

# DIVISION OF CEMETERIES

STATE OF NEW YORK  
DEPARTMENT OF STATE  
123 WILLIAM STREET  
NEW YORK, NY 10038  
TELEPHONE: (212) 417-5713  
FAX: (212) 417-2322  
WWW.DOS.NY.GOV

KATHY HOCHUL  
GOVERNOR

CEMETERY BOARD

BRENDAN C. HUGHES  
ACTING SECRETARY OF STATE  
CHAIR

LETITIA JAMES  
ATTORNEY GENERAL

DR. MARY T. BASSETT  
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director

SUBJECTS: NIAGARA FALLS MEMORIAL PARK, NO. 32-014

RE: REQUEST FOR PM LOAN

DATE: DECEMBER 10, 2021

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Niagara Falls Memorial Park (the Cemetery) has filed a proceeding in Supreme Court, Niagara County, for approval of a loan from its permanent maintenance fund of \$190,000 to cover the cost of purchasing a cremation retort to replace its existing retort, which will need to be replaced by March 2025 to comply with DEC requirements.

The Cemetery obviously needs a new retort (and, as the accompanying report of Senior Investigator Michael Seelman indicates, we recommend approval). The Cemetery also lacks sufficient unrestricted funds to buy one, so the Division is amenable to the Board recommending that Supreme Court approve a PM loan of \$171,000, as follows.

1. As the accompanying report of Senior Accountant Kathleen Richardson and updated spreadsheet indicate, the Cemetery had failed to make required PM deposits on lot sales and interments for several years, leaving a deficit of \$9,896.91. The Cemetery has indicated that the deficit arose because PM deposits were inadvertently made into the wrong account and will correct this error. We await confirmation that the Cemetery has made the payment to close the deficit.
2. Initially, the Division believed the deficit was approximately \$29,000. That gives the Cemetery approximately \$19,000 more in unrestricted funds than the Division previously believed. The Division recommends using these funds to purchase the retort, thereby reducing the total amount of the PM loan to \$171,000.
3. Before the current board was elected, this Cemetery experienced mismanagement and misappropriations of funds. The Division requests that the Court order require quarterly reporting of PM transfers and repayments of the PM loan.
4. The Division requests that the loan payments be \$1,320, which will yield a loan repayment in 10 years and 10 months.

Per the Cemetery's attorney's email earlier today, the Cemetery consents to these terms.