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DEPARTMENT OF STATE
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CHAIR

LETITIA JAMES
ATTORNEY GENERAL
JAMES V. MCDONALD, M.D., M.P.H.
COMMISSIONER OF HEALTH

TO: New York State Cemetery Board

FROM: Sarah Levin, Auditor 1
Lewis Polishook, Director

CC: Robert Vanderbles, Counsel

SUBJECT: North Ridge Burial Association, # 32-015

RE: Major Alteration, Revision to Board Order dated October 16, 2024

DATE: December 24, 2025

Exhibits:

1. Email correspondence between North Ridge Burial Association and the Division pertaining to the Association's request for approval of additional building expenses.

Summary

North Ridge Burial Association ("the Cemetery") requests that the New York State Cemetery Board (the Cemetery Board) amend its previous approval of its major alteration project. At the October 2024 meeting, the Cemetery Board approved, nunc pro tunc, the demolition of a former church on the cemetery's property and approved the construction of a new office building in its place. As approved, the total cost of the building was not to exceed $191,074. The Cemetery now asks that the Board approve additional building costs totaling $13,880, increasing the maximum amount to $204,954.

The Division recommends approval.

Demolition of Former Church and Construction of New Office Building

The Division respectfully refers the Cemetery Board to its September 20, 2024, report on this project for more details. A copy can be found here:

https://dos.ny.gov/system/files/documents/2024/10/32-015-n.-ridge-burial-association-major-alteration_redacted.pdf

The Cemetery Board approved the project at its September 2024 meeting and approved a $25,000 increase to the total cost of the project at its February 2025 meeting because the initial approval omitted necessary work for electrical, heating, and plumbing systems. A copy can be found here:

https://dos.ny.gov/system/files/documents/2025/02/32-015-north-ridge-major-alteration-revised-packet-01-24-2025.pdf

The breakdown of costs, as approved, was as follows:

Demolition of former church		$9,107
Construction of new office building		$156,967
Electrical materials and installation		$9,675
Heating system and installation		$12,513
Misc. plumbing for small bathroom		$2,812
	Total	**$191,074**

Additional Construction and Expenses

At the time the cemetery submitted its plans and estimated total building costs for NYS Cemetery Board approval, it had anticipated installing a bathroom at a future date. However, the Town of Cambria will not issue a certificate of occupancy until the cemetery installs a bathroom. The cemetery is requesting approval of the additional building costs for the installation of the bathroom as well as for interior finishings such as doors, trim, and cabinets.

The cemetery's bathroom plans also include the installation of a septic tank outside of the building, as there is no access to the local sewer system. Per the cemetery, the septic tank will serve as a holding tank only and there will be no onsite discharge from the septic tank. The cemetery plans to have an on-going maintenance expense for emptying the septic tank. The bathroom is not intended to be a public bathroom facility for cemetery visitors. As such, expected use will be infrequent. The stamped plans the cemetery included in its original application show the bathroom. The cemetery's plans have already been reviewed and approved by the Niagara County Health Department.

In addition to the bathroom and interior finishings, the cemetery is requesting approval for additional expenses for exterior work on the building which was not included in its original plans. Like the bathroom, this work was anticipated to be performed at a future date. The cemetery is planning to install eavestroughs and downspouts to direct water away from the foundation as well as a stone skirt to the front façade of the building for appearance.

The cemetery estimates the additional building expenses to total $13,880. Most of the labor will be performed by a cemetery board member at no cost to the cemetery. Including the additional expenses, the revised estimated total cost of the building will be $204,954.

A breakdown of the additional costs is as follows:

Niagara County Department of Health Plan Review		$290
Septic Tank		$1,240
Toilet, Sink, Interior Plumbing Materials		$3,400
Interior Doors (Bathroom and Storage Room)		$750
Cabinets		$3,400
Exterior Façade Work		$2,000
Eavestroughs and Downspouts		$4,500
	Total	**$13,880**

Funding

The cemetery intends to use accumulated interest and dividend earnings from its Permanent Maintenance Fund ("PM Fund") to cover this additional amount. As of October 31, 2025, accumulated dividend and interest revenue in the cemetery's PM fund totaled $52,524. Furthermore, the cemetery reported a net operating surplus of $58,557 in its 2024 annual financial report. As of October 31, 2025, the balance of the cemetery's general fund, which includes the cemetery's operating account, current maintenance account, and an investment account, totaled $670,199 at fair market value.

General Funds (as of 10/31/2025)	Account Balance
Current Maintenance Account	$1,000
Operating Account	$16,275
Investment Account (@ FMV)	$594,367
PM Fund Accumulated Interest and Dividends due to GF	$58,557
Total General Funds	$670,199

SEQRA

The additional façade work and bathroom do not change the original Type 2 characterization of this application under the State Environmental Quality Review Act (SEQRA).

Recommendation

The North Ridge Burial Association board has approved the additional expenses and the use of general funds to pay for them. The cemetery has ample funds available to pay for these additional costs without any disruption to cemetery operations. As noted earlier, the cemetery anticipated this work to be performed in the future and expensed over time. However, due to requirements from the Town of Cambria, the timeframe for the installation of the bathroom has been accelerated. The Division believes that this is a prudent request, and we recommend approval of the additional expenses. We recommend that the Cemetery Board amend its approval to increase the maximum cost of the building to $204,954, subject to receipt of any other required local approvals.

EXHIBIT 1

From: Levin, Sarah (DOS)
To: [redacted]; Catena, Michael (DOS)
Cc: [redacted]
Subject: RE: North Ridge Burial Association New Building Costs
Date: Thursday, November 6, 2025 10:11:00 AM

Thanks, Jim! And thank you for the clarifications. I appreciate you taking the time to send these to me. [redacted]!

Sarah

Sarah Levin
Senior Accountant

Division of Cemeteries
State of New York
Department of State
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From: James Ibaugh [redacted]
Sent: Wednesday, November 5, 2025 4:02 PM
To: Catena, Michael (DOS) <Michael.Catena@dos.ny.gov>; Levin, Sarah (DOS) <Sarah.Levin@dos.ny.gov>
Cc: Andrew Nichols [redacted]
Subject: Re: North Ridge Burial Association New Building Costs

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Sarah,

Attached are the statements you requested. A couple quick clarifications as you review these. The Current Maintenance Control checking account is where all income is deposited. We then transfer the Permanent Maintenance portion to the Permanent Maintenance Checking account 2361 monthly. Similarly, we transfer the CM portion of income for the month into the CM Checking account 6696. If all income is split between PM & CM, the control account should have a balance of $1000.

Second clarification: I only transfer accumulated Dividend and Interest Income from the PM Fidelity account at year end, or when the CM Checking account gets low (which then decreases the year end transfer. As of 10-31-25, there was $52,524.15 of accumulated dividends and interest in Fidelity PM available for CM.

Let me know if you have any other questions.

Jim Ibaugh, Treasurer
North Ridge Burial Association Inc
[redacted]

On Tuesday, November 4, 2025 at 04:01:39 PM EST, James Ibaugh [redacted] wrote:

Sarah,

Thanks for your quick response.

Your addition is correct. I get a total requested increase of $13,880. Of this, we could easily defer the eavestroughs and downspouts to 2026.

Regarding environmental concerns with the septic system: There will be no onsite discharge from the septic tank. Since the toilet facilities will be rarely used (only for emergencies), the septic tank serves as a holding tank only. We will have an ongoing expense to pump it out when it gets full. The Niagara County Health Department has already reviewed and approved the plans.

I will download and forward recent bank and brokerage statements in the next day or two. I am having cataract surgery tomorrow so hopefully I can still work on the computer.

Jim Ibaugh, Treasurer
North Ridge Burial Association, Inc.
[redacted]

On Tuesday, November 4, 2025 at 11:29:08 AM EST, Levin, Sarah (DOS) <sarah.levin@dos.ny.gov> wrote:

Hi Jim – Good question. I know you were planning to do the work and expense over time. Since you have to lay out so much of the costs now, I think it's probably best to get approval. I don't think a new application is needed, I can request approval to modify the existing board order.

Forgive my ignorance, but I don't know anything about buildings and codes. Just thinking about the septic tank, are there any additional permits and/or is an environmental assessment form needed? I'm checking with the investigators to see if any of the construction parts need approval.

The total I computed for the additional expenses is $13,880 including the exterior work. Please confirm this amount and that the cemetery is still planning to use general funds.

Niagara County Department of Health Plan Review	$	290
Septic Tank	$	1,240
Cabinets	$	1,700
Toilet, Sink, Plumbing Materials	$	3,400
Interior Doors (W.C. and Storage Room)	$	750
Labor (to be donated by a Board member)	$	-
Exterior façade work	$	2,000
Eavestroughs and downspouts	$	4,500
Total	$	13,880

Please also send the most recent general fund and PM fund account statements to confirm the balances.

I think it's too late for me to submit for the November board meeting, but I should be able to get this on the agenda for December. Let me know if you have any questions or need anything else.

Kindly,

Sarah

Sarah Levin

Senior Accountant

Division of Cemeteries

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Department of State

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https://dos.ny.gov/cemeteries

From: James Ibaugh [redacted]
Sent: Tuesday, November 4, 2025 9:04 AM
To: Levin, Sarah (DOS) <Sarah.Levin@dos.ny.gov>; Catena, Michael (DOS) <Michael.Catena@dos.ny.gov>
Cc: Andrew Nichols [redacted]
Subject: North Ridge Burial Association New Building Costs

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

As previously discussed and communicated with you, we have proceeded with additional building finishes, and at this point, it appears that our total additional costs will exceed $10,000. We are providing the following breakdown as to how we have tracked the financial costs for the new building.

Our building costs to date which are being tracked as an asset on our balance sheet are $182,058.31 which is $ 91.31 over the amount approved by NYS Div. of cemeteries. As you recall, the total approval was for $191,074, of which $9107 was expensed for the former building's demolition. During the planning, we put in water supply piping and a drain connection to make it easy to add a water closet (toilet & sink) at a later date. It turns out that the Town of Cambria won't issue a Certificate of Occupancy until the toilet & sink are installed. Costs are summarized below:

Niagara County Department of Health Plan Review	$ 290
Septic Tank	$ 1,240
Cabinets	$ 1,700
Toilet, Sink, Plumbing Materials	$ 3,400
Interior Doors (W.C. and Storage Room)	$ 750
Labor (to be donated by a Board member)	$ 0

Total expected costs $ 7,380.

In addition to the above, we have made some minor improvements such as adding a stone skirt to the

front of the building for appearance (cost less than $2,000), and would like to still add eavestroughs and downspouts to move water away from the foundation (cost approximately $4,500).

Please advise how to proceed on these items as total will exceed the previously discussed $10,000. Can we expense them in 2025, save some for 2026 and expense them, or submit a new application?

James Ibaugh, Treasurer

North Ridge Burial Association Inc

[redacted]