

# 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

ROSSANA ROSADO  
SECRETARY OF STATE  
CHAIR

LETITIA JAMES  
ATTORNEY GENERAL

DR. HOWARD A. ZUCKER  
COMMISSIONER OF HEALTH

To: New York State Cemetery Board

From: Cynthia Craig, Investigator I & Michael Seelman, Investigator II

Subject: Glenwood Cemetery 32-008

Re: Columbarium Location Change

Date: June 11, 2020

Exhibit:           1) Application approved in March 2020  
                      2) Minutes of May 14, 2020 meeting  
                      3) Map of new and original locations  
                      4) Sign indicating comments will be accepted until July 16, 2020  
                      5) Photos of proposed location

At the March 10, 2020 meeting of the New York State Cemetery Board, the Cemetery Board unanimously approved an application from Glenwood Cemetery to install a 250-niche columbarium. Glenwood Cemetery seeks approval to change the location of the columbarium.

After the cemetery was notified of this approval, it determined that the best location for the columbarium was not the location that was approved. On May 14, 2020 the Board of Glenwood Cemetery held a special meeting to discuss the proposed location of the columbarium. After that meeting it was unanimously decided to change the location of the columbarium from behind Phase One mausoleum, to beside the Phase Four mausoleum.

On June 3, Investigator Craig was notified that the cemetery wished to change the location of the columbarium. Vice-President, John Sinclair, stated that the board had selected a location that was more visible and easier to visit. Sinclair also stated that the cost for the crane to install the unit will be less as it would now be roadside instead of behind a mausoleum.

The required sign was moved to the new location on May 16, 2020. Signs have also been placed in the office and at the cemetery gate. The comment period will end July 16, 2020 (two days after the Cemetery Board meets).

To date there have been no comments received by the cemetery. The Division recommends approving this modification to the approved application, provided there are no negative comments received by the deadline.



Department  
of State

# EXHIBIT 1

## **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  
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CHAIR

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ATTORNEY GENERAL

DR. HOWARD A. ZUCKER  
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: HOLLY HUCKABONE, Investigator

SUBJECT: GLENWOOD CEMETERY ASSOCIATION, 32-008

RE: COLUMBARIUM APPLICATION

DATE: 02/13/2020

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### **Exhibits**

- A) Report of Senior Accountant Kathleen Richardson
- B) Application from Glenwood Cemetery Association
- C) Board minutes approving the columbarium project
- D) Map of the project area
- E) Sketch of the proposed columbarium unit
- F) Salem Stones estimate
- G) Signage in accordance with provision

### **Introduction and Recommendation**

The Glenwood Cemetery Association, located in the city of Lockport, Niagara County, has applied for Cemetery Board approval for the installation of a 250-niche columbarium unit.

The Glenwood Cemetery consists of 60 acres, 31 acres have been developed, located in the City of Lockport and was incorporated in 1863. It has an all-volunteer board and employs one superintendent. As described by Senior Accountant Kathleen Richardson, the cemetery is in compliance with its obligations to the Division.

The cemetery currently has no other columbarium units but does have 3 mausoleum buildings in close proximity to the proposed placement of the new columbarium unit.

Based on this information, I would recommend that this project be approved.

### **The Columbarium**

The Glenwood Cemetery proposes to purchase a 250-niche columbarium unit. This columbarium unit is proposed to be placed near two of the three existing mausoleum buildings.

The columbarium unit is constructed by Salem Stones of 4849 Groveport Rd Oetz, Ohio 43207 and will be delivered to the cemetery assembled. It is constructed of granite, with one central 50-niche unit surrounded by five double sided 40 niche units. The unit will have a total of 250 niches.



**Department  
of State**

### **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 11/13/19 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 by Salem Stones of Obetz, OH. The estimated cost of construction is \$38,000.00. Invoice included. (Exhibit F)  
(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 sketch and map are attached (Exhibits D & 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 funds that were donated to the cemetery for this purpose to purchase the columbarium unit.
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 K. Richardson (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 K. Richardson (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 shares.
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 costs; (E) general fund use or retention; and (F) building operation.* See attached report of Senior Accountant K. Richardson (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 did not originally post a notice because the third page of the application states "If the project is an addition to an existing mausoleum or columbarium of 250 spaces or fewer, the cemetery does not need to post the sign described above", however, the sign was posted after advisement of the requirement. The signage was posted at the front entrance, in the main office and at the site of proposed construction.

### **Recommendation**

The cemetery has provided all of the necessary documentation and both financial and operational assessments indicate this will be a positive project. 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  
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99 WASHINGTON AVENUE  
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DR. HOWARD A. ZUCKER  
COMMISSIONER OF HEALTH

**TO: NEW YORK STATE CEMETERY BOARD**

**FROM: KATHLEEN RICHARDSON, Senior Accountant**

**SUBJECT: GLENWOOD CEMETERY NO 32-008**

**RE: COLUMBARIUM**

**DATE: JANUARY 31, 2020**

### **SCHEDULES**

1. Four-year Income and Expense Analysis w/ Asset Balances
2. Return on Investment
3. Related Project Costs

### **SUMMARY**

The Glenwood Cemetery Association has filed an application to install a 250- niche columbarium. The total cost of the columbarium is being donated. The donor has several family members interred within the cemetery and would like to be a conduit for the cemetery to remain financially viable. Glenwood Cemetery is one of the larger cemeteries in Niagara County and the income generated from the sales of the niches and future interment revenue will allow the cemetery to continue to serve the community. The Association has faced severe financial difficulties and internal control violations with a prior board. A new board was reorganized in 2018 and they are committed to reviving the cemetery and ensuring its future success for generations to come. There are only 18 niches currently available for sale and with the increase in demand for cremation, the installation of the columbarium is a wise business decision.

### **FINANCING- RETURN ON INVESTMENT**

The total cost of the project is being donated (\$49,200). The cemetery will incur no cost outside of any selling expenses related to the cost of the installation of the columbarium (\$1,000). This will allow them to reap 100% of the profit from each niche sale. The total gross revenue is projected to be \$337,500. The profit is estimated to be \$302,700.

### **RECOMMENDATION**

Based on information provided on the application submitted and verification, it is recommended that the project is approved.



Department  
of State

			2020
			<u>10</u>
<b>RECEIPTS:</b>	250 Niches	Ave selling price \$1,500	
		Projected 8 yr sell out	\$ 15,000.00
		10% unsold unit assumption	<u>\$ 1,500.00</u>
Gross Revenue equals sales of 90% of units at average selling price			<u>\$ 13,500.00</u>
<b>EXPENSES:</b>	Annual Estimated Selling Costs		\$ 112.00
	Permanent Maintenance allocation of 10% based on 90 % sellout of niches		<u>\$ 1,350.00</u>
			<u>\$ 1,462.00</u>
<b>Net receipts:</b>			<u><u>\$ 12,038.00</u></u>

Cost of Columbarium:	
Columbarium Unit	35,000.00
Poured Foundation	9,200.00
Freight	3,000.00
Crane	<u>2,000.00</u>
Total	<u>49,200.00</u>

Cost	
Income Yr	1
Yr	2
Yr	3
Yr	4
Yr	5
Yr	6
Yr	7
Yr	8
Yr	9
IRR	

1/31/2020  
K.Richardson  
Schedule 2

<u>2027</u>	<u>2028</u>	<u>Total</u>
<u>30</u>	<u>30</u>	<u>250</u>
\$ 45,000.00	\$ 45,000.00	\$ 150,000.00
\$ 4,500.00	\$ 4,500.00	\$ 15,000.00
<u>\$ 40,500.00</u>	<u>\$ 40,500.00</u>	<u>\$ 165,000.00</u>
\$ 111.00	\$ 111.00	\$ 1,000.00
<u>\$ 4,050.00</u>	<u>\$ 4,050.00</u>	<u>\$ 33,750.00</u>
<u>\$ 4,161.00</u>	<u>\$ 4,161.00</u>	<u>\$ 34,750.00</u>
<u><b>\$ 36,339.00</b></u>	<u><b>\$ 36,339.00</b></u>	<u><b>\$ 302,750.00</b></u>

# EXHIBIT B





Est. 1863

# Glenwood Cemetery Association

325 Glenwood Ave • Lockport, NY 14094  
(716) 433-3060

December 9, 2019

**RECEIVED**  
DIV. OF CEMETERIES

DEC 16 2019

Dec. 6, 2019

ALBANY OFFICE  
DEPARTMENT OF STATE

To whom it may concern:

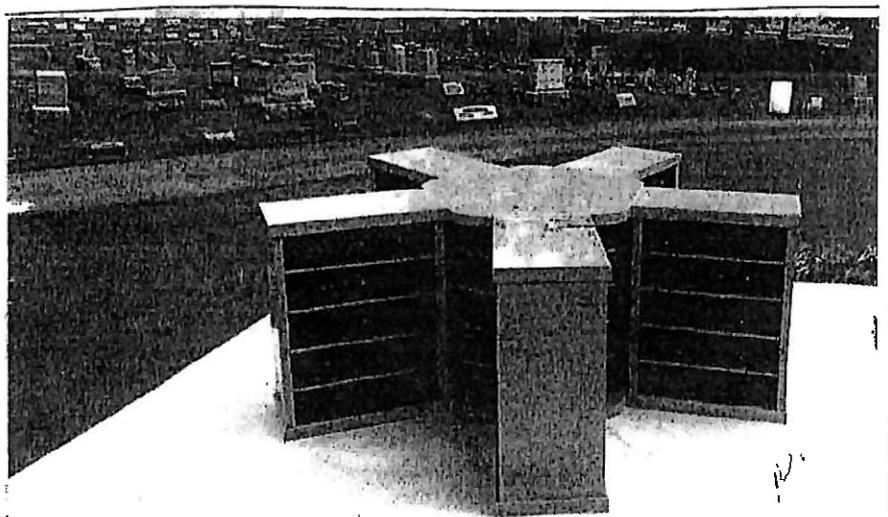
Glenwood Cemetery is fortunate enough to have a donor willing to gift the Cemetery with a 250-niche columbarium. They will pay all cost associated with erecting it in the Cemetery. It will provide an income for several years.

I have the required forms in this folder, along with the contract and description. If there is anything else, we need to provide, we can be contacted at the above address or the phone is 716 433 3060.

Thank you.

  
Elaine Sobleraski

Glenwood Cemetery/ Treasurer





# Division of Cemeteries

RECEIVED  
DIV. OF CEMETERIES

DEC 16 2019

ALBANY OFFICE  
DEPARTMENT OF STATE

52-001

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

## APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

### BASIC INFORMATION

GLENWOOD CEMETERY		New York State Cemetery Five Digit ID Number		32008	
325 GLENWOOD AVE					
City LOCKPORT		Town and Village		NY	Zip Code 14094
Contact Person Name: ELAINE FARCHIONE SOBIERASKI				Title TREASURER	
Contact Person Mailing Address: 325 GLENWOOD AVE LOCKPORT NY 14094					
Contact Person's Phone Number: 716 628 0890		Contact Person's Email: elainefarchione@gmail.com			Date Form Completed 11/11/2019
Cemetery Total Acres: 60		Cemetery Developed Acres: 31		Cemetery Acres Sold:	
Number of Current Mausoleum Structures: 4		Number of Current Columbarium Structures: 4			
Does the cemetery have certificates of indebtedness or land shares? (This is not common.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					

### PROJECT DESCRIPTION

Select one: <input type="checkbox"/> Mausoleum <input checked="" type="checkbox"/> Columbarium <input type="checkbox"/> Both
---

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

The plan is to install a 250-niche columbarium in a Garden of Cremation section of the Cemetery. This will provide the Cemetery with a steady stream of income in the future to continue operating the Cemetery in a fiscally sound manner.

This columbarium is totally being donated by an individual that has a considerable amount of family interred in the Cemetery. He is paying all expenses concerning the columbarium. Thus, every niche sold will be 100% income for the Cemetery, insuring a steady income for many years.

The number of niches for sale right now are down to 18, so this donation is coming at an excellent time.

DOS-2124-f (01/19)

page 1 of 3

## 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.).

There will be 250 niches, all outdoor

Is the proposed construction the complete structure or will units be added later?  Yes  No  
If units will be added later, please describe. You may need additional approval later for such units.

State the manufacturer/ brand of the unit:  
Salem Stone Manufacturer

Total existing niches/ crypts: 4

Total number of these still available: 18

List all permits required to complete this project and attach copies of permits already obtained:

No permits necessary

Describe the status of permits that you have not yet obtained:

None

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: \$ 49,200.00

What is the source of funding for the project? Indicate the amount from each source.

General Fund: **\$0 All expenses being donated**

PM Fund Loan (needs court approval, must submit separate application) \$ 0

Commercial Loan (specify whether the loan is collateralized and, if so, what the collateral is.) \$

0

No Collateral  Collateral (Describe below):

Other (please explain)

**\$49,200.00 is being donated for the entire cost of the columbarium from an individual trust.**

**No cost to the Cemetery at all.**

**Glenwood Cemetery is in financial distress, this gift of the columbarium will generate income in the upcoming years.**



Est. 1863

## Glenwood Cemetery Association

325 Glenwood Ave • Lockport, NY 14094  
(716) 433-3060

### Cost of 250 niche Columbarium:

250 niche	\$35,000.00
Freight	\$ 3,000.00
Concrete	\$ 9,200.00
Crane	\$ 2,000.00
Total cost:	\$49,200.00
Cost to Cemetery:	\$0

All cost is being donated

# EXHIBIT C

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Est. 1863

## Glenwood Cemetery Association

325 Glenwood Ave • Lockport, NY 14094  
(716) 433-3060

### Glenwood Cemetery Association

#### Executive Board Meeting minutes – 11/13/19

5pm – called meeting to order. In attendance, Daniel Russel – President, John Sinclair – Vice President, Elaine Farchione – Treasurer, Pam Russell – Assistant Treasurer.

Resolution – Approve the cost of columbarium installation to be placed at Glenwood Cemetery in 2020.

Pam – motion to approve

Dan – 2<sup>nd</sup>

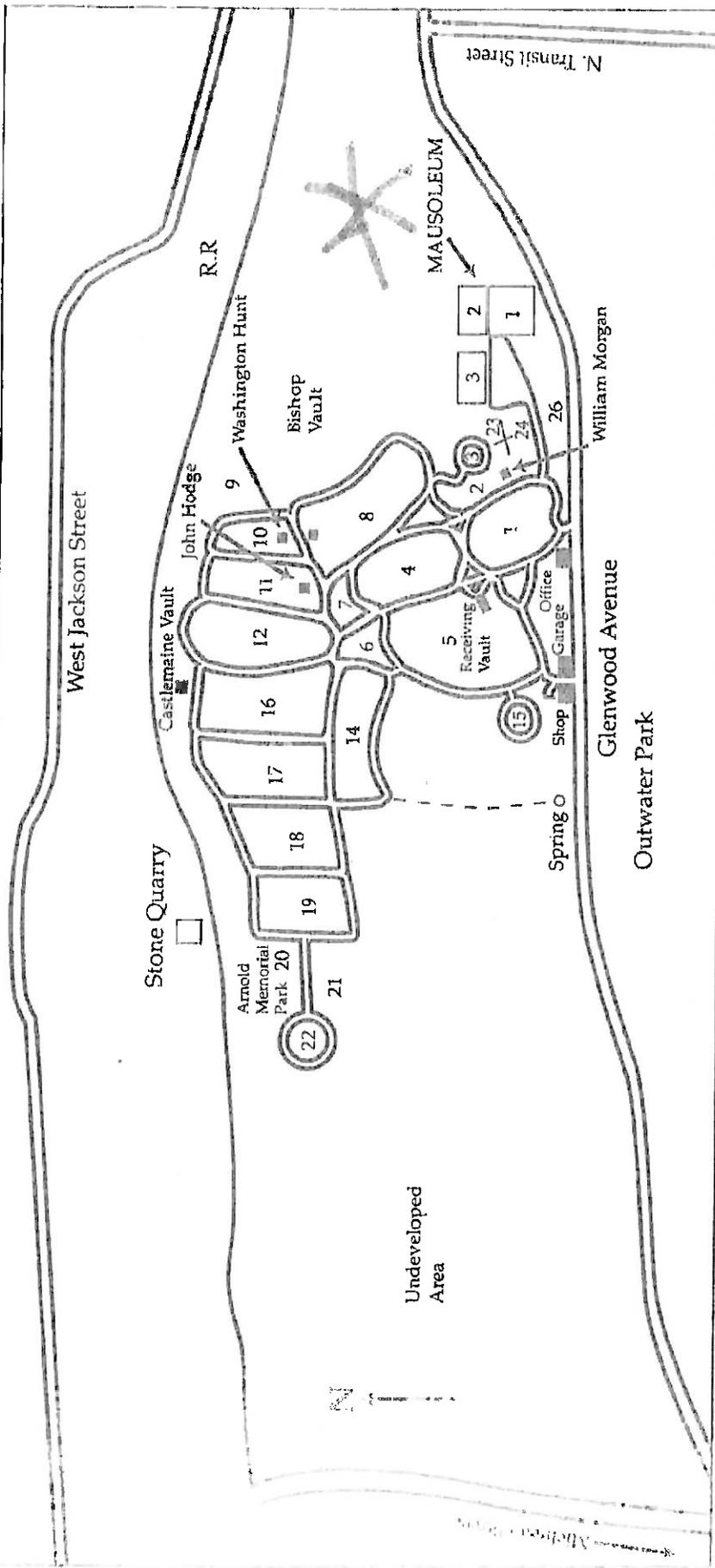
Vote – all members in favor.

Minutes taken by John Sinclair - VP

# EXHIBIT D

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# GLENWOOD CEMETERY ASSOCIATION EST. 1863



## BURIAL ESTATE LOCATION

NAME \_\_\_\_\_

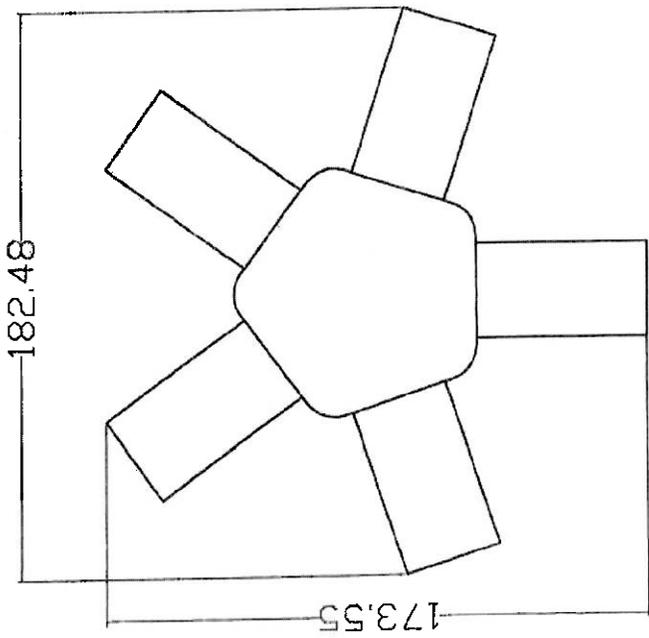
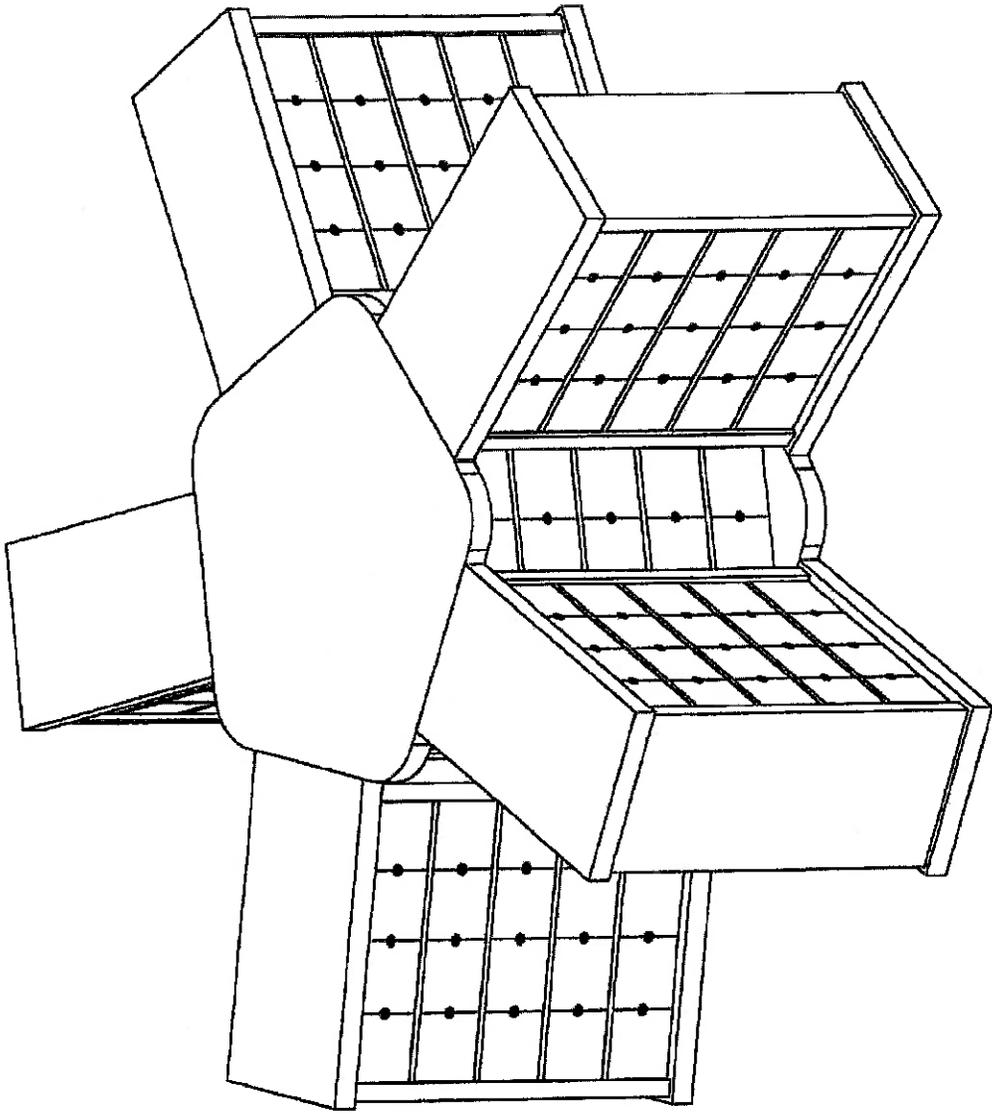
SECTION \_\_\_\_\_ LOT \_\_\_\_\_

Glenwood Cemetery Association  
 325 Glenwood Avenue  
 Lockport, New York  
 (716) 433-3060

# EXHIBIT E

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CFS-L-SY-1062-1



# CFS-L-SY-1062-2

Item: inch

QTY: 1 PCS

A: 80.47\*77.64\*4H

B: 80.47\*77.64\*4H

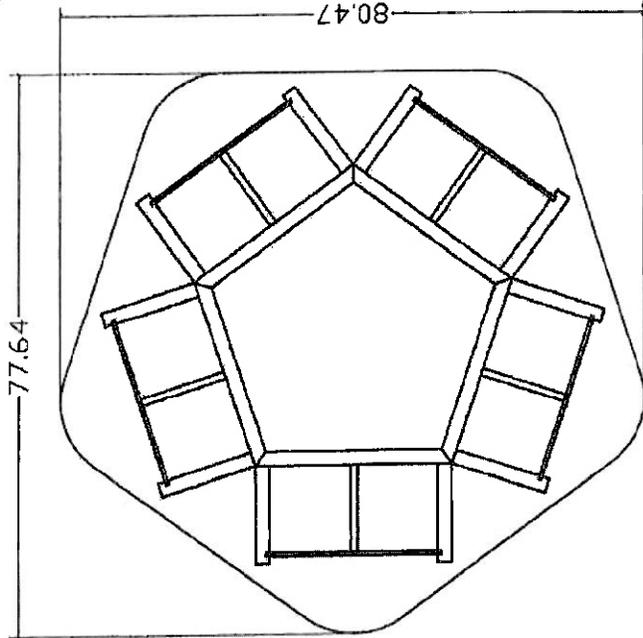
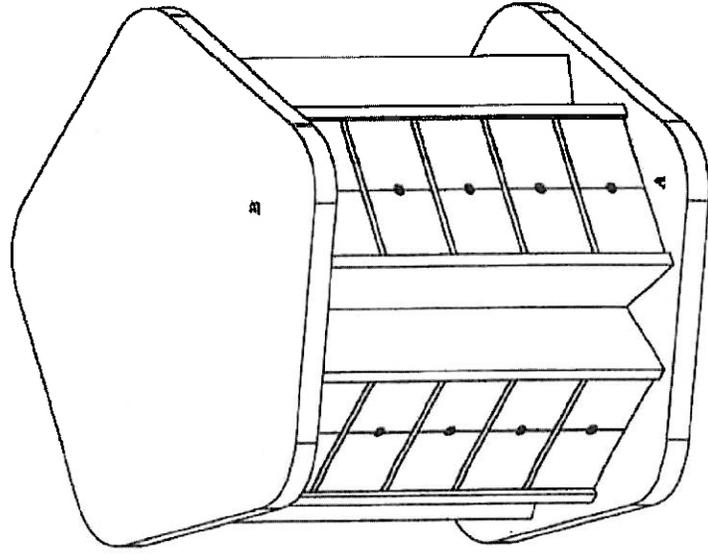
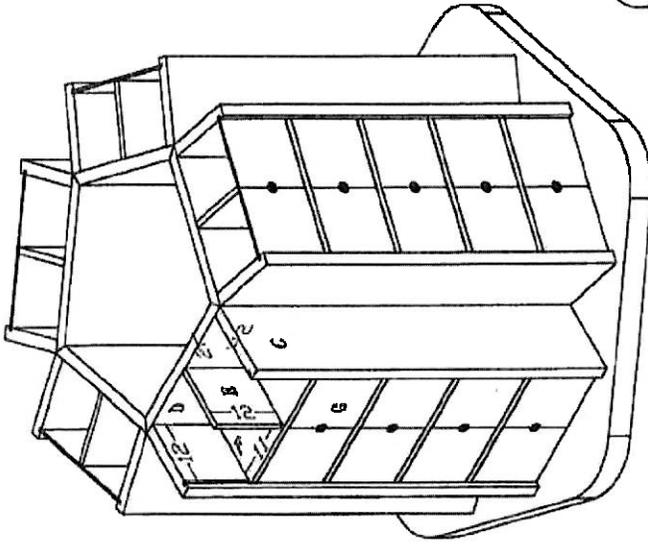
C: 10 (13.5\*2\*64H)

D: 5 (27\*2\*64H)

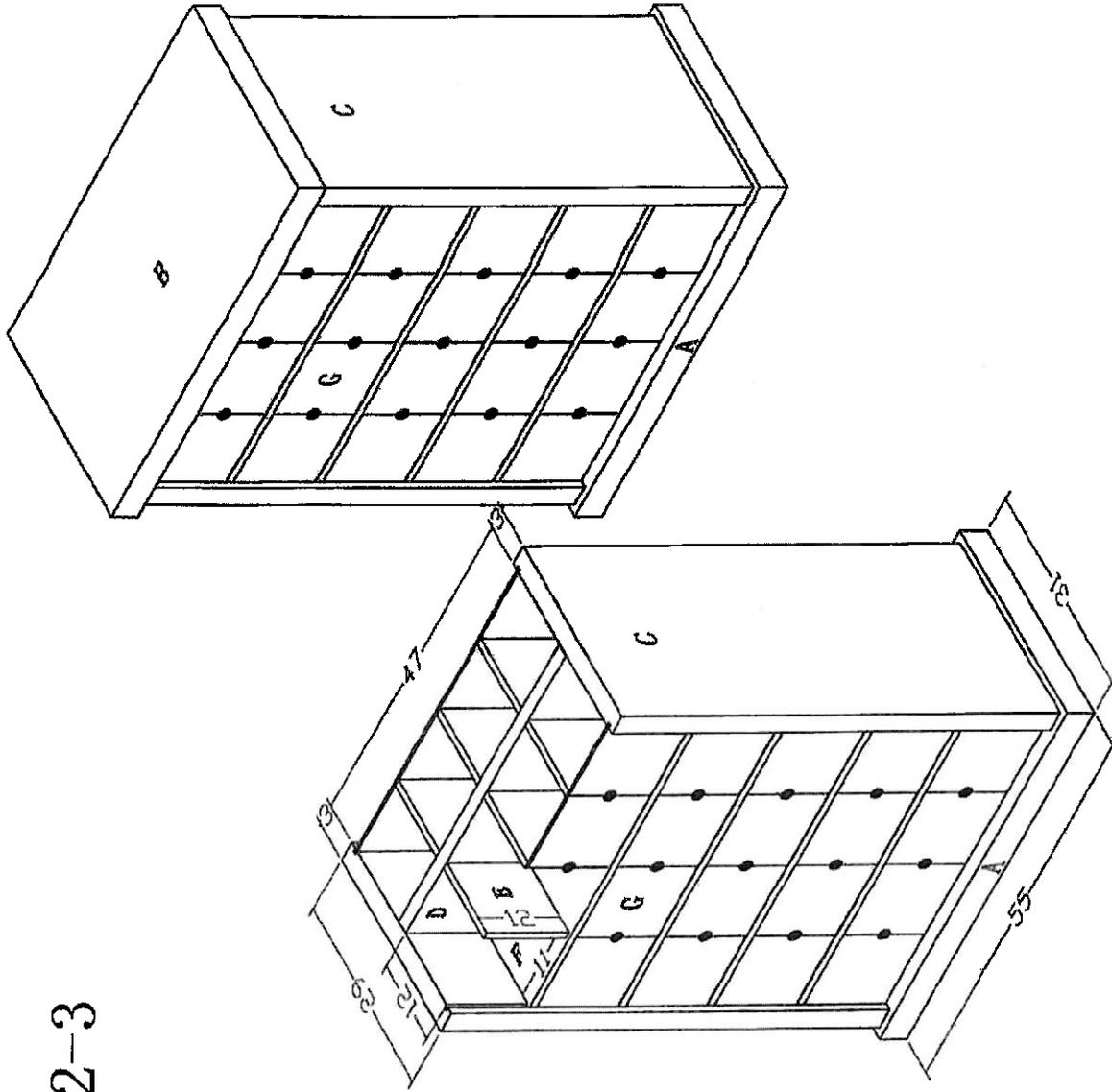
E: 25 (12\*1\*12H)

F: 20 (24\*12.5\*1H)

G: 50 (12\*0.4\*12H)

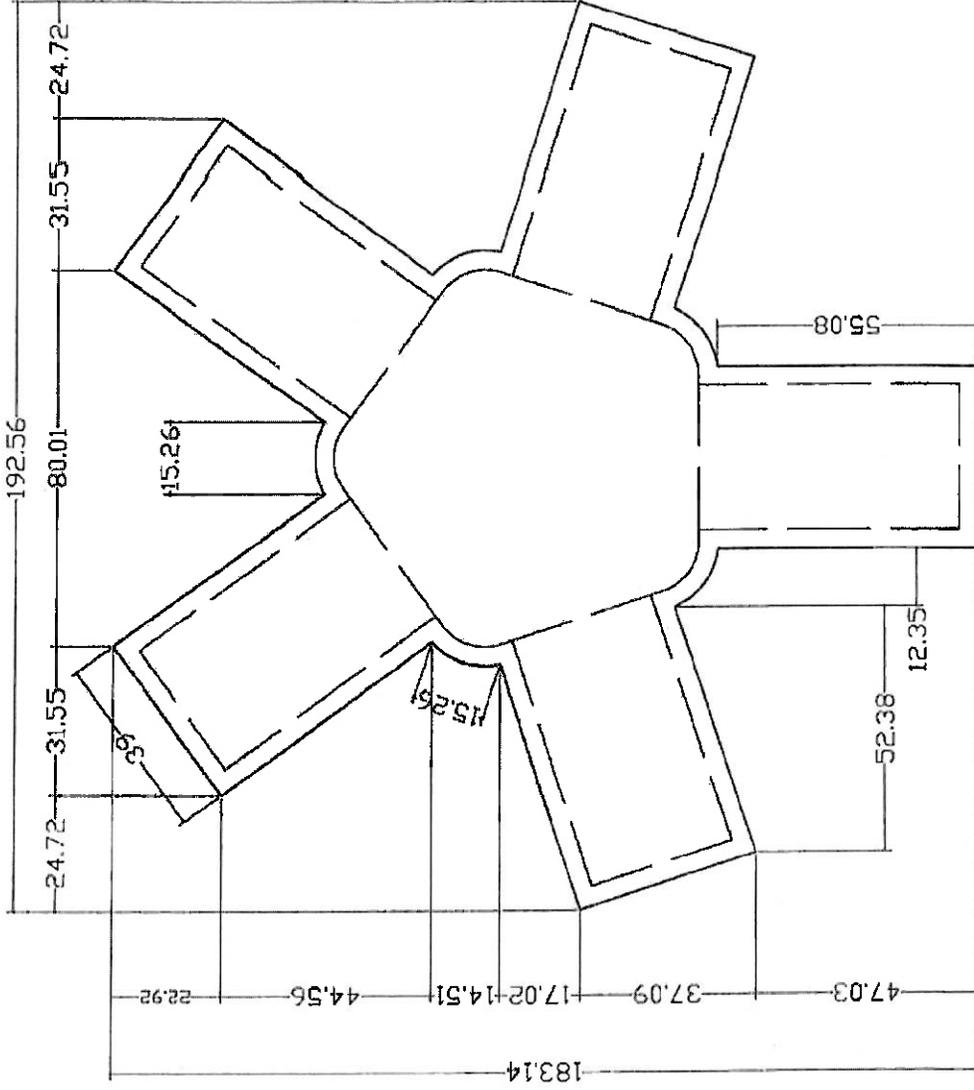


# CFS-L-SY-1062-3



- Item: inch
- QTY: 5 PCS
- A: 55\*31\*4H
- B: 55\*31\*4H
- C: 2 (29\*3\*64H)
- D: 47\*2\*64H
- E: 30 (12\*1\*12H)
- F: 8 (47\*13\*1H)
- G: 40 (12\*0.4\*12H)

# CFS-L-SY-1062-Foundation



# EXHIBIT F

Columbus Warehouse  
4849 Groveport Road  
Obetz, Ohio 43207  
866-834-1219  
Fax: 866-400-1289



Elberton Warehouse  
1105 Allen Logan Road  
Elberton, GA 30635  
844-601-1173  
Fax: 866-405-0894

**Contract Agreement**

Glenwood Cemetery  
325 Glenwood Avenue  
Lockport New York, 14094

**Product Description – 250 Niche Community Columbarium One central 50 niche unit surrounded by five double sided 40 niche units.**

Total: \$35,000 including tariff

Freight \$3,000.00

**Order Total –\$38,000**

This project will take 150 days to be produced and shipped to you.  
You will have this to you before your deadline of late June.

**Payment and Terms:** Customer agrees to pay 50% of the order total in the amount of \$19,000 prior to mausoleum being manufactured. Customer then agrees to pay balance of \$19,000 when ready to receive unit.

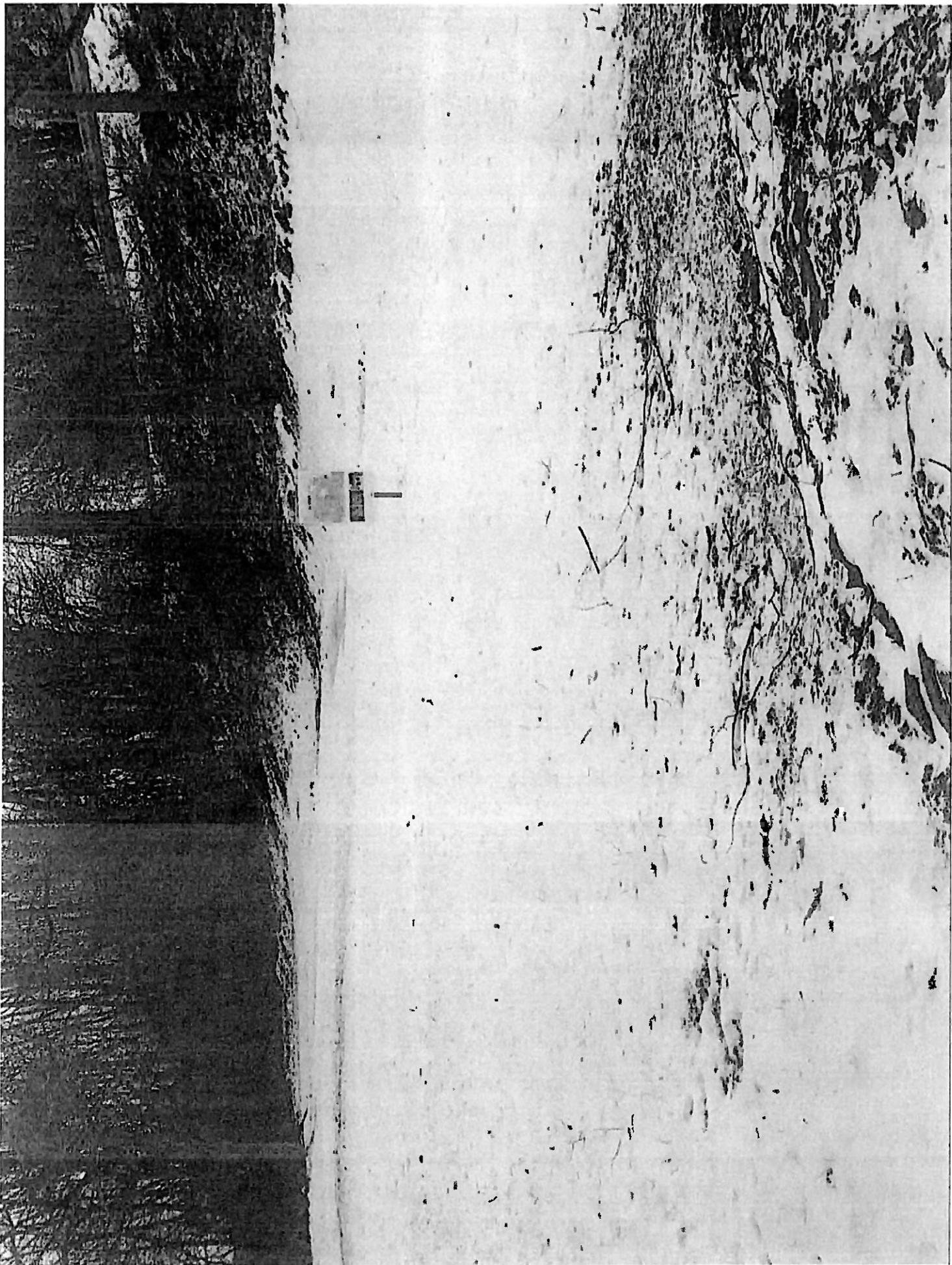
**Signatures**

Salem Stones Signature:   
Printed Name: LEWIN KAILASAMMANI  
Date: 10/31/19

Customer Signature \_\_\_\_\_  
Printed Name \_\_\_\_\_  
Date \_\_\_\_\_

# EXHIBIT G





# EXHIBIT 2



Est. 1863

## Glenwood Cemetery Association

325 Glenwood Ave • Lockport, NY 14094  
(716) 433-3060

Minutes of Glenwood Cemetery Trustees

May 14, 2020

6 PM

**Special meeting of Glenwood Cemetery Board of Directors:**

A special meeting was called to order by President Daniel Russell. The topic of conversation was to move the new columbarium to a more visible place in the Cemetery. The donating family requested it be moved next to the phase 4 mausoleum where it would be considerably more visible than behind phase 1 mausoleum.

It also would save on cost as it is an easier spot to get to for concrete and the crane to place it.

A motion to move it to the new spot was made by Charles Sobieraski, it was seconded by John Sinclair. Vote was unanimous to approve.

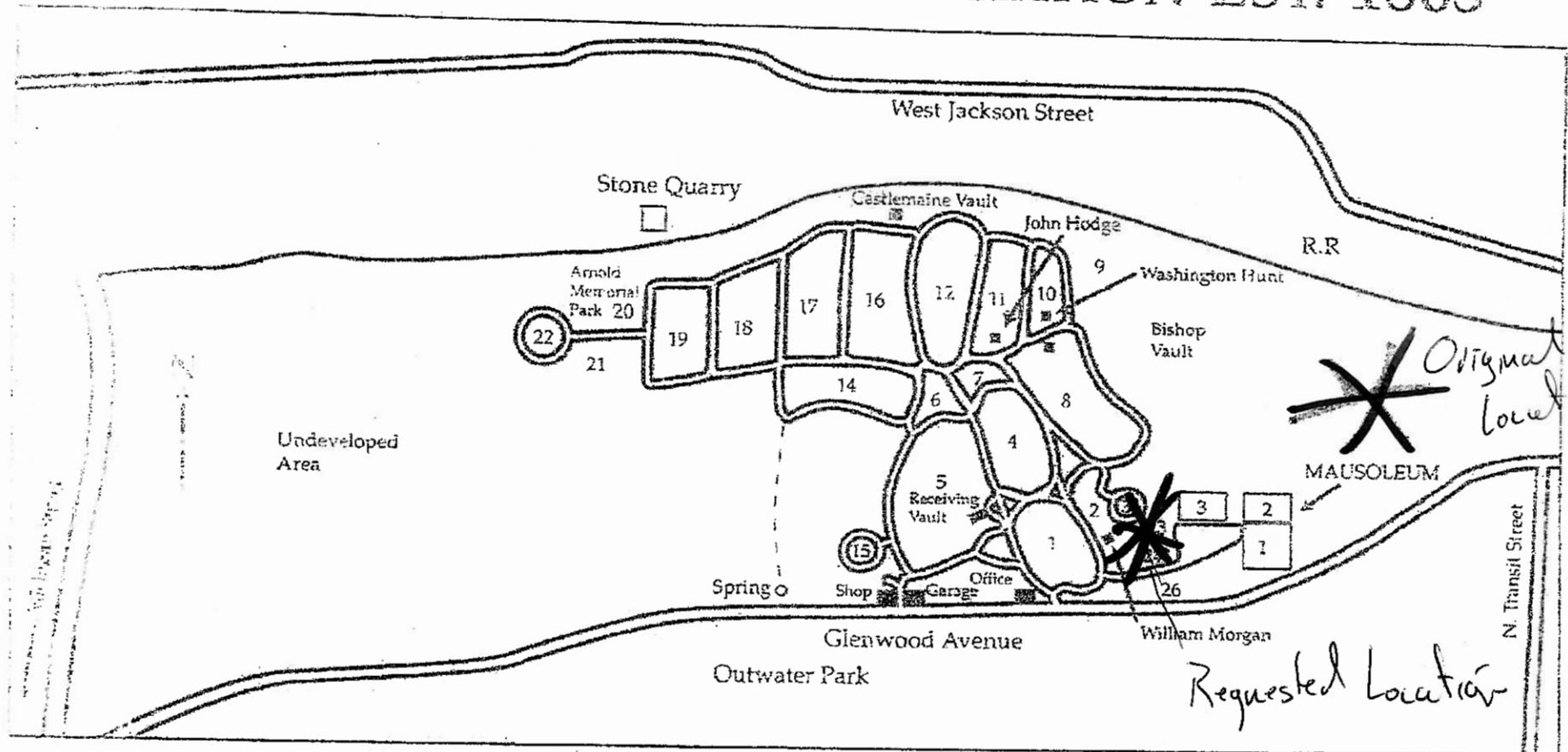
Respectfully submitted by,  
Elaine Sobieraski, acting secretary

Daniel F. Russell – *President*, John Sinclair – *Vice-President*, Sandra Hutchinson – *Secretary*,  
Elaine Sobieraski – *Treasurer*, Pam Russell – *Assistant Treasurer*

*Trustees* – Ronald Laubacker, Skip Moss (*honorary*), Jennifer Niethe, Michael Niethe, Kimberly Pittman, Charles Sobieraski, Michael Sobieraski, Paul Thomas, Charlotte Witte

# EXHIBIT 3

# GLENWOOD CEMETERY ASSOCIATION EST. 1863

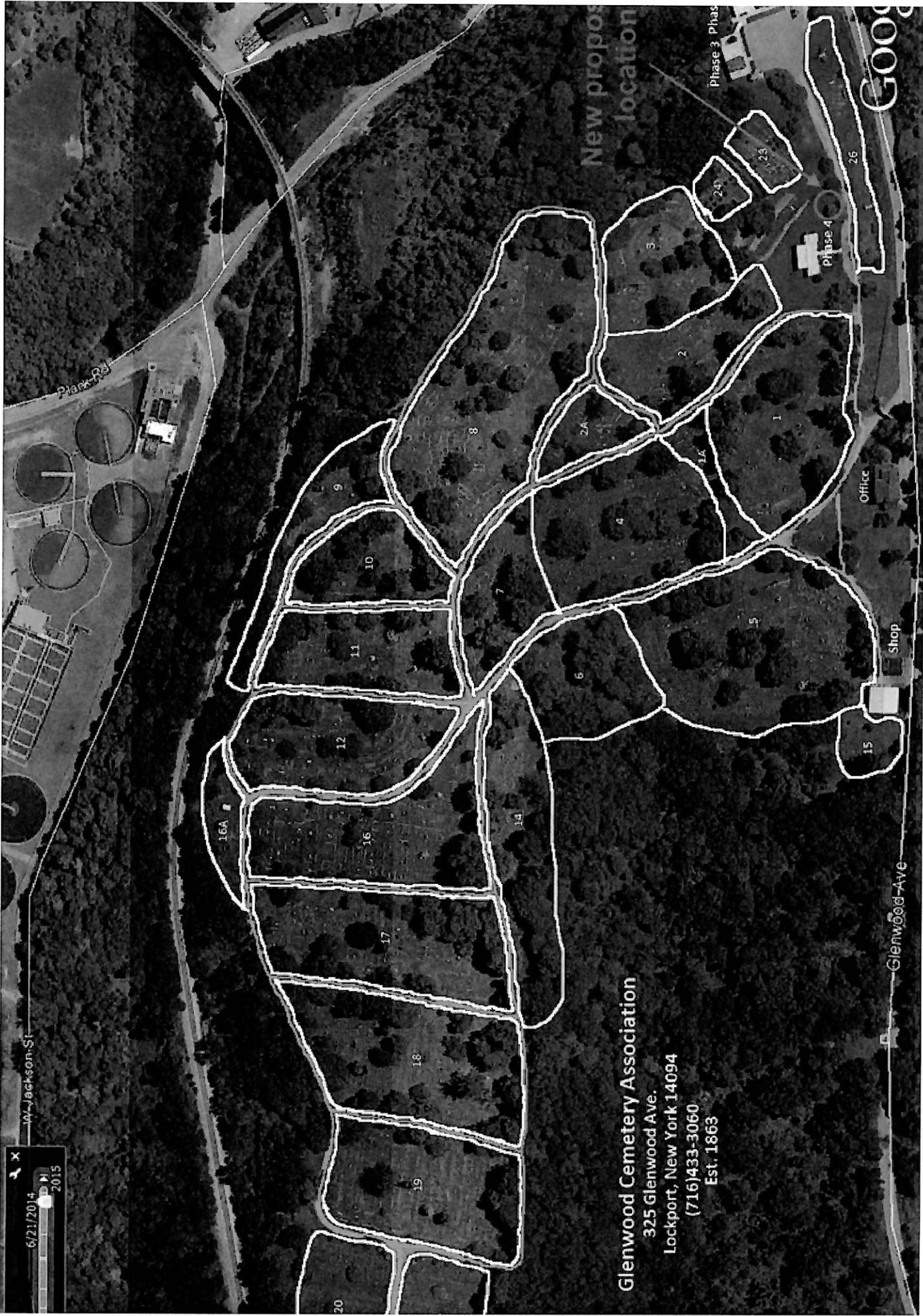


## BURIAL ESTATE LOCATION

NAME \_\_\_\_\_

SECTION \_\_\_\_\_ LOT \_\_\_\_\_

Glenwood Cemetery Association  
 325 Glenwood Avenue  
 Lockport, New York  
 (716) 433-3060



**Glenwood Cemetery Association**  
 325 Glenwood Ave.  
 Lockport, New York 14094  
 (716)433-3060  
 Est. 1863

W Jackson St

Park Rd

New proposed location

Phase 3 Phas

Phase 4

Office

Shop

Glenwood Ave

26

15

16A

20

19

18

17

12

11

10

9

14

6

5

2A

8

11

7

3

24

23

2

1A

1

GOOD

# EXHIBIT 4

# EXCITING NEWS!

MAY 18<sup>TH</sup>, 2020

GLENWOOD CEMETERY HAS APPLIED FOR APPROVAL TO THE NYS DIVISIONS ( CEMETERIES CONSTRUCTION OF A NEW 250 SPACE COLUMBARIUM FOR FUTURE INURNMENT OF CREMATED REMAINS. THE PROPOSED EXPANSION WILL BE LOCATED ADJACENT TO OUR PHASE 4 MAUSOLEUM. THIS IS AN IDEAL LOCATION FOR CONSTRUCTION, LOADING AS WELL AS FOR FAMILY AND FRIENDS TO VISIT. (SEE EXHIBIT 1, 2). THIS IS A CHANGE TO A PRIOR APPROVAL FROM NYS ON THIS EXACT UNIT. NO OTHER CHANGES HAVE BEEN REQUESTED.

CONSTRUCTION ONCE APPROVED BY NYS WILL HOPEFULLY COMMENCE IN SUMMER OF 2020, WITH NEW SPACES AVAILABLE FOR PURCHASE THIS YEAR. DUE TO CURRENT TRENDS IN FINAL BURIAL OF LOVED ONES, GLENWOOD FEELS THAT EXPANDING OUR OFFERINGS FOR CREMATED REMAINS IS A PRUDENT INVESTMENT IN THE FUTURE OF THE CEMETERY. THE FUNDING FOR THIS EXPANSION IS BEING GRACIOUSLY DONATED TO THE CEMETERY. ANY AND ALL COMMENTS ARE WELCOME AND MAY BE ADDRESSED TO:

GLENWOOD CEMETERY ASSOCIATION,  
325 GLENWOOD AVE. LOCKPORT, NY  
14094  
716-433-3060  
[GLENWOOD63@YAHOO.COM](mailto:GLENWOOD63@YAHOO.COM)

PUBLIC COMMENTS SHOULD BE RECEIVED NO LATER THAN JULY 16, 2020

THE DESIGN OF THE STRUCTURE WILL BLEND IN NICELY WITH THE NATURAL LANDSCAPE OF THE CEMETERY AND NEARBY STRUCTURES ALREADY IN EXISTENCE. IT WILL BE A "STARBURST" SHAPE WITH A CENTRAL CORE AND 5 RADIAL ARMS MADE OUT OF QUALITY GRANITE CONSTRUCTION FOR PERPETUITY. (SEE EXHIBIT 3)

EXHIBIT #1



EXHIBIT #2



EXHIBIT #3



# EXHIBIT 5





