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# Cemetery Info...What I didn't know - but learned along the way.

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# Disclaimers:

\*I am not an accountant. I am the Superintendent of Cemeteries for the Town of Brentwood, NH and included in my responsibilities is managing the accounting associated with said cemeteries.

\*Accounting consisting of: Operating Budget, Perpetual Care Trust Funds and Cemetery Maintenance Expendable Trust Funds.

\*What works for Brentwood may or may not work for you.

\*There is no "one size fits all." Take what works for you and apply it to your municipality.

# Takeaways: (IMHO)

\*Communication is Key! Cemetery Trustees & Sexton/Superintendent should have a good working relationship with the Trustees of Trust Funds, and vice versa.

\*Cemetery Trustees & Sexton/Superintendent and Trustees of Trust Funds should have good working relationship with the town investing advisor.

\*Consider attending each others meetings.

\*Cemetery Trustees & Sexton/Superintendent and Trustees of Trust should have good working relationships with anyone else working on Perpetual Care lots. (Town administrator, mowing crew, etc.)

## Municipality to Provide per RSA 289:2 & Maintain per RSA 289:4

Every municipality shall provide, or may enter into agreements with adjacent municipalities or nonprofit entities to provide, one or more suitable cemeteries for the interment of deceased persons, which shall be subject to such regulations as the municipality may establish.

Every municipality shall raise and appropriate sufficient funds, by taxation or otherwise, to provide for the suitable care and maintenance of the municipal public cemeteries within its boundaries which are not otherwise provided for by an alternative funding source. Every municipality may raise and appropriate annually a sufficient sum to provide for the suitable care and maintenance of deserted burial grounds and cemeteries which have been declared abandoned in accordance with RSA 289:19-21. (2023)

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# 1. Operating budget

Part of the town/city operating budget, created via taxpayer funds.

Cemetery Trustees create a budget, which is funded by taxation, to care and maintain cemeteries.

Commonly used for incidental maintenance, including, but not limited to grass seed, hand tools, flowers for common gardens, etc.

Provides for wages for Sexton/Superintendent.

# Perpetual Care Trust Funds

Perpetual care funds are monies placed in trust funds to generate income to cover cemetery maintenance in perpetuity.

## 2. Perpetual Care Trust Funds

The income from a perpetual care trust fund shall be used only for the care and maintenance of the lot to which the perpetual care fund is attached.

The principal of a perpetual care trust fund CAN NOT be expended, only the income.

EX: Jones family purchases a lot, put \$ into a Perpetual Care trust fund and the income funds (only) will pay for maintenance of their lot (only) for perpetuity.

Perpetual care funds are managed by the Trustees of Trust Funds with input from the Cemetery Trustees and Sexton/Superintendent.



# Perpetual Care Trust Funds

The Cemetery Trustees and Sexton/Superintendent shall keep records of the work completed (hours, materials, etc.) to determine the annual maintenance cost for each cemetery. That annual maintenance cost is then allocated proportionately amongst the perpetual care funds in said cemetery. If a perpetual care plot has insufficient income to cover its maintenance then the town is required to pay for it.

Note: Municipalities are required to raise and appropriate “sufficient funds” to provide for the suitable care and maintenance of their public cemeteries, which would include burial lots, to the extent they are not otherwise supported by perpetual care funds (NH RSA 289:4).

The Cemetery Trustees and Sexton/Superintendent shall keep records of any other costs for perpetual care lots, such as, but not limited to, flower accounts, flags, stone cleaning, etc.

# Cemetery Trustee & Sexton/Superintendent Accounting

- \*Keep track of mowing hours (Communication!)
- \*Keep track of cost of flowers purchased for Flower Accounts
- \*Keep track of cost of materials used for stone cleaning (D/2)
- \*Keep track of any funds expended for Perpetual Care lots
- \*All amounts of funds allocated will go on a work/spreadsheet

# Cemetery Trustee & Sexton/Superintendent Accounting Worksheet

Brentwood Example - Flower Accounts (2023)

Each plant cost \$6.50, 3 plants per lot = \$19.50 total for the lot

Fill in worksheet and hand in to Trustees of Trust for final review.

Filed in early June (Flowers) and early Dec (everything else).

# Cemetery Maintenance Expendable Trust Fund

Upon purchase of the “Right To Inter” (deed), funds are placed in the General Cemetery Maintenance Expendable Trust Fund.

Funds are used for capital improvements within the cemetery.

Managed by Trustees of Trust with input from Cemetery Trustees.

# 3. Cemetery Maintenance Expendable Trust Fund

If a municipality has passed a warrant article to create a Cemetery Maintenance Expendable Trust Fund (31:19-a Fund) then money from the purchase of a "Right To Inter" (deed), is placed in this fund.

This fund is managed by the Trustees of Trust Funds with input from the Cemetery Trustees and Sexton/Superintendent.

It is fully expendable, meaning it is not restricted to the use of income only.

# Cemetery Maintenance Expendable Trust Fund

The fund can be used for the maintenance, operation and/or capital improvements of the municipality's public cemeteries. Capital improvement projects include, but are not limited to, tree removal, repair of gates, driveway sealcoating, well repairs or installation, etc.

Consideration should be given to the use of warrant articles or budgeting for capital improvement projects before fully expending a Cemetery Maintenance Expendable Trust Fund.

## Cy Pres

In summary, the municipality must convince the court that it is impossible or impracticable to expend the excess accumulated perpetual care income for the care and maintenance of the lot in question, and the excess income therefore should be freed for general cemetery maintenance or capital expansion. However, if the petition is approved, the court likely will require that the municipality must care for the particular cemetery lots in perpetuity if the perpetual care income is exhausted.

# Cy Pres - from the DOJ

\*Advised that the Trustees of the Trust Funds look to the previous 10 years to demonstrate that the income consistently exceeds the trustees' ability to use it for the individual perpetual care lots.

\*Review the previous 10 years of MS-9's to demonstrate that the income for said perpetual care lot(s) consistently exceeds the Trustees ability to use the funds for said individual lots. (Income consistently exceeds expense.)

\*Need good record keeping for the past 10 years (Spreadsheets, etc)

\*Can only be done in a municipal cemetery and said funds can only be used for infrastructure type projects (IE: expansion, paving, seal coating, etc) in the said municipal cemetery.



# Cemetery Trust Funds & the MS -9

MS-9 commonly found in town reports.

Generated by Trustees of Trust with information from Cemetery Trustees & Sexton/Superintendent and Investment entity.

# Cemetery Trust Funds & the MS-9

The key takeaways for Perpetual Care Trust Fund is that the principal is not expended and income is not negative!

Before allocating funds, look at the MS-9 to determine if there are enough funds in said account to cover cost.

Not enough funds, consider either not spending the \$ or, if necessary to spend, then the town covers the cost.

Under Income, look at the Beginning Balance, Income Amount, Amount Expended During Year, and Ending Balance

# Cemetery Trust Funds & the MS-9

Your other cemetery trust funds will also be reported on the MS-9.

They may be broken apart in sections for fully expendable and/or income restricted.

You may have additional cemetery funds reported on the capital reserve portion of the MS-9 if you have a Cemetery Maintenance Expendable Trust Fund or other funds created through warrant articles.

**MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF BRENTWOOD FOR THE PERIOD 07/01/2023 THRU 7/31/2023**

TRUST FUNDS					PRINCIPAL					INCOME				TOTAL	MARKET VALUE	
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value

**Cemetery**

**Perpetual Care - Dudley Cemetery**

1931	Daniel T. Smith	Lot Maintenance	Common TF	48.13	3,194.95	0.00	0.00	0.00	3,194.95	2,123.84	16.83	13.00	2,127.67	5,322.62	146.93	5,469.55
1940	Sarah M. Smith	Lot Maintenance	Common TF	51.87	3,232.80	0.00	0.00	0.00	3,232.80	2,498.58	18.14	13.00	2,503.72	5,736.52	158.35	5,894.87
<b>Total Perpetual Care - Dudley Cemetery</b>				100	6,427.75	0.00	0.00	0.00	6,427.75	4,622.42	34.97	26.00	4,631.39	11,059.14	305.28	11,364.42

**Perpetual Care - Ladd Cemetery**

1947	T. P. Barnes & Kendall	Lot Maintenance	Common TF	11.29	3,242.93	0.00	0.00	0.00	3,242.93	2,559.70	18.37	0.00	2,578.07	5,821.00	160.69	5,981.69
1951	Walter B. Brown	Lot Maintenance	Common TF	23.33	6,701.51	0.00	0.00	0.00	6,701.51	5,311.00	38.02	26.00	5,323.02	12,024.53	331.93	12,356.46
1953	Frank & Arabella Wood	Lot Maintenance	Common TF	15.55	4,554.93	0.00	0.00	0.00	4,554.93	3,460.32	25.36	26.00	3,459.68	8,014.61	221.24	8,235.85
1954	John J. Knights	Lot Maintenance	Common TF	2.68	896.81	0.00	0.00	0.00	896.81	477.90	4.35	0.00	482.25	1,379.06	38.07	1,417.13
1955	Forrest & Cecelia Robinson	Lot Maintenance	Common TF	4.33	1,365.52	0.00	0.00	0.00	1,365.52	861.97	7.05	0.00	869.02	2,234.54	61.68	2,296.22
1955	Stephen George	Lot Maintenance	Common TF	2.68	896.97	0.00	0.00	0.00	896.97	478.62	4.36	0.00	482.98	1,379.95	38.09	1,418.04
1962	Charles Smith	Lot Maintenance	Common TF	2.67	896.09	0.00	0.00	0.00	896.09	474.24	4.34	0.00	478.58	1,374.67	37.95	1,412.62
1962	Myrtle Lavdie Robinson	Lot Maintenance	Common TF	2.67	896.12	0.00	0.00	0.00	896.12	474.30	4.34	0.00	478.64	1,374.76	37.95	1,412.71
1964	Charles & Laura Smart	Lot Maintenance	Common TF	2.11	719.90	0.00	0.00	0.00	719.90	362.19	3.43	0.00	365.62	1,085.52	29.97	1,115.49
1964	Charles Page & Freeman Emerson	Lot Maintenance	Common TF	2.13	721.77	0.00	0.00	0.00	721.77	372.18	3.46	0.00	375.64	1,097.41	30.29	1,127.70
1972	Irving & Leslie Cross	Lot Maintenance	Common TF	1.66	579.96	0.00	0.00	0.00	579.96	270.70	2.69	0.00	273.39	853.35	23.56	876.91
1973	Fred & Minnie Rock	Lot Maintenance	Common TF	1.65	579.81	0.00	0.00	0.00	579.81	269.96	2.69	0.00	272.65	852.46	23.53	875.99
1973	Andrew Jackson & Lizzie (Vincent) York	Lot Maintenance	Common TF	1.11	550.43	0.00	0.00	0.00	550.43	41.95	1.86	19.50	24.31	574.74	15.87	590.61
1973	Rev. Hugh Macleod	Lot Maintenance	Common TF	5.81	1,743.57	0.00	0.00	0.00	1,743.57	1,239.73	9.45	0.00	1,249.18	2,992.75	82.61	3,075.36
1974	Bartlett & Smith (Lucinda & Theodora)	Lot Maintenance	Common TF	9.16	2,651.58	0.00	0.00	0.00	2,651.58	2,053.79	14.90	0.00	2,058.69	4,720.27	130.30	4,850.57
1974	R. & M. & A. Bartlett	Lot Maintenance	Common TF	9.22	2,656.77	0.00	0.00	0.00	2,656.77	2,079.22	15.00	0.00	2,094.22	4,750.99	131.15	4,882.14
1987	Chas Leavitt, Billi Copp, L. Lizzie York	Lot Maintenance	Common TF	1.98	861.02	0.00	0.00	0.00	861.02	176.14	3.27	19.50	159.91	1,020.93	28.18	1,049.11
<b>Total Perpetual Care - Ladd Cemetery</b>				100	30,515.69	0.00	0.00	0.00	30,515.69	20,963.91	162.94	91.00	21,035.85	51,551.54	1,423.06	52,974.60

# Things to consider.

What are the purposes of your cemetery funds?

Are they viable?

Do your perpetual care funds have sufficient income?

What types of maintenance do your cemeteries and/or plots need?

What capital improvement needs do you have?

# Things to consider.

Are you paying attention to limited space in current cemeteries and considering land needs?

Do you need warrant articles for capital improvement projects, or do you need budget lines for maintenance projects?

Do you want to do away with future perpetual care lots?

If you wish to discontinue perpetual care, then you need a warrant article to create a Cemetery Maintenance Expendable Trust Fund.

# Things to consider.

Do you need a Cy Pre Petition to free up large amounts of excess accumulated income?

Make sure that your Trustees of Trust Funds are processing deposit and distribution requests in a timely manner and within the same calendar year the purchases were made, or costs were incurred.

It is recommended that distribution requests for large projects be made as they occur throughout the year. Example: flower and flag funds in early June and annual maintenance costs in early December.

# Takeaways, again:

- \*Communication - network with other cemetery departments in the State.
- \*Consider joining NHCA and/or NHOGA.
- \*Good record keeping - know what funds you have and where they are going.
- \*Anything that the cemetery department decides to do should have the backing of the town. Your decisions are only as good as the legal backing you will receive should you need it.



Q&A

# Resources

NH RSA Chapter 289 – Cemeteries

[Chapter 289 CEMETERIES \(state.nh.us\)](https://www.state.nh.us/rsa/chapter289/)

NH Cemetery Association

<https://www.nhcemetery.org/>

NH Old Graveyard Association

[NHOGA Home Page](https://www.nhogahomepage.com/)

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