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**What I didn't know, I  
didn't know - but  
learned along the  
way.**

Joyce Keegal, Superintendent of Cemeteries  
Brentwood NH

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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. (Perpetual Care Trust Funds and 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.

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# Perpetual Care Trust Funds

Perpetual care funds are monies placed in trust with the intent to generate income to maintain a lot into perpetuity.

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.

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 Maintenance Expendable Trust Fund

If a municipality has passed a warrant article to create a Cemetery Maintenance Expendable Trust Fund (31:19a 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.

# Cemetery Funds & the MS -9

Are reported on the MS-9 by Trustees of Trust Funds with information from Cemetery Trustees and Sexton/Superintendent.

The MS-9 Report is commonly found in annual town reports.

The key takeaways for perpetual care fund presentation on the MS-9 are that principal is not expended and income is not negative!

Your other cemetery trust funds will be reported on the MS -9 and 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 CALENDAR YEAR ENDING 12/31/2022**

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
<b>Cemetery</b>																
<b>Perpetual Care - Dudley Cemetery</b>																
1931	Daniel T. Smith	Lot Maintenance	Common TF	48.13	3,108.01	0.00	24.62	0.00	3,132.63	1,911.64	156.51	22.51	2,045.64	5,178.27	82.05	5,260.32
1940	Sarah M. Smith	Lot Maintenance	Common TF	51.87	3,139.13	0.00	26.52	0.00	3,165.65	2,268.26	168.57	22.51	2,414.32	5,579.97	88.42	5,668.39
<b>Total Perpetual Care - Dudley Cemetery</b>				100	6,247.14	0.00	51.14	0.00	6,298.28	4,179.90	325.08	45.02	4,459.96	10,758.24	170.47	10,928.71
<b>Perpetual Care - Ladd Cemetery</b>																
1947	T. P. Barnes & Kendall	Lot Maintenance	Common TF	11.27	3,148.13	0.00	26.82	0.00	3,174.95	2,314.39	170.50	10.51	2,474.38	5,649.33	89.52	5,738.85
1951	Walter B. Brown	Lot Maintenance	Common TF	23.33	6,505.24	0.00	55.53	0.00	6,560.77	4,815.86	353.03	34.51	5,134.38	11,695.15	185.32	11,880.47
1953	Frank & Arabella Wood	Lot Maintenance	Common TF	15.57	4,423.93	0.00	37.09	0.00	4,461.02	3,141.20	235.78	34.51	3,342.47	7,803.49	123.65	7,927.14
1954	John J. Knights	Lot Maintenance	Common TF	2.67	874.31	0.00	6.39	0.00	880.70	427.63	40.58	10.51	457.70	1,338.40	21.21	1,359.61
1955	Forrest & Cecelia Robinson	Lot Maintenance	Common TF	4.33	1,329.10	0.00	10.32	0.00	1,339.42	774.10	65.82	10.51	829.21	2,168.63	34.36	2,202.99
1955	Stephen George	Lot Maintenance	Common TF	2.67	874.46	0.00	6.39	0.00	880.85	428.30	40.61	10.51	458.40	1,339.25	21.22	1,360.47
1962	Charles Smith	Lot Maintenance	Common TF	2.66	873.67	0.00	6.36	0.00	880.03	424.13	40.46	10.51	454.08	1,334.11	21.14	1,355.25
1962	Myrtle Lavoie Robinson	Lot Maintenance	Common TF	2.66	873.69	0.00	6.37	0.00	880.06	424.19	40.46	10.51	454.14	1,334.20	21.14	1,355.34
1964	Charles & Laura Smart	Lot Maintenance	Common TF	2.10	702.18	0.00	5.04	0.00	707.22	324.78	32.02	10.51	346.29	1,053.51	16.69	1,070.20
1964	Charles Page & Freeman Emerson	Lot Maintenance	Common TF	2.12	703.86	0.00	5.09	0.00	708.95	334.22	32.37	10.51	356.08	1,065.03	16.88	1,081.91
1972	Irving & Leslie Cross	Lot Maintenance	Common TF	1.65	566.02	0.00	3.97	0.00	569.99	243.48	25.21	10.51	258.18	828.17	13.12	841.29
1973	Fred & Minnie Rock	Lot Maintenance	Common TF	1.65	565.89	0.00	3.96	0.00	569.85	242.79	25.19	10.51	257.47	827.32	13.11	840.43
1973	Andrew Jackson & Lizzie (Vincent) York	Lot Maintenance	Common TF	1.15	540.66	0.00	2.83	0.00	543.49	43.83	17.91	28.51	33.23	576.72	9.14	585.86
1973	Rev. Hugh Macleod	Lot Maintenance	Common TF	5.80	1,694.82	0.00	13.80	0.00	1,708.62	1,118.57	87.80	10.51	1,195.86	2,904.48	46.02	2,950.50
1974	Bartlett & Smith (Lucinda & Theodore)	Lot Maintenance	Common TF	9.14	2,574.70	0.00	21.75	0.00	2,596.45	1,856.80	138.30	10.51	1,984.59	4,581.04	72.59	4,653.63
1974	R. & M. & A. Bartlett	Lot Maintenance	Common TF	9.20	2,579.38	0.00	21.90	0.00	2,601.28	1,880.89	139.21	10.51	2,009.59	4,610.87	73.06	4,683.93
1987	Chas Leavitt, Billi Copp, L. Lizzie York	Lot Maintenance	Common TF	2.01	843.98	0.00	4.89	0.00	848.87	158.42	30.97	28.51	160.88	1,009.75	16.00	1,025.75
<b>Total Perpetual Care - Ladd Cemetery</b>				100	29,674.02	0.00	238.50	0.00	29,912.52	18,953.58	1,516.02	262.67	20,206.93	50,119.45	794.17	50,913.62

# Know Your Stuff!

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?

# Know Your Stuff!

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.

# Know Your Stuff!

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 my recommendation that distribution requests for large projects be made as they occur throughout the year, flower and flag funds in early June and annual maintenance costs in early December.

**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.nhogasociety.org/)

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