Board (the "Board") and have been directed by the Board to communicate with you to finalize the Provisional Order of Discipline entered June 10, 1999, a copy of which is attached, by negotiating a settlement agreement with you on behalf of the Salem Evergreen Cemetery (the "Cemetery").

The Board has reviewed its records and determined that probable cause exists to support a finding that the Cemetery failed to timely file the required annual reports beginning with the fiscal year 1991 in violation of N.J.S.A. 8A:4-12. Furthermore, a review of the bank records of the Cemetery reveal that all required funds, pursuant to N.J.S.A. 45:27-13, were not deposited in the Cemetery's maintenance and preservation fund account as follows:

2001	\$4,926.67
2002	\$4,293.85
2003	\$1,545.73
2004	\$3,777.90
2005	(\$1,754.00) represents extra money deposited
2006	(\$1,491.89) represents extra money deposited
Net	\$11,298.26

In addition, the bank records also revealed that funds were withdrawn from the principal of the maintenance and preservation fund account as follows in violation of N.J.S.A. 45:27-12 :



2001	\$ 8,191.21
2002	\$ 790.09
2004	\$ 2,879.01
Net	\$11,860.31

You have submitted a letter to the Board dated December 10, 2007 indicating that Beverly Scafe was the secretary and treasurer of the Cemetery and took care of the finances until her death in 2004. You have also indicated that upon her death, the responsibility for the Cemetery has changed hands, that the Cemetery has limited finances and that it now has an accountant who is helping to straighten out the finances. You further indicate in your letter that the Cemetery had a certificate of deposit which was to mature on or about January 29, 2008 in the amount of \$2,000 as well as two series H bonds which would be redeemed and provide an additional \$2,000, all of which money would be deposited into the maintenance and preservation fund account.

Based upon all of the above, including your cooperation with Board staff, the Board has authorized me to offer the following terms to settle the outstanding violations contained in the Provisional Order of Discipline as well as the additional violations identified above:

- 1) Pay a penalty in the amount of \$500.00, **which shall be suspended provided the Cemetery complies with all other terms of the settlement;**
- 2) Provide documentation to the Board that demonstrates to the satisfaction of the Board that the Cemetery has deposited the \$2,000 proceeds from a certificate of deposit which matured on or about January 29, 2008 into the Cemetery's maintenance and preservation account;
- 3) Provide documentation to the Board that demonstrates to the satisfaction of the Board that the Cemetery has deposited the \$2,000 proceeds from two series H Bonds which matured on or about January 29, 2008 into the Cemetery's maintenance and preservation account;
- 4) Provide documentation to the Board that the Cemetery makes deposits to the Cemetery's maintenance and preservation fund in the amount of \$250.00 per month, beginning the fifteen day of the month following the execution of this document by you, until the balance owed to the Cemetery's maintenance and preservation fund of \$23,156.57 is fully satisfied.

In exchange for your agreement to make up the deficiency in the Cemetery's maintenance and preservation fund, the Board will not assess any interest charges and will suspend the \$500.00 penalty so long as you submit sufficient documentation to demonstrate that you have deposited the \$4,000.00 into the maintenance and preservation fund no later than thirty (30) days from the date hereof and that you continue to make timely monthly payments to bring the maintenance and preservation fund balance current.



If you are willing to settle this matter on the offered settlement terms, you may do so by signing the enclosed acknowledgment, and returning it to the Board office. In such event, this letter will be a matter of public record.

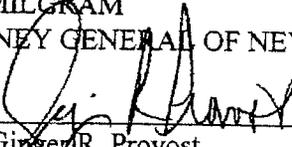
In the event that you are unwilling to settle this matter on the offered terms, it may be referred to the Board for further action and a hearing on the Provisional Order of Discipline. In such event, you will be afforded an opportunity to defend against the alleged violations. If an evidentiary hearing is deemed warranted, the Board will either conduct that hearing at a date and time to be scheduled or refer the matter to the Office of Administrative Law.

In addition, you indicated to me by telephone on Monday, March 10, 2008 that you believed that you gave a check to George Booktor, the Board's accountant, when he reviewed the Cemetery's books. I have checked with both Mr. Booktor and the Executive Director of the Board, Dianne Tamaroglio, and neither has any record of such payment. Therefore, if you would please send a copy of both sides of the canceled check, we will be able to trace the proceeds and apply them in the appropriate manner.

Please respond to this letter within fifteen (15) days following your receipt of this letter. In the event that you do not respond, this settlement offer will be withdrawn and the matter will be referred to the Board for further action.

Very truly yours,

ANNE MILGRAM
ATTORNEY GENERAL OF NEW JERSEY

By: 
Ginger R. Provost
Deputy Attorney General

enc.

c: Dianne Tamaroglio, Executive Director
New Jersey Cemetery Board



ACKNOWLEDGMENT

I, Geraldine Patillo, on behalf of Salem Evergreen Cemetery, hereby acknowledge that I have read and reviewed the settlement proposal set forth in the letter dated March 14, 2008 to which this acknowledgment is appended. I acknowledge the conduct which has been charged. I am aware that by signing this acknowledgment, I am waiving any rights Salem Evergreen Cemetery may have to defend against any charges by the New Jersey Cemetery Board of wrongdoing in connection with this matter. I am also aware that the action taken against the Salem Evergreen Cemetery by the Board herein is a matter of public record, and that this letter is a public document. As President of the Cemetery, I hereby agree to the following:

- 1) Pay a penalty in the amount of \$500.00, **which shall be suspended provided the Cemetery complies with all other terms of the settlement;**
- 2) Provide documentation to the Board that demonstrates to the satisfaction of the Board that the Cemetery has deposited the \$2,000 proceeds from a certificate of deposit which matured on or about January 29, 2008 into the Cemetery's maintenance and preservation account;
- 3) Provide documentation to the Board that demonstrates to the satisfaction of the Board that the Cemetery has deposited the \$2,000 proceeds from two series H Bonds which matured on or about January 29, 2008 into the Cemetery's maintenance and preservation account;
- 4) Provide documentation to the Board that the Cemetery makes deposits to the Cemetery's maintenance and preservation fund in the amount of \$^{150.00}~~250.00~~ per month, beginning the fifteen day of the month following the execution of this document by me, until the balance owed to the Cemetery's maintenance and preservation fund of \$23,156.57 is fully satisfied.

Date: May 28, , 2008

Geraldine Patillo
Signature

Geraldine Patillo - president
Print Name & Title

April 1, 2008

State Of New Jersey
Office of Attorney General
Department of Law & Public Safety
Division Of Law
P. O. Box 45029
Newark, New Jersey 07101

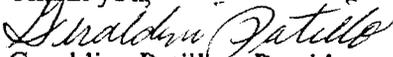
Dear Board Members:

I am writing to you in response to the letter received from Deputy Attorney General Ginger R. Provost. Enclosed you will find a copy of a deposit slip for \$2,000.00 from the CD and a deposit of \$2,000.00 from a Series H Bonds that were placed in the maintenance and preservation fund of Salem Evergreen Cemetery. This was partial payment due for the years 2001 through 2006. A deposit of \$250.00 was made for the April 15th monthly payment.

I spoke with Deputy Attorney General Ginger Provost on the telephone and I explained to her that our limited finances and operating expenses of the cemetery would not enable us to pay \$250.00 on a monthly basis. We are asking if you would consider a \$150.00 monthly payment instead of the \$250.00. Enclosed you will find a bank statement with the balance of our working capital. From this account we must pay \$475.00 every 2 weeks for grass cutting and a gravedigger \$300.00 to open and close each grave. When not at his job, my nephew also helps by opening and closing graves for which he is paid \$150.00 for each one. Also, my nephew is paid for putting in foundations. We must also pay worker's compensation insurance as well as additional money for workers to clean the cemetery of dead flowers and other debris.

Currently, we are now having the back portion of the cemetery surveyed to open it up for burials because the front section is filling up. At this time, we have not received a bill from the surveyor because he has not completed the job. We are asking for your patience as we attempt to resolve the monetary discrepancies for the years 2001 through 2006.

Thank you,


Geraldine Patillo - President
Salem Evergreen Cemetery