

DIVISION OF CEMETERIES

STATE OF NEW YORK
DEPARTMENT OF STATE

65 COURT STREET
BUFFALO, NY 14202-3471
TELEPHONE: (716) 847-7101
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR

CEMETERY BOARD

ROSSANA ROSADO
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL
DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: MICHAEL D. SEELMAN, Investigator II
LEONARD BREEN, Investigator I

SUBJECT: Fort Plain Cemetery Association, #29-008

RE: COLUMBARIUM

DATE: 6/12/20

Exhibits

- A) Report of Senior Accountant Chris Cosco
- B) Application from Fort Plain Cemetery Association
- C) Board minutes approving the columbarium project
- D) Map of the project area
- E) Sketch of the proposed columbarium unit
- F) Photograph of the sign required by 19 NYCRR Section 201.11
- G) Estimate

Introduction and Recommendation

The Fort Plain Cemetery Association has applied for Cemetery Board approval for the installation of a 16-niche columbarium unit.

Fort Plain Cemetery consists of 37 acres and is located in the Town of Minden, Village of Fort Plain, Montgomery County. The cemetery was incorporated in 1863 although there are burials that predate its incorporation. It has an all-volunteer board, the cemetery is well maintained and appears to be in compliance with applicable regulations and laws. **No related parties are involved in this transaction.**

I recommend that the project be approved.

The Columbarium

The Fort Plain Cemetery Association proposes to purchase a 16-companion niche columbarium unit, and have it installed in the cemetery. They do not currently have any columbaria. At this time the association has no plans to build another columbarium unit. The cemetery will need to apply for approval from the New York State Cemetery Board for any other columbarium units.



Department
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The columbarium unit is constructed by Granite Industries of Vermont, located at Venetti Pl, Barre, VT 05641 and will arrive on site in a preassembled or mostly assembled condition. It will be installed by Letter Memorial, Inc. of Johnstown, NY 12095, who will also install the foundation.

Compliance with 19 NYCRR Section 201.11

The cemetery has demonstrated compliance with 19 NYCRR Section 201.11. Specifically:

1. *Whether the proposed construction has the approval of the corporation's lot owners, obtained at a special or regular meeting. If not, a description of the authorization or approval obtained.*

The cemetery's board of directors met on April 12, 2019 and approved the construction of the columbarium. A copy of the meeting minutes is attached (Exhibit C).

2. (A) *The name of the licensed architect or engineer and the estimated total costs of construction, including land to be appropriated, landscaping, embellishments and other features.*

This unit is preassembled and supplied by Granite Industries of Vermont, located at Venetti Pl, Barre, VT 05641. The estimated total cost of construction is \$14,575. Estimates are included as Exhibit G and H.

(B) *A map or sketch indicating the location of the building, together with a general description including the number of crypts and niches.*

The described map and sketch are attached (Exhibits D and E).

(C) *Whether the proposed construction is the complete structure or whether units are to be added later. If future units are contemplated, the extent of such commitment or plan. Future units are possible, but no specific plans have been made.*

3. *The source of funds to pay for the construction and the terms of payment.*

The cemetery will use \$8,575 from the general fund and \$6,000 from a grant.

4. *An estimate of the trust funds and the current maintenance funds required to maintain and preserve the facility, covering the year-to-year maintenance and long-term preservation.*

See attached report of Senior Accountant Cosco (Exhibit A) for further financial analysis.

5. *An estimate of the cumulative total revenues from sales based on the projected selling prices.*

See attached report of Senior Accountant Cosco (Exhibit A) for further financial analysis.

6. *A full disclosure to the extent outstanding certificates of indebtedness or land shares are to participate in the sales proceeds.*

The cemetery has no outstanding certificates of indebtedness or land share certificates.

7. *The projected disposition of the total estimated sales revenues, including but not limited to the amounts to be allocated for: (A) permanent maintenance and current maintenance funds; (B) supplemental trust or special fund; (C) estimated selling expenses, including disclosure of promotional plans; (D) recovery of construction costs; (E) general fund use or retention; and (F) building operation.*

See attached report of Senior Accountant Cosco (Exhibit A) for further financial analysis.

8. (A) *A copy of the drawing required by paragraph (B) of this subdivision along with an indication of the location of the proposed building, and a statement that the notices required by such paragraph have been posted in accordance with its provisions.*

The cemetery posted notices at the site, both entrances and the office, on May 1, 2020, with a statement that comments will be accepted until July, 1, 2020. To date there have been no negative comments reported by the cemetery and no comments received by the Division of Cemeteries.

Recommendation

The cemetery has provided all of the necessary documentation and both financial and operational assessments indicate this will be a positive project. The cemetery has demonstrated a need for this unit, as there are no other columbaria within 25 miles of Fort Plain Cemetery. The rate of cremation is climbing throughout New York, making it even more likely that cremation niches will gain in popularity.

It is recommended that approval of this project be granted.

EXHIBIT A

DIVISION OF CEMETERIES

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

ANDREW M. CUOMO
GOVERNOR

CEMETERY BOARD

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CHAIR

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ATTORNEY GENERAL

DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

July 1, 2020

To: Lewis Polishook, Director
From: Chris Cosco, Senior Accountant
Subject: Fort Plain Cemetery Association, Montgomery County, 29008
Re: Installation of Columbarium

Exhibit 1 Income expense four-year summary/ROI

SUMMARY

The cemetery has submitted an application to install a columbarium unit with 16 double niches. This project would be their first one. This is a medium size operation. The cemetery seems fairly well endowed. Operating surpluses have been modest but have been dragged down lately by capital expenditures. The decrease in total funds is due to realized capital losses in 2017 and unrealized losses in 2018.

Their original application had to be revised in several areas. Only the most recent versions for total project cost including pricing, four year analysis and projected total return should be considered based on their revised application received by email on June 8. This includes an adjustment to their previous permanent maintenance allocation. Furthermore, their original four year analysis was revised using numbers from the audited financial statements which includes unreconciled differences with their internally prepared annual reports. An extension was granted for their 2019 annual report and the financial records are presently with their certified public accountant thus a field visit was not possible at this time.

FINANCING - RETURN ON INVESTMENT

The total installation cost of \$17,875 will be paid from the general fund which totaled \$179,000 at the end of 2018. They projected a three year selling cycle but to be conservative this report is basing total return on a four year cycle and only 90% of the unit selling. An annual surplus of \$3,800 is projected or a 21.3% annualized rate of return before permanent maintenance allocation and 17.5% after permanent maintenance. The unit takes up only a small area so there is not much lost opportunity cost that would have been made, otherwise, in lot sales. Based on the general success of most other columbarium projects and the potential for what could be an ongoing revenue source, the plan appears viable and outweighs the risk that sales may not materialize as projected.

Recommendation

Approval.



Department
of State

EXHIBIT 1

**Fort Plain Cemetery 29-008
Columbarium Application**

**Schedule A - Income -Expenses, Fund Balances (restated from audited financial statements)
Per Division of Cemeteries 07/01/2020**

Year Ending	12/31/2018	12/31/2017	12/31/2016	12/31/2015
Size and Inventory				
Acres Total	37	37	37	37
Acres - Developed	26	26	26	26
Acres - Developed and Available	7	7	7	7
Burials and Lot Sales				
Number of Burials	66	50	49	37
Number of Lot Sales	20	25	12	13
Income (Receipts)				
Lot Sales	\$9,600	\$12,250	\$6,000	\$6,500
Interments	\$35,675	\$26,350	\$27,400	\$28,450
Foundations	\$4,010	\$4,711	\$2,964	\$4,901
Interest & Dividends	\$57,035	\$51,237	\$58,755	\$56,118
Donations	\$24,729	\$24,558	\$15,829	\$25,182
Miscellaneous	\$692			
Total Receipts	\$131,741	\$119,106	\$110,948	\$121,151
Expenses (Disbursements)				
Contract Maintenance	\$60,000	\$58,500	\$58,680	\$60,500
Contract Grave Opening	\$19,000	\$19,500	\$19,575	\$19,500
Salaries of Officers	\$6,500	\$6,775	\$8,889	\$8,993
Supplies, Repairs, Equipment	\$24,544	\$14,910	\$19,608	\$28,496
Insurance	\$4,180	\$3,596	\$4,720	\$3,897
Professional Services	\$1,600	\$1,700	\$1,800	\$1,700
Investment Fees	\$1,344	\$1,189	\$1,025	\$1,009
Vandalism & Assessment	\$211	\$187	\$195	\$323
Misc.	\$566	\$687	\$550	\$1,037
Total Disbursements	\$117,945	\$107,044	\$115,042	\$125,455
Operating Surplus	\$13,796	\$12,062	-\$4,094	-\$4,304
Financial Assets (Fund Balances)				
Permanent Maintenance	\$1,093,278	\$1,241,491	\$1,143,005	\$1,037,114
General	\$179,052	\$209,344	\$446,827	\$343,928
Total Financial Assets	\$1,272,330	\$1,450,835	\$1,589,832	\$1,381,042

EXHIBIT B

29-008 ✓
Chris/Mike

RECEIVED
DIV. OF CEMETERIES

JAN 13 2020

ALBANY OFFICE
DEPARTMENT OF STATE

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



Division of Cemeteries

APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

BASIC INFORMATION

Cemetery Name Fort Plain Cemetery Association		New York State Cemetery Five Digit ID Number 29 __ 008	
Location of Cemetery: Street Address 29 Clyde Street			
City Minden—Fort Plain		NY	Zip Code 13339
Contact Person Name: Loring Dutcher		Title President	
Contact Person Mailing Address: PO Box 327, Fort Plain, NY 13339			
Contact Person's Phone Number: 518-993-4612	Contact Person's Email: ldutcher81377@gmail.com		Date Form Completed 01-08-2020
Cemetery Total Acres: 37.00	Cemetery Developed Acres: 33.00	Cemetery Acres Sold: 26.00	
Number of Current Mausoleum Structures: 0	Number of Current Columbarium Structures: 0		
Does the cemetery have certificates of indebtedness or land shares? (This is not common.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If so, will they participate in the proceeds of this project? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, describe:			

PROJECT DESCRIPTION

Select one:
 Mausoleum Columbarium Both

Explain the proposed project and why it is in the cemetery's best interest.

The Fort Plain Cemetery Association is proposing to construct a sixteen niche columbarium memorial garden area. Over the past five years, we have noticed an increase in the number of cremations interments in the cemetery. These families are purchasing individual lots for these burials. By offering the columbarium, we can save precious land by having sixteen interments with a smaller environmental impact. This appears to be a trend of the future. We have heard from area funeral directors that there is also an increase in the number of people expressing an interest not to be buried below ground. There is no option of burial columbarium within a twenty mile radius of Fort Plain. We strongly feel that by constructing this columbarium and memorial garden, we will be providing unique opportunity and experience for residents of our community.

#29008

APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS

State the number and type of proposed niches/ crypts (e.g., 15 indoor crypts, 30 outdoor crypts, 25 indoor glass-front niches, 50 indoor granite-front niches, etc.).	
Sixteen outdoor granite niches with attached bronze plaques	
Is the proposed construction the complete structure or will units be added later? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If units will be added later, please describe. You may need additional approval later for such units	
Is this part of a prior application? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date of prior application:	
State the manufacturer/ brand of the unit: Granite Industries of Vermont	
Total existing niches/ crypts: 0	Total number of these still available: 0
List all permits required to complete this project and attach copies of permits already obtained: A check with the Village of Fort Plain Code Enforcement Officer Mr. Barry Vickers, informed the board that he could find nothing in the village codes that would require any permits to be issued to construct the columbarium.	
Describe the status of permits that you have not yet obtained: N/A	
If applicable, state the date on which the cemetery posted the sign required by New York State Cemetery Board regulations: (see "Additional Required Documents" on page 3).	

COST

State the total cost of construction of the project: \$ 14,575.00
What is the source of funding for the project? Indicate the amount from each source.
<input checked="" type="checkbox"/> General Fund: \$ 8,575.00
<input type="checkbox"/> PM Fund Loan (needs court approval, must submit separate application): \$
<input type="checkbox"/> Commercial Loan (specify whether the loan is collateralized and, if so, what the collateral is.) \$
<input type="checkbox"/> No Collateral <input type="checkbox"/> Collateral (Describe below):
<input checked="" type="checkbox"/> Other (please explain) \$ 6,000.00
To be obtained from the annual grant from the Yerdon Foundation of Fort Plain for the general upkeep of the cemetery.

EXHIBIT C

FORT PLAIN CEMETERY ASSOCIATION SPECIAL MEETING
April 12TH, 2019

The Special meeting of the FPCA Board of Trustees was held at the Senior Citizen Center, opened by Loring Dutcher.

Those present were: President - Loring Dutcher, Vice - Jim Katovitch, Sec./Treas. - Violet Capece, Superintendent - Brian Mable, Trustees - Susan Kilmartin, Eileen Chambers, Ed Sitterly, and David Manclow.

Meeting was scheduled to meet with the representative of Letter Memorial Inc., Todd Byrns. The discussion continued on purchasing Cremation Columbarium. Todd Byrns was very helpful in explaining the process from the beginning to the end. He also informed the board of the background of Letter Memorials and its history and past customers. The board members had lots of questions:

Who was responsible for pouring the foundation?
The price includes the pouring of the foundation.

Who would be responsible for any damage to the surrounding area?
He assured us that normally there is minimal damage, if any.

How much is the down payment prior to the final delivery?
Typical required down payment is 10%.

How many letters (words) will fit on the tile (plaque)?
The size of the letters might have to be adjusted in order to fit more on the plaque.

How do the plaques get engraved? (on sight or we need to send it out)
Blank plaque is supplied to the cemetery, so the one that needs to be engraved can be mailed out.

What is our next step?
Contact the State and turn in a plan for approval.

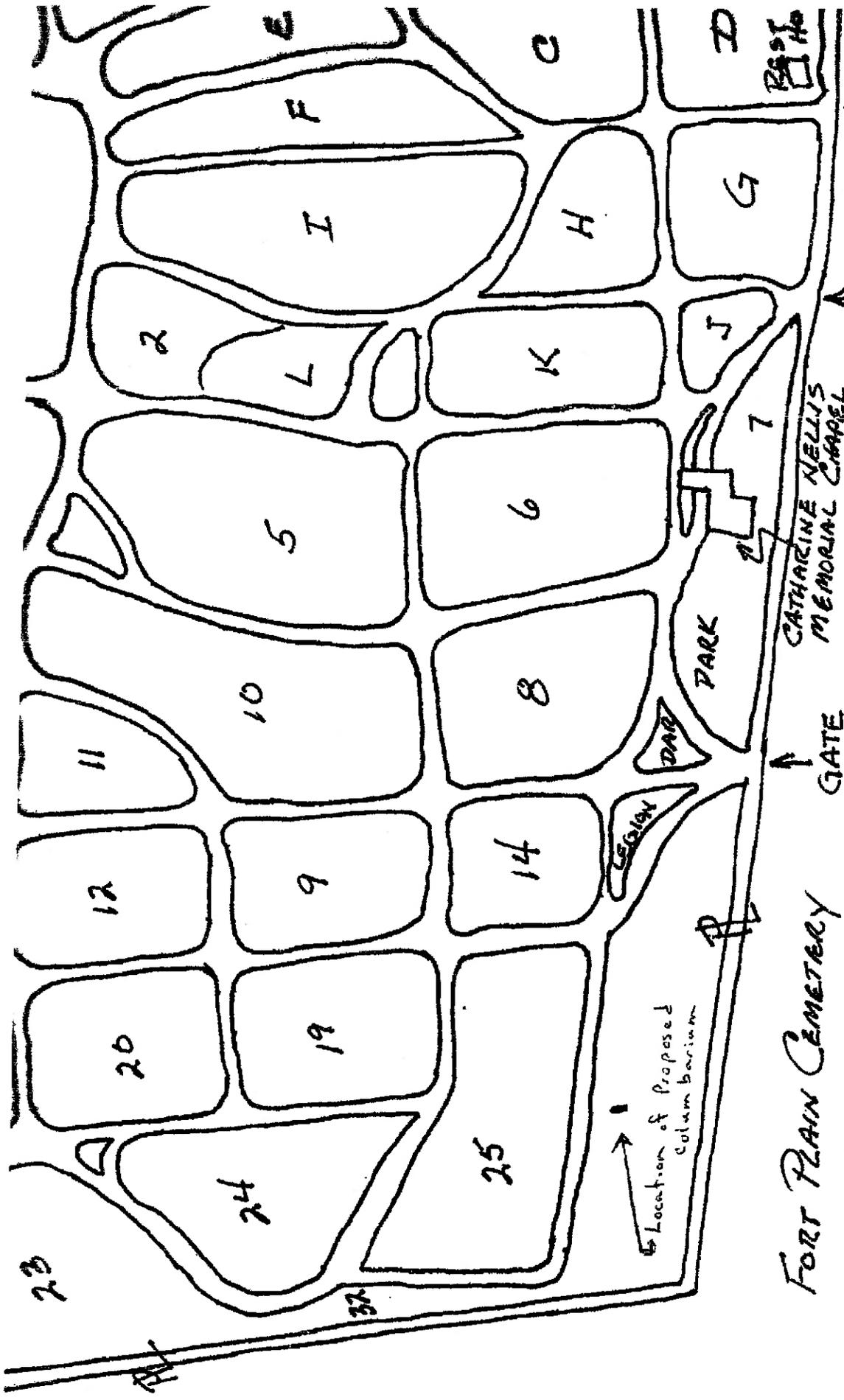
Do we get any warrantee on the foundation?
They stand by the work they perform.

After the informative meeting and departure of Todd Byrns, the board continued the discussion. Since 2017 the board has been looking into Cremation Garden and felt comfortable moving on to the next step.

 Jim Katovitch made a motion to start the process of getting the approval from the Department of State Division of Cemeteries, and upon approval move to next step of placing the order. Susan Kilmartin seconded the motion. All were in favor.

Motion to adjourn was made by Susan Kilmartin and seconded by Ed Sitterly.
MEETING ADJOURNED

EXHIBIT D



#29008

FORT PLAIN CEMETERY

1"=160'

Location of Proposed Columbarium



3D



Clyde St

Clyde St

Martin St

West St

78°

EXHIBIT E

#29008

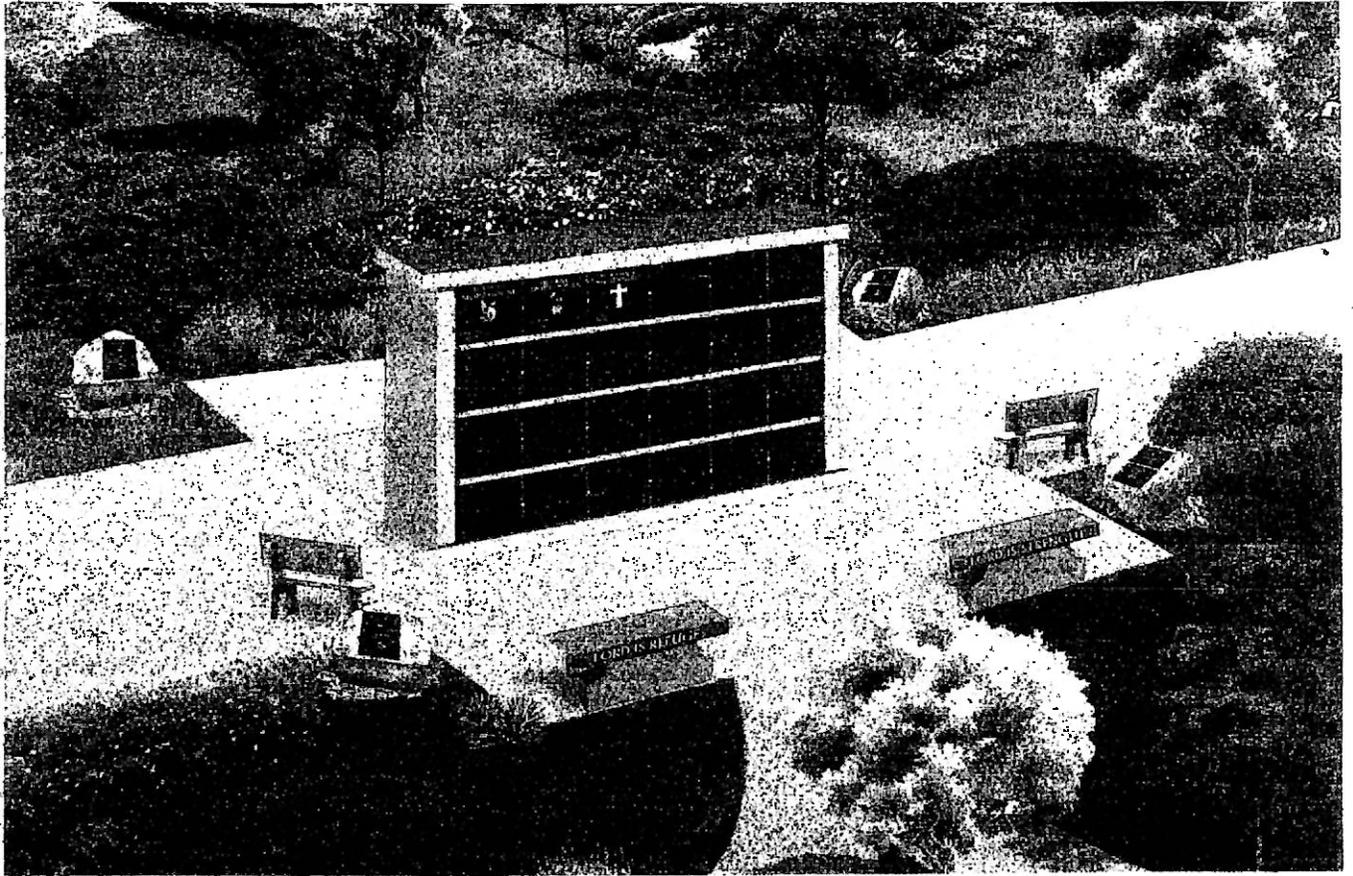


EXHIBIT F

Fort Plain Cemetery

Looking toward the future and its needs, the Fort Plain Cemetery Association will soon be constructing a beautiful and consecrated Memorial Prayer Garden and Columbarium at the front of the cemetery.

What is a Columbarium?

A columbarium niche is a display vault in a wall or structure specifically designed to hold cremation urns. It's a stately choice for a final disposition available at many cemeteries, churches, and funeral homes.

Each niche can hold two urns and the niche cover eliminates the need to purchase a headstone as it is engraved with the name and the decedent's dates of birth and death. It creates a quiet sanctuary where families can come sit on the benches, reflect and be with their loved ones.

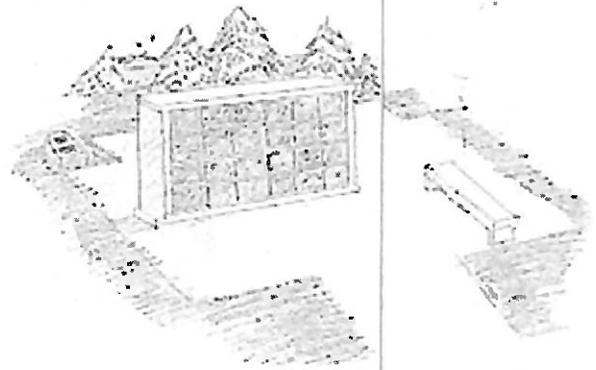
Everyone's opinion and input is of utmost importance. The Board of Fort Plain Cemetery Association would like you to submit comments by:

July 1, 2020.

email: violetcapsee@gmail.com

or write:

**Fort Plain Cemetery
PO Box 327
Fort Plain, NY 13339**



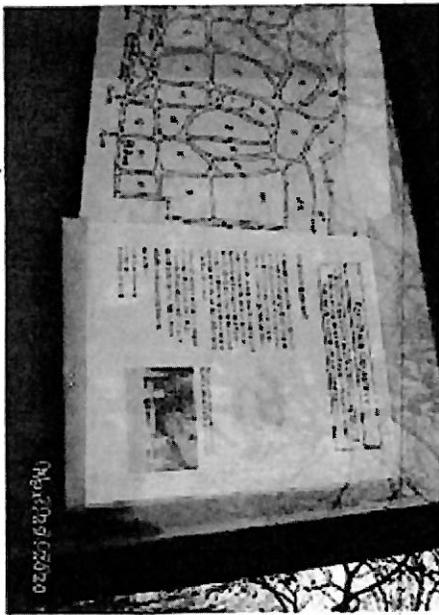
The location of the Cremation Garden will be in Section 32. Price will be announced at later date.



Fort Plain Cemetery Association



Upper Gate Bulletin Board



Display of Notice At Upper Gate

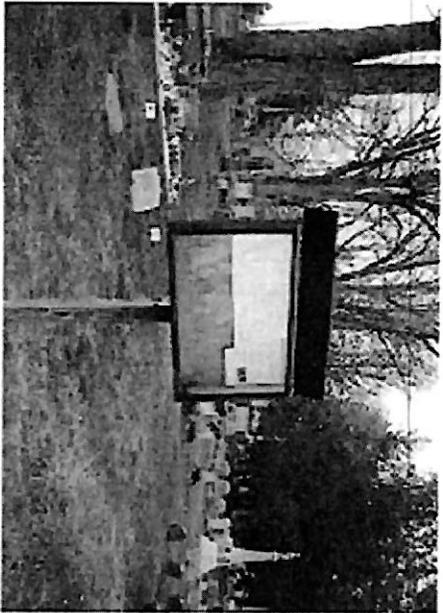


Lot 32 Columbarium location

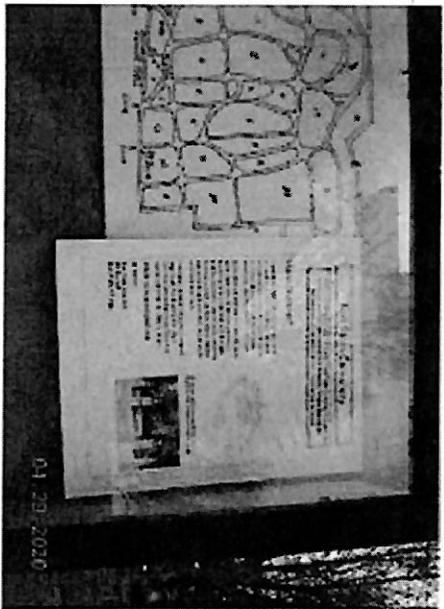


Display of Notice Posted at Lot 32

Fort Plain Cemetery Association



Lower Gate Bulletin Board



Display of Notice at lower gate

Fort Plain Cemetery Association

P.O. Box 327

Fort Plain, NY 13339

Additional Required Documents: April 29, 2020

Sketch of the project

Description of the project

Posting of the sketch with contact information and deadline for comments

NOTE ::Previously Submitted

Due to the fact that the cemetery was closed for the winter, this information and postings will not take effect until March 1, 2020. That will give plenty of time (the required 60 days) for public comment before the annual lot holders meeting in May 2020. When the postings are complete, we will submit detailed copies and photos.

● On April 29, 2020 we completed the Additional Required Documents by posting at both entrances to the cemetery and at Lot 32 documentation that does the following:

Describes what a proposed columbarium is and includes a sketch of the proposed columbarium. Also on the posted notice that allows for 60 days of comments from the lot owners and the community is an address and e-mail to contact the Board of Fort Plain Cemetery Association. The deadline being July 1, 2020.

ATTACHED:

1. Copy of the posted Notice
2. Pictures of the posted notice locations.

EXHIBIT G

#29008

Letter Memorial, Inc.

522 North Perry Street

Johnstown, NY 12095

phone: 518.725.7321

fax: 518.762.4953

email: lettermemorial@frontiernet.net

Fort Plain Cemetery Assn.
Ft. Plain, NY

Quotation

Barre Gray granite 16 Niche columbarium – overall size 5'-1" x 2'-0 x 5-3
Black or Gray granite enclosures

Columbarium price.....	\$13,125.00
Freight.....	450.00
Concrete Foundation - 5'-3" x 2'-2" at a depth of 5'.....	1000.00
Total Price for Completed Job.....	\$14,575.00

** There is no sales tax on the columbarium**

Price is good thru Mar. 15, 2020

Price does not include crane to set the columbarium.

Please contact us with any questions you may have. Thank you.

Todd Byrns

Letter Memorial, Inc.