

# CEMETERY RESOURCES MANUAL



Presbyterian  
FOUNDATION



A GUIDE FOR CEMETERIES



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# FOREWORD

In life and death we belong to God. Congregations live out this foundational belief in myriad ways, from celebrating the birth and baptism of children of God, through worship and mission in growing disciples, and for some congregations, by offering a final resting place for the remains of the faithful. There are an estimated 1,600 congregations in the Presbyterian Church (U.S.A.) that may have a burial ground, known or unknown, as part of their campuses. Some of these cemeteries continue to have burials; others have been inactive for generations. Most PC(USA) cemeteries are located in the eastern United States, and funerary grounds in New York, New Jersey, Pennsylvania, eastern Tennessee, and the Carolinas are likely among the oldest.

Founded in 1799, the Presbyterian Foundation serves the PC(USA) in all its work by gathering, responsibly investing, and distributing financial resources, and providing stewardship education. For more than a decade, in addition to our other more well-known responsibilities, we have assisted congregations and mid councils as they seek to establish a sustainable financial model for their churchyards. The care and upkeep of these memorial grounds is a sacred obligation that must be maintained in perpetuity. We acknowledge that ensuring the funding of these efforts and the securing of church volunteers to oversee this work can be difficult.

This Cemetery Resource Guide, while not a substitute for legal advice, is offered by the Presbyterian Foundation as a tool to assist in these responsibilities. We are grateful for the numerous people, both within and beyond our own denomination, who have given generously of their energies and wisdom to organize and prepare this resource. We want to give a special note of gratitude to Paul Grier, who faithfully served the Presbyterian Foundation for 22 years before his retirement — it is because of Paul's dedication to serving and resourcing the PC(USA) that this Guide was created, and much of this Guide was drafted under Paul's vision and leadership.

We hope you find this Guide to be helpful.

Rev. Sandra Moon

Vice President of Church Finances & Property and Adaptive Initiatives

## BEST PRACTICES SUMMARY

We hope that you will read this Cemetery Resource Guide in its entirety as a starting point in learning how best to manage your church burial ground. We cannot stress enough, however, that this Guide is not meant to serve as a substitute for professional legal advice. Legal and regulatory issues surrounding cemeteries are complex and will vary from state to state, and sometimes from municipality to municipality. Congregational leaders should always seek competent legal counsel in their own jurisdictions.

We do want to offer here at the beginning of this Guide some basic best practices for church cemeteries:

- Evaluate your church cemetery governance structure and whether your cemetery is being managed effectively.
- If your church burial ground is managed by your congregation or presbytery, weigh the strengths and challenges of your governance model (see pages 6-9), and you may want to consider establishing a 501(c)(13) non-profit cemetery company – an entity legally separate from your congregation/presbytery. If you move towards this decision, contact an attorney to help you with non-profit entity formation, and reach out to your presbytery for relevant guidance, especially regarding the transfer of church property.
- Create an endowment that will produce income sufficient to maintain your cemetery grounds. Your Ministry Relations Officer at the Presbyterian Foundation is available to help coach your congregation regarding endowment options and best practices.
- Complete the Cemetery Inventory found on page 64 of this Guide to gather and have readily available information about your burial grounds. You may not know the answers to all of the questions, and that's OK. Fill it out to the best of your ability.
- Share the completed Cemetery Inventory with your presbytery's staff.



# GOVERNANCE MODELS

# GOVERNANCE MODELS

The governance of church cemeteries in the United States varies widely depending on denominational structure, local traditions, legal requirements, and historical context. Two common governance models for church cemeteries are congregational governance and cemetery association governance. These models differ significantly in structure, autonomy, legal obligations, and sustainability. Understanding their strengths and limitations is essential for churches and communities seeking to preserve both the spiritual and operational integrity of their cemeteries.

## Congregational Governance

Under congregational governance, the local congregation retains full responsibility for the management and oversight of the cemetery. The church Session or cemetery committee — composed entirely of congregation members — administers all aspects of the cemetery's operation. This includes maintenance, burial approvals, plot sales, record-keeping, and financial management. This model is rooted in tradition, particularly in smaller churches where the cemetery is viewed as a direct extension of the congregation's ministry.

### Strengths:

- **Spiritual Integration:** The cemetery remains closely tied to the religious life of the church. Funerals and burials are handled with pastoral care, reflecting the church's theology and values.
- **Community Continuity:** Generational families often manage and are buried in the cemetery, reinforcing local identity and historical memory.
- **Flexibility:** Decision-making is localized and often informal, allowing quick responses to issues and community needs.

### Challenges:

- **Limited Resources:** Small congregations may struggle with the financial and labor demands of cemetery upkeep, especially as memberships age or decline.
- **Volunteer Turnover:** Governance often relies on unpaid volunteers whose time and expertise may vary. Leadership changes can lead to inconsistent practices or lapses in maintenance.
- **Legal and Regulatory Burdens:** Churches may not be fully equipped to handle increasing legal and regulatory complexities regarding burial laws, environmental compliance, and record-keeping.

## Cemetery Association Governance

A cemetery association is a separate legal entity, incorporated as a nonprofit in the state in which the cemetery is located, and assumes responsibility for managing the cemetery. While the cemetery may still be located as part of the church's campus and will likely

maintain its historic ties to the congregation, the association operates independently through a board of trustees. These associations may include church members, descendants of those buried there, and/or community volunteers, and are governed by bylaws, state laws, and nonprofit regulations.

### Strengths:

- **Dedicated Oversight:** A cemetery association's sole focus is cemetery care, which can lead to more consistent maintenance and professional management.
- **Legal Protection and Structure:** As a separate entity, the association can shield the church from liability and allow for clear delineation of responsibilities and finances.
- **Sustainability:** Associations can raise funds, apply for grants, and establish endowments independent of the church's budget. This can help ensure long-term viability even if the church's membership declines or the church itself closes.

### Challenges:

- **Mission Drift:** Over time, the association may lose its connection to the church's theological values or original intent, especially if board members are not drawn from the congregation.
- **Reduced Pastoral Oversight:** Without clergy or active church members involved, burials may become more transactional and less pastorally guided.
- **Complex Governance:** Running a nonprofit requires formal policies, public reporting, and compliance with state regulations — tasks that can be burdensome for small, volunteer-run boards.

In addition to the stewarding of Maintenance & Preservation funds, issues such as property and liability insurance and the titling of the cemetery's real property must be considered.

## Presbytery Governance

Cemeteries that belonged to congregations that are now closed usually become the responsibility of the presbytery. In these cases, the presbytery assumes responsibility for the management, maintenance, and oversight of the cemetery properties. This oversight is generally performed by a designated administrative committee of the presbytery, which determines budgetary implications of all cemetery properties managed by the presbytery. Most presbyteries opt to close the cemeteries under their supervision, meaning future burials and plot sales are not allowed, thus restricting maintenance to the upkeep of existing grounds and gravesites.

In most cases, presbyteries do not have any other options except to take on the responsibility of caring for a cemetery. In cases where there are options, the strengths and challenges of operating a cemetery at a presbytery level are outlined below.

### Strengths:

- **Spiritual Integration:** The cemetery remains cared for by a denominational governing body, despite the church of origin's closing, consistent with Christian theology and values.
- **Community Continuity:** Loved ones of generational families buried in the cemetery properties have a contact for questions and concerns.
- **Objectivity:** Decision-making is performed by presbytery committee volunteers, providing diverse thought and opinion on maintenance concerns.

### Challenges:

- **Limited Resources:** Presbytery resources may be stretched, given the often-reduced amounts of missional giving, especially in cases of multiple property oversight.
- **Volunteer Turnover:** Governance often relies on unpaid volunteers whose time and expertise may vary. Leadership changes within presbytery committee structure can lead to inconsistent practices, lapses in maintenance, and community confusion.
- **Legal and Regulatory Burdens:** A presbytery may not be fully equipped to handle increasing legal and regulatory complexities, thus incurring additional expense to identify such assistance on an as-needed basis.



# OPERATIONS

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## RATIONALE

A host of radical changes has occurred throughout the world in the past 50 years. Those changes are not reserved to any one sphere of human reality. We've endured the first pandemic in our lifetime; we've experienced financial decline as medical science rapidly developed and marketed vaccines. Our planet continues to challenge the way we live and work and the manner in which we make use of our natural resources. The growth in secularism is often attributed to a decline in religious profession and denominational affiliation.

Because we are focused in the burial of human remains within the context of defined religious denominational affiliation, and a host of Presbyterian congregations and mid councils have cemeteries, certain realities, once never questioned, must be surfaced. We are called to ask questions that have never come before us, and we are challenged to make decisions that are balanced and appropriate now and well into the future. The following three topics are of foundational concern.

### Cemetery Mission

It seems reasonable to assume that the majority of existing congregational cemeteries were established close to the time of the congregation. Decisions were made to construct worship space and some must have advocated for the provision of cemetery space, perhaps out of custom or maybe for convenience. The decision might also have been made to assert the denominational identity within the religious pluralism of the United States.

As membership has significantly declined in our time we have been introduced to the *nones*, those who profess no religious or denominational affiliation. It is here that heritage enters the equation as cemeteries are nothing if not a demonstration of family as well as religious heritage. Practically speaking we must admit to the possibility of various religious mixtures within family units.

Consequently, should an unaffiliated individual with family already interred in the congregation's cemetery request use of available space, what would be the response? And there are various iterations of family circumstances that will continue to present themselves as society moves forward in various directions involving religious denominational affiliation.

To best address the question of entitlement or permission to grant a right of interment, the best current vehicle to organize and vocalize the issues is a *Mission Statement* with its five component parts.

**Cemetery History** is the foundational starting point and asks the question on a variety of levels, i.e. the denomination's earliest history in providing burial space; the congregation's history will also be essential to understand and document.

**Cemetery Significance** is the second concern. What denominational beliefs impact

or attach to the cemetery? At the same time, how might the cemetery's importance have grown over time?

**Service Commitment** is the third issue and this involves the role and accepted responsibilities of the denomination and congregation within the wider community. Might interment space be available to the indigent, to immigrants, to victims of tragedies, or people in other circumstances?

**Clientele** provides the opportunity to look inward as a denomination and congregation to the issue of membership, including diverse religious affiliations within the same family unit. Who or what will guide decisions about making burial space available? What criteria will be used? How uniform should it be within the denomination?

**The Future** is the final topic that must be addressed. Here, decision makers must take in a host of issues and considerations to fashion a workable frame of reference for not only the open and operating cemeteries associated with individual congregations, but also the closed facilities that may or may not be maintained as well as those facilities that have been abandoned for a host of possible reasons. It is at this level that all of the work on the four previous topics is integrated into a practical and uniform operating system.

Other possibilities enter into the realm of the future. The cemetery can be used as a religious belief teaching tool about death and life after death. It can associate itself with the *LDS Ancestry Project*; the Church of Jesus Christ of Latter-day Saints (Mormon Church) is very active in this arena.

The cemetery owner can work with community environmental projects to become a wildlife sanctuary. The possibilities are as open as the collective imagination and willingness to explore.

## Legal & Environmental Issues

Finally, there are secular legal and environmental issues under which a cemetery must operate. Zoning and safety are certainly legal issues. Inheritance of interment rights is also a legal issue. Disinterment or correction of burials in wrong spaces are also issues that occur more frequently than one might imagine.

The care of a religious cemetery reflects denominational beliefs about the dignity of the human person, including the respectful interment of human remains. The maintenance of the cemetery is a major way these beliefs are reflected and proclaimed. Care funds are often reserved for this purpose, but the absence of these funds does not remove the congregation's or mid council's obligation to assure cemetery maintenance.

## 5 COMPONENTS OF A MISSION STATEMENT

1. History
2. Significance
3. Service Commitment
4. Clientele
5. Future

At the same time, the maintenance condition of the cemetery can be both an environmental and legal issue. When a cemetery is neglected it often becomes an easy target for illegal dumping; what recourse is available to the cemetery owners? Local governments responsible for water and sewer management continue to be financially challenged and are now assessing a fee to be paid by the owners of cemetery properties with impervious surfaces. Has this issue surfaced and how has it been addressed?

These types of issues will continue to diversify and the most important of them is the religious identity of the cemetery. What provides its exemption from taxation? How is that controlled? Who can make decisions that might impact religious identity and thereby



cause the loss of religious exemption?

## PROPERTY DESCRIPTION/LIMITATIONS

Organized and valid information is the key to addressing the myriad concerns that are involved in the administration, management and operation of a religious cemetery. To this point we have surfaced those issues which we consider foundational and underpinning, the basics for identity and purpose. Before moving further, it will also be helpful to define at least nine other areas that require gathering and study of information to assure that the fundamentals of operating the cemetery are accomplished without creating situations that might require remediation in the future.

### 9 AREAS TO GATHER AND STUDY INFORMATION

1. Zoning
2. Deed/Title, Physical Address, GPS Coordinates
3. Survey/Plat/Map
4. Infrastructure
5. Identity and Safety
6. Signs
7. Developed Interment Spaces
8. Developed Above-ground Interment Alternatives
9. Private/Public Property

- 1. Zoning:** Governments categorize land and restrict or permit its use for a variety of purposes. Care must always be taken to first examine the public records for what might show changes or restrictions pertaining to cemeteries, especially religious ones.
- 2. Deed/Title, Physical Address, GPS Coordinates:** The cemetery deed, if the parcel is separate from the worship space, should be part of the held records. Restrictions must be noted and the deed made available for survey and platting. As families move away from the smaller towns and generations lose touch with heritage, new incentives are awakening to connect to heritage. It is therefore important that the exact cemetery location, regardless of size, be researched so that the physical address can be publicized, and the GPS coordinates for the cemetery entrance provided. Any additional development of the cemetery must comply with deed restrictions.
- 3. Survey/Plat/Map: Unusable Land, Soil Type:** Unfortunately, many small cemeteries were established on land that was deemed not usable or attractive for other purposes. Soil types, such as rock, sand, and clay, have made cemetery use difficult for traditional ground interment. The wide acceptance of cremation has changed that reality.

In order to make judicious use of the land a current survey is essential. It will show any easements, setbacks, or other restrictions. The certified survey should then be used to plat the various developed sections/graves within the property; it should also show any land reserved for roads or walkways. Copies of this map can then

be used to identify existing burials, sold but unused spaces, and land available for future development. The survey is also used to identify wetlands and the restrictions associated with them.

- 4. Infrastructure:** Depending upon the size of the cemetery, a number of supporting structures or enhancements may be present and require identification along with issues of concern. Most older cemeteries will contain large established trees that require regular attention so that they do not become hazardous. Roads and sewers, if they exist, also require regular attention. If the cemetery is large enough to have either maintenance or office facilities, these must be maintained and free from a variety of hazards. Most every cemetery will have a primary entrance and the impression of the facility is established by its condition.
- 5. Identity & Safety:** Perimeter fencing is common for smaller cemeteries; the fence and associated gates are part of the infrastructure that requires periodic maintenance and repair. The fence placement should be compared to the survey to assure that it is properly placed; the condition of the fence and maintenance on both sides contribute to first impressions of the property and how respectful care of the deceased is regarded by the owner/operators. The condition of the property within the fence, including unfilled holes, sunken graves, exposed roots, and various types of litter are all potential hazards and must be continually addressed.

Simple written policies are effective. For example: Appropriate grave decorations are acceptable but are not permanent. Environmental protection and cemetery care requires a carry-in, carry-out practice; when a new tribute is placed, anything it replaces must be removed from the cemetery.

- 6. Signs:** There are a variety of sign types. There should definitely be a sign to identify the cemetery by name and its congregational association (if that still exists). If there are multiple sections within the cemetery, various types of signs are readily available to identify these sections. Depending upon the cemetery size, it is possible to have an overall map posted as a sign that allows visitors to orient themselves.

Finally, there are signs addressing behavior; these include conduct, planting/ decorating issues, and pertinent seasonal information such as property clean-up and decoration disposal. Behavioral signs are important, but care must be taken to assure that they are not overly negative and prohibitive.

- 7. Developed Interment Spaces:** Maps will be the foundational documents upon which interment spaces are identified and their status documented. It is essential that a common numbering system be used to identify plots (groups of graves) and individual graves, both available for single or group purchase.

Depending upon the size of the cemetery, a card system may be helpful to distinguish among the grave spaces that are occupied, those that are available for sale, those that are sold but as yet unoccupied, those that may permit multiple-depth burials, those that are designed to accept cremated remains.

In addition, a common policy is required to define the conditions under which cremated remains may be interred within an existing full grave space. It should be noted here that such interments should be made beginning with the requirement of purchasing an additional burial right in a pre-determined and uniform fashion.

- 8. Developed Above-ground Interment Alternatives:** Smaller religious cemeteries with fewer interments are not typical candidates for constructing and offering community mausoleum entombment.

With the rise in acceptance of cremation, however, above-ground cremation niche spaces have become both popular and accessible to even the smallest of cemeteries as they can be designed and constructed in sizes appropriate to the level of cemetery activity. This type of burial alternative is also attractive as it extends the life of a smaller cemetery by providing spaces where none were thought possible.

An even more recent addition to above-ground cremation niches is the ossuary, a combination product that provides identifiable niche spaces around the perimeter of the structure and an internal secure compartment that accepts cremated remains; these remains can either be separately contained/identified or the remains can be commingled within the compartment, depending on the customs, rules, and denominational disciplines. A band around the ossuary also typically provides room to inscribe names and birth/death years for those placed within the ossuary.

- 9. Private/Public Property:** In the public forum a cemetery is often described as an attractive nuisance. The rationale for this designation ranges from the fearful way cemeteries have been described, especially challenging to young people; it may also be used to describe the variety of monuments which can attract those who want to climb but are unaware of the potential instability of the various component parts of a large monument.

Owners and operators of both large and small religious cemeteries must be aware of these realities, protecting themselves from the consequences of the actions of visitors of all types, especially physical harm.

A carefully articulated set of published rules and regulations, properly enforced, will be a first step to protect both owners and visitors of all types.

## DISCIPLINES

Cemetery management and consulting created the environment that allowed review and development of approaches to identify religious cemeteries of all types and sizes; to examine their significance within their particular traditions; and begin to document the important elements that were required for them to be successful.

The diversity of cemeteries required organizational topics essential to successful programs. From the perspective of an organizational administration discipline, the topics were identified as:

**Administration/ Management**

**Pastoral/Public Relations**

**Cemetery Maintenance & Facility Operations**

**Cemetery Inventory & Product Development**

**Cemetery Office Resources & Operations**

**Cemetery Leadership**

**Product & Service Sales**

**Cemetery Accounting & Financial Reserves**

What remained was the task of organizing the accumulated data, separating the data according to the established categories, and properly sequencing the data into working topics. By using this approach, both forms and outlines were developed for evaluating cemetery organizations and properties using what came to be known as the Eight Cemetery Disciplines.

Managing cemetery programs and individual cemeteries using the disciplines assured comprehensive management as well as provided structures that made responsibility delegation much easier in larger cemetery programs. As opportunities to perform major cemetery program evaluations arose, the materials contained within each of the disciplines were able to be refined and became more valuable.

What now follows is an expansion on the most important topics that fall within each of the Eight Disciplines.

## **ADMINISTRATION/MANAGEMENT**

These terms are often used interchangeably, but for our purposes administration refers to an overall function, implying that there are many different programs or establishments that are administered under one umbrella. This concept works within a cemetery associated with a religious congregation or presbytery where the pastor or presbytery leadership will have responsibilities in a variety of areas and will develop an oversight relationship to the manner in which certain of those areas are executed.

Small cemeteries associated with Presbyterian congregations are typically identified as programs with a group of volunteers forming a committee that reports to the Session. The cemetery property is often included with the deed to the church property. The committee will select a leader and various tasks are assigned as required. In the case of a cemetery owned by a presbytery following the closure of a church, how these tasks are handled can be more challenging.

Larger incorporated enterprises fall under IRS Section 501:C13 (designated specifically for

cemeteries). The following administrative components are emphasized to assure that the essential components of management structure are in place and understood.

- 1. Deed & Incorporation:** In the case of church ownership, the Session assures that the deed for the property is in hand and either establishes a governing structure for the cemetery, or continues, with or without modification, an existing structure. The Session must also be familiar with any incorporation documents in order to guarantee that the provisions are observed. These duties would be obligations for the presbytery when a church closes and ownership transfers.
- 2. Committee Structure:** Falling under the umbrella of the Session, the use of a voluntary committee for the management and operation of the cemetery works if all members of the committee understand the nature of the relationship of the cemetery to the congregation and the various responsibilities associated with the proper management of the cemetery. Those who typically volunteer for this work have family buried in the cemetery and thus have a vested interest in the cemetery's proper management and maintenance.

Essential elements for the committee are detailed in this document and responsibilities can be assigned and rotated. The most essential requirement of the committee is to assure that members are able to retire when desired or needed and that others are able to review this document before making a commitment to serve.

Key assignments include manager, secretary, treasurer, and grounds supervisor. It is wise to specify periods of commitment for both leadership and membership. To assure a succession plan, the committee member service should expire in a staggered fashion and retiring members should be charged with both recruiting replacements and explaining responsibilities.

In an ideal situation, a presbytery would have a similar structure in place, especially if a cemetery is still open and receiving burials, though it may not be as robust as outlined here. The key principles still apply, even if handled differently.

- 3. Pastor Responsibilities:** The pastor has two involvements. The pastor should know the rationale for the existence of the cemetery and be able to effectively communicate it when promotion is required. In addition, the pastor simply needs to know that the cemetery committee is fully staffed and operating with a firm belief in the dignity of the human person and the religious significance of the cemetery. The duties of a pastor in this situation would be assigned to a presbytery executive or key staff member if the cemetery is now owned by a presbytery following a church closure.
- 4. Cemetery Manager:** A cemetery manager assumes cemetery oversight and the various tasks associated with management. The manager assures proper sales and burial records are complete and maintained, facilitates the opening/closing of interment spaces, and assures the property is regularly maintained and safe for all who enter upon it.

The cemetery manager will prepare a budget for committee approval and generate periodic financial reports for the committee and the Session, or in the case of presbytery ownership, staff and the governing body of the presbytery. The manager will be familiar with competing secular cemeteries and recommend products and pricing as appropriate. When contracts for services such as maintenance or grave opening are negotiated, the manager will collaborate with the committee and follow established guidelines for signing contracts.

Additional responsibilities include assurance of accurate and up-to-date maps, activity and financial reports, meeting minutes, rule and policy establishment, annual pricing/prices for products, and services review with possible adjustment.

Insurance coverage and investment of cemetery funds for ongoing care of the property remain the responsibility of the Session.



# PASTORAL/PUBLIC RELATIONS

There are many facets to the public or congregational face of a religious cemetery. The cemetery that is properly maintained and compassionately operated communicates not only respect for individual human persons, both in life and death, but their common religious beliefs, especially as they pertain to death and life beyond the grave. In addressing the multiple dimensions of this topic it is essential that those with responsibility for the administration and management of cemeteries have a clear understanding of the cemetery's mission and the circumstances within which that mission is to be carried forward.

- 1. Definitions/Common Language:** Cemetery work involves a particular type of communication and use of words that are not common in daily communication. There are differences between graves and plots, interment and inurnment. The list is extensive. It is therefore helpful to have a list of common terms and definitions within a set of properly adopted rules that govern the cemetery.
- 2. Audience & Rules:** When one is charged with the responsibilities of governing the operations of a religious cemetery, it is essential to understand the audience that has made use of the property in the past and is the current audience for either visiting or requesting services from the congregation's cemetery administration. This is also best accomplished with a standard set of rules.
- 3. Eligibility for Use:** There are a variety of human circumstances that can be used to determine whether a family or individual is eligible to purchase a burial right in a religious cemetery. Among these could be membership in the congregation, support for the congregation, and perhaps even defiance of the professed religious tenets of the denomination. It is essential that criteria be established, uniform, written, and available should questions arise.
- 4. Communication Structures/Instruments:** There are a variety of vehicles through which communication can take place concerning a congregation's cemetery, its policies and procedures, and its rules and regulations. Among these are the congregation's website, the weekly bulletin/Order of Worship that contains provision for announcements, email, and social media. Word of mouth is not listed as it is the most likely source of misinformation and therefore steps should be taken to minimize it.
- 5. Conducting the Interment Arrangement:** When a death occurs, surviving family members may already own burial rights in the cemetery with available space or must make a location selection within a new purchase. In most instances this will involve physical presence on the cemetery's grounds with map in hand. Once a location has been selected, a fitting and proper location must be available for the completion of the paperwork and payment. The best model for making this accommodation of space is the local funeral home, where such transactions are conducted with proper decorum and respect. The congregation or presbytery should have a similar space

within which to finalize cemetery arrangements.

- 6. Promotion & Facilitating Sales:** It is the responsibility of the cemetery board, in concert with the cemetery owner, to determine whether and how a congregation's cemetery is promoted. Issues surrounding this question will include availability of space, and issues such as introduction of new cremation accommodations. Before any organized effort to promote the cemetery takes place, the issues surrounding eligibility for use must be clearly documented.
- 7. Seasonal Decoration Clean-up:** It is customary for families to fine tune the maintenance of the graves of family members and further decorate those spaces with flowers and other forms of enhancement. For the cemetery to be properly maintained it will be necessary, from time to time, especially during change of seasons, to give notice of the removal of decorations, especially those decorations that have wilted/died. It is also necessary that inappropriate decorations are able to be removed when discovered. To this end a cemetery owner must establish rules for decorations and document when and how decorations may or will be removed.
- 8. Property & Sectional Signs:** Identification of the cemetery and its affiliation to a particular congregation should be an obvious public relations requirement. Other signs are posted within the cemetery from time to time. Care must be taken to assure that these are minimal and are positive and welcoming in language.
- 9. Secular & Religious Holidays:** Memorial Day, Veterans Day, and Flag Day are the major secular dates when visits to cemeteries occur; it is especially at these times that small American flags adorn the graves of veterans. This is an opportunity for cemetery management to provide and even place the flags in honor of those who served their country in a military capacity. It is also the opportunity to enlist other organizations, such as Scouts and veterans, to help with the identification of veterans, and the placement of flags and their removal after their display.

Religious holidays such as Christmas and Easter are often occasions for graves of family members to be decorated. The type of decorations used especially after Christmas can be both difficult and expensive to remove and facilitate disposal. This should be taken into account when formulating decoration regulations.

- 10. Indigent Accommodations:** While not necessarily widely communicated, the cemetery committee, in conjunction with the cemetery owner (be that a church or a presbytery), should develop and adopt a policy for how the interment of indigents might be accomplished. This will require a definition of who will fit into this category, what products are available, and how they may be either partially gifted or offered at no charge. Of course, when the opening/closing of an interment space is addressed, the consequences of this service having to be sub-contracted must also be accommodated. Within this context, some cemeteries also regulate the placement of memorialization with the recognition that family financial circumstances may change at a later time and funds might be available.

**11. Funeral Home Relationships:** Key collaborators with the congregation's cemetery leadership are local funeral directors. These are the people who receive first notice, are first contacted to make pre-need funeral arrangements, and are able to share the cemetery policies and contact personnel.

Lines of communication are essential; they are especially important if changes in management are being contemplated. If the leadership is considering the possibility of funeral director board membership, great care must be given to potential conflicts of interest and unintentional communication of a more favorable status of



one funeral home establishment among others that may be present and operating in the same market area.

## CEMETERY MAINTENANCE & FACILITY OPERATIONS

A common distinction exists when issues concerning the physical elements making up the facility are concerned. Cemeteries are depleting assets, meaning that the land that is used for interments is typically not available for further sale/use. Cemeteries therefore rely on either acquisition of additional land to remain viable or have financial reserves that are dedicated to keeping the facility operating and maintained. We will address the structure of those reserves in the last discipline.

There is an easy way to differentiate between operations and maintenance. Cemetery operations are those functions involving cemetery property which generate income. This would typically include sale of burial rights, the charge for opening/closing an interment site, and the foundation/placement of monuments or memorials to identify those who have been interred.

Cemetery maintenance is an obligation for a variety of reasons, but it typically does not generate revenue unless cemetery management offers a program typically identified as 'special care.' This would involve particular attention to a grave or group of graves to assure that the maintenance performed there included measures above and beyond what is typically offered. This could include monument cleaning, weeding of planting beds, and perhaps seasonal planting and decoration of the contracted space(s).

The following items require particular attention in the area of operations/maintenance:

- 1. Operations:** Using an outside contractor to satisfy the opening and closing needs of the small cemetery can be challenging. In times past, a person equipped to perform heavy labor might be contracted on an individual need basis for this work in the congregational cemetery. This individual might generate a living wage by performing this service in multiple facilities.

There is an alternative to this approach: an individual may be hired with diverse grounds responsibilities for the cemetery and opening/closing of graves would be one of them. This individual would then typically have responsibilities for general cemetery maintenance as well as installation of monument foundations and setting of flush memorials in the cemetery.

It is important to note that these functions, space opening/closing, foundation construction and memorial placement, should be revenue sources to the cemetery. Regardless of the approach taken, the cost to the consumer should be sufficient for the cemetery to generate a reasonable level of income.

In some geographic locations it is not possible to perform these services during the winter months. Cemetery management must assure provision for temporary and secure storage of bodies to be interred when the ground thaws in the spring.

Another major issue for both operations and maintenance is a safe work environment. The federal government (OSHA - Occupational Safety & Health Administration) has rules and conducts inspections to assure that both the work environment and the manner in which operations/maintenance tasks are performed are safe for both the worker and the general public.

A simple illustration is the requirement of a ladder at the site of a grave excavation, the presence of two workers at an interment site being excavated, and reinforcement if the ground being excavated is unstable.

2. **Maintenance:** Whether one wishes to acknowledge the reality or not, a cemetery is often referred to as an attractive nuisance. The reason for this designation is the presence of multiple trees and upright monuments which afford young people places within which to hide or cavort in a playful fashion. Monuments, however, can be unstable and easily fall when disturbed. Trees that are not properly maintained may have limbs waiting to fall, injuring a climber or people on the ground. Congregational cemeteries, as all other cemeteries, must be operated with a recognition of all the possible hazards and the steps required to remedy them as often as they appear.
  - A. **Employees, Contractors, Visitors:** Regardless of one's status or identity when on a cemetery's grounds, concern for safety must always be in evidence. Even if work on the property is contracted, cemetery management is not free to allow unsafe conduct. Management is responsible for the activities of employees, contractors, and visitors.
  - B. **Equipment:** A variety of power equipment is used in cemetery operations and maintenance. Of particular concern are power mowers with the ability to throw stones and other objects while in the process of cutting grass. These machines are typically manufactured and bought with safety guards to assure protection of both operators, those in the general vicinity, and stationary items such as windows and memorializations that can be damaged by equipment. The cemetery is best served by assuring training in safe operation of equipment and the provision of insurance that protects people and property.
  - C. **Turf, Monuments, Memorials:** These are common elements in any cemetery. Of concern is turf that has been disturbed, creating trip and fall hazards. This can be the result of leaking irrigation pipes, graves sinking, or debris from trees that is not removed in a timely fashion. The manner in which monuments and flush memorials are set and erected can shift or deteriorate over time and attention must be devoted to identifying owners and assuring corrective measures.
  - D. **Storage Facilities:** Many smaller cemeteries have sheds or small buildings that are used to accommodate maintenance equipment, fuel, and other materials that may be toxic or hazardous. Management must ensure that

those responsible for these storage facilities observe requirements for proper storage of fuel and other toxic materials. Safety supplies to treat minor cuts and other issues must be immediately available and easily accessible. In certain instances OSHA may also require the presence of an eye wash station.

- E. **Decorations:** Unless carefully governed, a variety of items used to decorate or adorn burial space find their way onto the property and can cause harm. Items made of glass can be broken and the pieces thrown by the mowers; decorative stones at graves can also be picked up and thrown by mowers or string trimmers. Candles, candle-holders, glass containers, toys, stuffed animals, plaques, and items containing wire or metal pins are all problematic. It is the obligation of management to ensure a safe environment.
- F. **Other Infrastructure:** Roads, sidewalks, steps, curbs, watering stations, trash receptacles, locations where surplus soil or debris collected from the grounds are temporarily placed to await removal, all are potentially dangerous and



present hazards to people and property. They require regular attention and repairs or remediation as soon as identified.

## CEMETERY INVENTORY & PRODUCT DEVELOPMENT

Leadership in the smaller congregational cemetery will typically have minimal involvement in development of new properties or facilities; their focus will be limited to assuring that a diversity of current inventory is both identified and available for use as required. The unfortunate reality is that too much inventory has typically been developed in small cemeteries, thus increasing the cost of maintaining space that is not generating immediate income.

Today's congregational cemetery leadership will be challenged to determine that a sufficient inventory of spaces is available for both inhumation and inurnment of cremated human remains. A new challenge will be to assure that a diversity of choices for inurnment of cremated remains is available to the changing demands of consumers.

- 1. Inventory:** Existing inventory requires a record keeping system that allows vacant and available spaces to be easily located and shown. The typical smaller cemetery will offer both flush marker and monument graves, often both single and double-depth, with a set of criteria associated with the purchase of interment rights. While not commonly understood in the smaller cemetery, permitting interment of cremated remains on existing graves should involve the purchase of additional burial rights as well as opening and closing fees.

In this context, memorialization restrictions and opportunities must also be defined in advance.

Worthy of consideration with the defined strong cremation trends, a variety of price points and inurnment alternatives will be the best way to assure that families make use of a cemetery to properly inter and memorialize cremated remains. Issues such as scattering of cremated remains in designated cemetery locations, co-mingling cremated remains in different venues, and memorialization options must be addressed by the congregation's leadership in conjunction with beliefs and disciplines.

As mentioned previously, an ossuary is a combination outdoor niche unit that is designed with an open interior cavity for the placement of contained and identified cremated remains. A ribbon of granite around the unit provides for the memorialization of those so placed with name and birth/death dates.

- 2. Development:** A host of issues must be surfaced and analyzed in any consideration to develop additional cemetery interment or entombment spaces. Among these are availability of diverse existing inventory, the rate of use/purchase of that inventory, trends identified among potential client families for methods of interment, choice of product to develop, amount of product to develop, cost of development and any

costs associated with carrying inventory, especially if development loans have been obtained.

Outside help will be available from multiple sources for the congregation and cemetery board facing these types of questions.

Finally, under the umbrella of developing additional inventory, timing must be taken into consideration. Lead time must be allowed to develop plans, solicit bids, award



contracts, initiate and complete construction, develop required maps and records, and facilitate sales (often begun at the same time as construction on a pre-need basis).

## OWNERSHIP & INTERMENT INFORMATION

Burial right ownership, interment records, and a current and accurate map are the essential tools for the management and operation of any cemetery. Throughout the United States, from time to time, problems have arisen concerning custody of these records because they were held in the home of a volunteer who had responsibility for them. Assurance that the congregation (or in cases of presbytery ownership, presbytery) has a current copy (preferably the original) is often a major challenge once the owner is made aware of this difficulty. Resolution must be carefully accomplished as it is easy for the keeper of the records to become defensive, often presuming that a lack of trust or some form of wrong behavior has been alleged/implied. Once this challenge is faced and resolved, these other items can be addressed.

- 1. Office Issues:** Fireproof cabinets or a safe are essential for the room or office where original and important cemetery records are housed. Access to these records must be carefully controlled; if a second set of records or duplicate maps are used for either or both sales and identification of spaces to be opened, updates of original and duplicate records must be accomplished immediately. Accurate and updated maps are an essential requirement. A regular audit will assure that the records are current.
- 2. Missing Records:** Small cemeteries are challenged with locating missing records. Often this may involve walking the cemetery and capturing information from the various memorials in place. Sometimes lost records are found when a new burial is being arranged. A congregational newsletter or bulletin is an effective tool to solicit help in obtaining missing records.

Searching the internet will often identify groups interested in cemetery and family heritage with volunteers willing to document a cemetery's interment, but this typically involves allowing that organization to use the records in a public file so that those researching their ancestry have access. The matter of public access must be determined before any outside organization's access to the cemetery or files is granted.

- 3. Memorialization:** Retailers of cemetery memorialization are accustomed to a cemetery procedure that involves approval of a monument or memorial to be placed in a cemetery. The cemetery typically provides the form to be used. Information required includes a drawing that shows placement of identification as well as the overall size, design, and materials to be used.

The cemetery authority must verify that the purchaser actually has the right to place the monument or memorial. If the monument is being purchased by someone

other than the holder of the burial rights, written consent must be obtained and kept with the cemetery's permanent records. Then the inscriptions must be checked against cemetery records to verify spelling, dates, and locations. Finally, if the cemetery doesn't have a specific set of size/placement written requirements, then the judgment is made based on a new monument being compatible to surrounding monuments already in place.

Of course, the cemetery has responsibility for assurance of a proper foundation for the monument. The cemetery is free to contract the construction of monument foundations, but must have established requirements and criteria.

4. **Open Accounts:** An accurate record must be maintained for all open accounts pertaining to the purchase of interment rights, the cost of opening/closing of an interment space, and the payment requirement associated with the placement of memorials and the construction of foundations for monuments. Preparation of invoices and past due notices are common to assure timely payments.
5. **Cemetery Software:** A host of vendors has developed specialized software for all types of cemeteries. When those responsible for a small congregation cemetery with limited purchase and interment activity begin a software search, three major issues will surface.



The size and capabilities of the software will be first, and the question of whether this capacity is necessary must be addressed. The ability of either a hired cemetery person or volunteer to manage the software will be the second question. The third question will be the cost of the program, and costs involved with supporting it.

More often than not, a spreadsheet program will satisfy the small cemetery's needs.

## CEMETERY LEADERSHIP

An almost universal challenge is experienced in finding leadership for the small religious cemetery. Typically, the facility is not active enough to warrant a full-time employee; financial considerations often challenge even the retention and payment of a part-time individual. Consequently, the cemetery's challenge is to solicit a volunteer for the position, and this is often accompanied by a recognition of the wisdom of having a responsible structure. Small cemeteries fit into the program structure of the congregation with a cemetery committee. Communicating that this work is a form of ministerial service should be an essential description of the role.

Volunteers for this type of service are typically found among the congregation's membership who have family interred in the cemetery. The missing link, however, is a committee structure that includes a succession plan with reasonable limits placed on those who accept volunteer roles. As elderly individuals who have responded to this call reach a point where they can no longer do the work, finding younger replacements demonstrates a multitude of challenges.

One challenge that is commonly surfaced is a lack of knowledge about what might be involved in this type of volunteer work.

The first and major purpose of creating this document is to address that knowledge vacuum. This document can easily be used by the cemetery committee head who finds the need to recruit volunteers or paid assistance for the cemetery.

A short list of other leadership issues is presented here because it is essential for leadership to be aware of both the requirements and the challenges involved in owning and operating a small cemetery.

- 1. Safety:** Cemetery leadership must recognize and provide for a safe cemetery environment. This requires a regular physical presence on the property to look for anything that might be hazardous to workers, vendors, or visitors. Among the issues are unpruned trees and exposed roots; the roots are trip hazards and if the trees are not properly pruned, broken or dead branches can be lodged and then dislocated by weather conditions, falling on top of people or monuments under them.

The turf and roads/sidewalks must be regularly inspected for sunken graves or holes that appear from animals tunneling or water line leakage. These too are trip hazards and seem to be magnets for the elderly with compromised sight or balance issues.

Buildings where equipment and materials are stored must also be regularly checked

for proper maintenance and storage of dangerous items such as fuel and fertilizers. Some form of minor injury treatment kit must also be in place and easily accessible.

- 2. Property Insurance:** It is customary for an insurance carrier to regularly inspect the property that is being insured. This is a benefit to the leadership as a second set of eyes is helpful and new regulations may not be known.

The cost of property insurance should be apportioned among the owner's facilities; the cost associated with the cemetery should show as a regular expense. By identifying the cemetery's insurance cost, assistance is provided in determining how cemetery goods and services are priced.

- 3. Complaint Resolution:** An important responsibility of those involved in the cemetery is interaction with family members when they express concerns or complaints that may or may not be able to be resolved. Demeanor and conversation style are essential training components or could already be obvious to a program's committee members.



- 4. Cemetery Guests:** Included in this group are patrons, visitors, vendors, and those who are uninvited and trespassing. It is here that leadership must determine the risk/reward and cost of a perimeter fence with access gates that are locked at specific times. Among factors to consider are the image, the surrounding neighborhood, the costs associated with construction and maintenance of a fence, and the added responsibility of locking and unlocking the facility.

## PRODUCT & SERVICE SALES

By far, one of the most difficult disciplines to address relates to the issue of the ability to sell goods and services that are either directly or indirectly involved with cemeteries. Certain goods or services, perhaps marketing jewelry that has been made from cremated human remains, might be classified as one example of a product that is inappropriate for a religious cemetery to either promote or market.

A second group of products might involve the vault or outer container used to give some protection to a casket buried in the ground, but which serves mostly to keep the ground above it from continually sinking as the casket deteriorates. A longstanding tradition or practice has given the domain of vault sales to funeral homes and this has been established by civil law in some jurisdictions. The sale of monuments and flush memorials is a constant struggle among the stores combined with engraving facilities, funeral homes who typically have first contact with the bereaved family, and the cemeteries where these products will be placed.

One response to this question has been the definition of what products and services are actually integral to religious congregations, funeral homes, and religious cemeteries. A more recent overstep could certainly be funeral directors being certified as funeral and committal celebrants to meet the needs of those who have disengaged from religious denominational affiliation and membership.

Needless to say, careful research is required before expanding cemetery offerings.

- 1. Pricing:** It is virtually impossible to determine the cost of a grave space to allow a relationship to be considered when selling the right to use the space; often the land has been donated and development costs in older small cemeteries have not been retained. The common solution is ascertaining price structures in comparable and competing cemeteries, studying those in relationship to the denominational cemetery's needs, and then creating a price list that is comprehensive, documented and dated.

The following distinctions are typically used in the cemetery environment.

- 2. Cemetery Products:** Even though not commonly understood under the umbrella of a burial right, graves, crypts and niches are considered cemetery products. The use of the term burial right is intended to convey the distinction between the purchaser buying a right to use (easement) a particular identified space for the purpose of human interment rather than actually having a property deed, county recorded, to

the site.

Other products that the cemetery has an unchallenged right to sell are monument foundations, identification materials used for crypt and niche identification, and floral tributes.

- 3. Cemetery Services:** Included here are opening/closing or sealing of graves, crypts, and niches. Even if the cemetery authority contracts this work, the cemetery is still in control of it and is entitled to earn revenue from it. The same is true for the placement of flush memorials, including those provided by the federal government to veterans.

Some cemeteries offer special care for interment sites and this is another area where outside vendors such as landscapers have presumed to intrude.

- 4. Context of Sale:** For the small congregational cemetery, it is appropriate for burial rights to be sold in either the pre-need or at-need environment. Connected to the sale of burial rights is the sale of perpetual or endowment care.

Congregation and cemetery leadership are responsible to determine whether the care is controlled in some form by a government authority; this could be mandating care, determining the amount of care to be collected, stipulations on how care is to be reserved, and the requirement of annual reports concerning a cemetery's care fund.

There are strong arguments against selling services such as opening/closing of interment space in advance of need. It is impossible to predict the actual cost associated with this service when it will be needed, and such sales create bookkeeping and accounting issues that are not worth the effort. Pre-construction sales of crypts and niches will typically fall under the same caveat.

This is typically the responsibility of the program committee in conjunction with congregation's Session. The price list, while not required by law, is an excellent tool which mirrors the requirement of the Federal Funeral Law requiring the same type of document for funeral home products and services.

- 5. Sales Classification:** Several topics require attention. In what context are sales made? What could or should be sold in a pre-need environment? What should only be sold in the at-need environment? Who are legitimate customers so as not to jeopardize the tax-exempt status of the cemetery? If the cemetery is large enough, there may be a compensated individual who sells only pre-need burial rights as a way to assure future patronage.

In the at-need situation, sales should not be commissioned and a defined time period should be established; for instance, if the pre-need sales counselor is called to facilitate purchase of burial rights and a grave is needed within two weeks, there should be no commission on the entire purchase. This is a discretionary decision of program leadership.

# CEMETERY ACCOUNTING & FINANCIAL RESERVES

Presbyterian congregations of all sizes may have churchyards or cemeteries of various sizes and levels of activity. A few Presbyterian cemeteries are of such a size that they are governed as IRS 501 (c) 13 organizations. Size and activity dictate the manner in which cemetery reporting is structured, revenues and expenses of the cemetery are received/paid, recorded, retained in checking or savings accounts, or invested in some form of structure to assure future care.

The decision on the financial structure rests with the Session, the congregation's governing structure, or in cases of mid council ownership, with the presbytery. Most often, new pastors discover that there is a structure already in place and that structure is simply continued. There are occasions, however, that congregation and/or cemetery circumstances change and these changes require assessment and new decisions about how to proceed.

In most instances there will be a financial component involved. The typical decision will be one in which the Session discerns that the congregation can no longer operate the cemetery as a program or ministry without particular charges for all the products and services associated with the cemetery.

This discipline addresses cemetery accounting and finance. It is written with the assumption that cemetery financial records are maintained and accessible to the Session or, if owned by a presbytery, to the presbytery to assure the cemetery's continued viability.

- 1. Fundamental Essentials:** Cemetery revenues and expenses need to be easily identifiable and accessible to the church's Session or if owned by a presbytery, that presbytery. The standard chart of accounts for the congregation is the medium within which these records are kept.

As revenues are generated, appropriate security measures must be put in place and these will mirror those that have been established or are required by policies and directives.

- 2. Chart of Accounts, Budget, Reports:** To assure the cemetery program committee has sufficient information with which to make its required operations and management decisions, financial data for regular reports must be available. The Session determines the content and frequency of the reports and assures that data is available for report preparation. The Session is charged with any final decisions concerning cemetery viability, or, if owned by a presbytery, that body determines its ongoing viability.

The standard chart also provides the framework from which a budget is easy to develop and approve for subsequent years. Smaller cemeteries and those charged with their leadership will greatly benefit with a budget from which to work and make correct future decisions.

**3. Endowment Care Fund:** Because of the depleting nature of cemeteries, some form of care has traditionally been included. In times past annual care was initiated to relieve families of the obligation of maintaining their own interment spaces. Annual care was changed to perpetual care and a price was affixed to the amount charged for interment rights.

There are, however, a number of commonwealths and states that fix the amount to be charged, require annual reports including those of tax exempt and religious cemeteries, and regularly audit these accounts. A cemetery is always able to fix an amount that exceeds the one mandated by law.

Cemetery care funds are usually structured to force retention of all funds collected and contributed for the purpose of cemetery care.

Distribution of care fund earnings is typically permitted. Two distribution types are customary; one allows an annual distribution to cover specific maintenance expenses, and the other requires reinvestment of annual earnings and holds any distribution until all burial rights for interment spaces have been sold.

Use of care fund distribution is defined to include maintenance of interment spaces and maintenance of associated infrastructure elements that enable the cemetery to be open and safely allow visitation.

**4. Shared Expenses:** It is common for expenses to be shared and this necessitates a percentage allocation between congregation (or presbytery) and cemetery. This may involve payroll when a congregational (or presbytery) employee spends a percentage of time on cemetery-related services such as records, bookkeeping, cemetery maintenance, or facility repairs. These expenses should be properly divided and allocated in order to show the true costs associated with the cemetery. Included here will also be a portion of property insurance and the costs associated with office space used for cemetery purposes.

While it is expected that there will be questions about proper application of accounting and finance issues, it is also customary that the Session (or presbytery) accesses expertise on these matters to assure that proper recording and reporting takes place.

## CONCLUSION

Writing this brief summary of the nature of Presbyterian congregational churchyards and cemeteries in the United States offers interesting contrasts in the religious reality within which these cemeteries exist and function. Today, denominations of all sorts are experiencing a significant decline in membership and regular participation in weekly worship services.

There are frustrations associated with the decision to abandon structured religious expression; there are plenty of other daily life challenges that seem to easily take the place of that time to step quietly away and attend to biblical history and its implications. Among

those are the need to function in a civilized fashion as we make decisions about death and the manner in which we will honor and remember the beloved dead.

At the same time, on the other side of the equation, is an increasing interest in the fields of ancestry and heritage. The internet offers a host of organizations devoted to assisting in filling out one's family tree, documenting births, deaths, marriages, children, and contributions or successes in a life well-lived.

How many small cemetery administrators will be called upon to open cemetery records for this purpose? What is the proper response?

Part of the answer to that question is looking at the changing or evolving mission of the small congregational cemetery. There are many views of cemeteries, and no one view is correct, nor is any view wrong. Some see final resting places as historical treasure that honor a lost tradition of respectful disposition of human remains with appropriate memorialization. Others view cemeteries as an affirmation of the history of the presence of the congregation in time and place. And still others see a cemetery as a sign of a faithful membership that believed in life beyond the grave and looked forward to reunion with loved ones in that reality.

Even an encounter with the searcher of ancestral information could be used as an opportunity, a moment in which to not only provide data, but also explain how the small cemetery continues to witness to the congregation's beliefs about life, death, and life after death.

For in life, and death, we belong to God, and so do our final resting places.



# **BURIAL PLACES OF ENSLAVED & INDIGENOUS PEOPLE**

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# UNMARKED GRAVESITES OF ENSLAVED AND INDIGENOUS PERSONS

Unmarked burial sites connected to the Presbyterian Church at large remain part of the environmental landscape adjacent to many Presbyterian churches and affiliated landscapes. Historically, the majority of unmarked burial sites connected to Presbyterian properties hold the remains and resting places of Indigenous peoples, African Americans, and other people of color. Many of these unmarked cemeteries date back to the Revolutionary and Antebellum periods where the institution of slavery was prevalent. However, from the early 1800s to the late 1960s, the emergence of new unmarked burial grounds appeared as a result of the United States Federal Government's Bureau of Indian Affairs initiative to "resocialize" Indigenous American children into Euro-American culture through boarding schools. During this period, hundreds of thousands of Indigenous children were removed from their families and their culture and placed in what became known as "Indian Boarding Schools."

The federal government intentionally worked with Christian organizations to "supplant indigenous cultures" with "Christian civilization" by incorporating "piety, learning, and industry" into the curriculum of missionary schools, an approach that would later find its way into the federal boarding schools.<sup>1</sup> However, in counter-distinction to the Gospel of Jesus Christ and its mandate of love, Indian Boarding Schools were notorious for "physical, psychological and sexual abuse along with neglect and malnourishment."<sup>2</sup> According to the Federal Indian Board Investigative Initiative Report published in 2022, "the United States at times paid religious institutions and organizations on a per capita basis for Indian children to enter Federal Indian boarding schools operated by religious institutions or organizations."<sup>3</sup> Listed among the religious organizations hired by the Federal Government was the Board of Foreign Missions of the Presbyterian Church and the Board of Home Missions of the Presbyterian Church.<sup>4</sup> More recent publications from the United States Department of the Interior revealed that the Presbyterian Church (U.S.A.) "played a role in this painful history."<sup>5</sup>

More than 3,000 Indigenous children died as a result of their time in Indian Boarding Schools due to infectious diseases, malnutrition or suspicious circumstances.<sup>6</sup> According to a report filed by Bryan Newland, then Assistant Secretary of Indian Affairs, "approximately 53 marked or unmarked burial sites were discovered in relation to Native American Boarding Schools."<sup>7</sup> The report notes that "at least 973 American Indian, Alaska Native, and Native Hawaiian children died while attending Federal Indian boarding schools and [that] at least 74 marked and unmarked burial sites at 65 different school sites."<sup>8</sup> It is estimated that as many as 30 Indian Boarding Schools were affiliated with Presbyterian churches or mission organizations.<sup>9</sup>

Thus, the history of Presbyterian engagement in the institution of slavery and with the Federal Government's initiative of assimilation of Indigenous children through Indian Boarding Schools, signals the reality that many unmarked burials were part of Presbyterian church property and/or Presbyterian-affiliated property such as mission

schools. Protecting these gravesites is essential, not only for living descendants but for Presbyterian communities who wish to honor the memory and humanity of those who were created in the image of God. Recognizing unmarked burial grounds also offers a way for Presbyterians to present substantive acts of repair in preserving the memory, faith, and resilience of human beings who suffered injustice both in life and in death.

## History of Repair

In response to this history, the General Assembly of the Presbyterian Church (U.S.A.) has acknowledged the injustice done to peoples of color and specifically addressed the harms done to communities of African and Indigenous descent in America.”<sup>10</sup> In 2001, the 213th General Assembly of the Presbyterian Church issued an apology for the sins of slavery”<sup>11</sup> and established the Task Force to Study Reparations, from which came a report, approved by the 216th General Assembly (2004), and the study guide “Called to Live as God’s People” (2004).<sup>12</sup> The Task Force declared that “Jesus Christ calls us to repair wrongs done to one another and to work for personal and social reconciliation and renewal.”<sup>13</sup>

By 2016, the 222nd General Assembly of the Presbyterian Church (U.S.A.), extended the “call” of repair and issued an apology to United States citizens of Indigenous and/or Native American ancestry, for participating in the “stolen generation” activities of the Federal Government.<sup>14</sup> The work of repair was again addressed in the 225th General Assembly (2022), which acknowledged that many Presbyterian churches participated in Indian Boarding Schools through missionary efforts or operated these institutions for decades. The General Assemblies of the Presbyterian Church (U.S.A.) and their call for restorative justice and reparations can be extended to the work of preserving unmarked burial grounds of Black, Indigenous and people of color.

Preserving these sites also maintains the historical and cultural significance of these human beings in the history of America and the Presbyterian Church and will serve as a way to educate future generations. For descendants of enslaved peoples as well as Native American communities whose history connects with Indian Boarding Schools, these sites are physical reminders of their ancestors’ life and family history. Safeguarding these locations is vital for ensuring that the stories of enslaved peoples as well as Indigenous Americans, suffering under the harsh conditions of America’s Native American Boarding Schools, continue to be acknowledged and remembered. By ensuring that these sacred spaces are maintained, the Presbyterian Church at-large affirms the dignity and humanity of those who were once denied both. The preservation of unmarked gravesites also acknowledges the importance of remembering these painful chapters of Presbyterian history while underscoring the need to honor the past to build a more just and equitable future for all.

## Identifying Potential Enslaved Burial Grounds

Today, many unmarked graves exist on the properties of historic Presbyterian churches. Presbyterian churches in the American South are especially known to have portions of their cemetery historically demarcated for African and Indigenous congregants who were

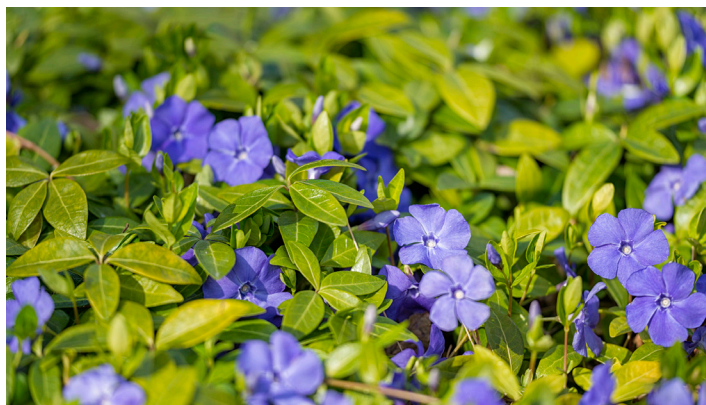
enslaved and/or formerly enslaved during the Antebellum period. These sites are typically segregated by a stone wall, hedge, or fence. Other unmarked burial grounds dating back to slavery may be located across or adjacent to the main cemetery, which historically were preserved from Euro-American Presbyterian members. The characteristic features of a modern cemetery (upright headstones or flat grave markers made of granite or marble) are typically not present in unmarked burial sites, which are often unmaintained, making it difficult to identify these potential burial areas. There are a few clues in the landscape that may allow for identification of the unmarked burial ground: Fieldstones, vegetation, and ground undulations.

Because enslaved African and Indigenous congregants were often unable to mark burials with funerary headstones, they would sometimes use other available resources to mark the graves of loved ones. This could include materials such as brick, glass, shells, or wood, but graves were most commonly marked with field stones (Figure 1) that were collected nearby. These stones varied greatly in size, but most were small enough for one person to carry. Because they were relatively small, many of the field stones are no longer readily visible today. These stones may have been displaced over time, either by natural processes or anthropogenic means like landscape clearing or agricultural plowing. These field stones may also be buried just beneath the ground surface or hidden in vegetation. Additionally, even field stones that remain visible may not be recognized as relating to Burial Spaces and instead may be assumed to be a part of the natural landscape. If you suspect stones on Presbyterian land are related to an unmarked burial ground, do not move or alter the stones in any way. The placing and direction of the stones are often able to reveal key information about where burials are located.

Vegetation can also suggest a potential burial ground nearby. The most common vegetation suggestive of a cemetery is periwinkle. Periwinkle provides thick green ground cover and has small, purple-blue flowers when in bloom (Figure 2), and its presence in a forested area is usually the first sign that an area should be investigated further when



*Figure 1.* Field stones at a suspected Enslaved Burial Ground on Presbyterian property. These stones likely mark the graves of Enslaved Congregants.



*Figure 2.* Periwinkle.

suspecting an unmarked burial ground for the enslaved. Additionally, cedar trees were once commonly planted around cemeteries and may signify burial space nearby. Yucca, an ornamental perennial plant with long, sword-shaped leaves, was also sometimes planted around cemeteries for the enslaved. However, it was also planted as a decorative plant around many other site types and is therefore less strong of an indicator of a cemetery than periwinkle or cedar trees.

The landscape around a burial ground may also reveal undulations. These depressions in the ground result from the disturbed dirt settling over time in graves, causing the ground to sink and leave behind a low spot. Undulations of the ground can sometimes be difficult to spot, especially if leaves, periwinkle, or other vegetation obscure the top layer of the ground. However, if undulations are visible, they most commonly vary in shape and size depending on the individual buried. Infant and child burials were very common, meaning some ground depressions relating to small graves may be mistaken for an animal burrow or a hollow from a fallen tree. Other graves may be over 6 feet long and over 2 feet wide, but graves larger than this are uncommon for unmarked burial grounds of the enslaved due to the labor and resource-intensive endeavor of digging a grave and the restrictive rules placed upon enslaved people when burying their loved ones. Some cemeteries are likely to have graves aligned along an east-west orientation in accordance with common Christian customs, but this is not always the case. Additionally, due to burial restrictions placed on many enslaved congregants of Presbyterian churches and a lack of available resources, some graves may not be in an organized grid and may even intersect, making the undulations appear irregular. However, if any forested areas feature a number of ground depressions, then it should be investigated further.

## **Preserving Unmarked Burial Grounds of Indigenous and Enslaved African Americans**

Before taking any action, it is important that property boundaries are respected. Make sure that a potential unmarked burial ground is well within Presbyterian Church property before proceeding with recommended next steps. If you suspect that a potential unmarked burial ground is on a neighboring property, do not trespass and make sure all actions are in accordance with state law and local ordinances regarding trespassing. If applicable, consider contacting the appropriate landowner with your suspicions and working together with their permission to move forward to the next appropriate steps. It should be noted that cemeteries located on Federal land may be subject to different regulations and proceedings. If you suspect an unmarked burial ground is located on Presbyterian Church property, please refer to the following steps for information on how to proceed. Most importantly, it is critical to minimize impact on the burial ground by ensuring nothing is moved or altered until a professional is able to provide further guidance.

### ***File a Citizens Report***

Check with your state cultural resource or historical department to see if they have a “citizens report” or other reporting form pertaining to archaeological sites or unmarked cemeteries. Not every state has official channels for recording potential burial grounds,

but some do. These may be titled as “Citizens Cemetery Recordation Form,” “Cemetery Citizen Site Form,” or something similar. Filing a report is often the first step toward site recognition at the local or state level.

### ***Contact Professionals***

Due to the sensitive nature of cemeteries, it is imperative that professionals are contacted before the area is altered in any way. Professionals may be able to provide guidance specific to your area and potential site. There is no nationwide centralized governing body that oversees unmarked cemeteries, so it is recommended that local organizations are consulted first. Consider reaching out to local historical societies, genealogical societies, or cultural resource management firms. Many states have cultural resource, archaeological, or historical departments that can provide guidance on the appropriate next steps in your area. It may also be advisable to contact a nearby university or college with historical or anthropological programs and faculty. They may be able to provide guidance specific to your region and local history.

### ***Recommendations for Preservation***

Once a professional has been consulted, consider turning attention toward preservation efforts. Preservation projects can serve as a focal point for community engagement, bringing together people to collaborate in preserving a crucial part of history. Such efforts often involve local governments, nonprofit organizations, and descendants of Indigenous peoples, African Americans, and other people of color whose heritage is connected to the area and/or site, thereby fostering dialogue centered on shared values of respect, justice, and healing. This work also helps to reassert the rightful place of people in the collective memory of Presbyterian-affiliated communities, reminding society that their stories are an integral part of the Church’s history and America.

### ***Considerations for further action regarding enslaved burial grounds***

When markers of enslaved persons are present, particular care should be paid to their maintenance and preservation. Appropriate informational signage within the cemetery is often helpful.

If church leaders have even a hint of unmarked graves, they may wish to consider retaining a vendor with ground-penetrating radar capabilities. More information about this technology is found elsewhere in this Resource Guide. Local historical societies and nearby colleges and universities are often reliable sources of helpful history and background.

Church leaders may choose to identify that portion of their cemeteries believed to contain unmarked graves with appropriate markers providing this information and the church’s commitment to protecting the memory of those buried therein. Many churches install low fencing to enclose the area of suspected unmarked graves to ensure that those grounds are apart and easily identified.

Church leaders may wish to consult the Presbyterian Historical Society ([www.history.pcusa.org](http://www.history.pcusa.org)) or the Periwinkle Initiative and its National Burial Database of Enslaved Americans (<https://www.ongenealogy.com/listings/national-burial-database-enslaved->

[americans/](#)).

## The Book of Order and Unmarked Cemeteries

There are no direct and specific guidelines stipulated in the Book of Order regarding unmarked cemeteries connected to or on Presbyterian church and/or Presbyterian-affiliated properties within the Presbyterian Church (U.S.A.). According to the Book of Order, under the Presbyterian Church (U.S.A.) Property Trust Clause (G-4.0203), “all property held by or for a congregation, a presbytery, a synod, the General Assembly, or the Presbyterian Church (U.S.A.), whether title is lodged in a corporation, a trustee or trustees, or an unincorporated association, and whether the property is used in programs of a congregation or of a higher council or retained for the production of income, is held *in trust* nevertheless for the use and benefit of the Presbyterian Church (U.S.A.).”<sup>15</sup> This means that while the title to the church’s property may be held in the name of the said church, that title is merely held in trust.

For unmarked burial grounds located on Presbyterian church property under an active congregation, the stewardship of the unmarked cemetery is held in trust under the said Presbytery, yet can be stewarded jointly, between the active congregation and the Presbytery. However, unmarked cemeteries connected to dissolved Presbyterian congregations, remain solely under the supervision of the presbytery that holds jurisdiction. Each presbytery within the PC(USA) has some form of governance that is related to cemeteries and/or property provisions. Details of legal property rights are found in Chapter Four of the Book of Order, titled “The Church Civil Authority.” Sections titled, Decisions Concerning Property-G.4.0202, Church Property Held in Trust G-4.0203, Property of a Dissolved or Extinct Congregation G-4.0205, and Selling, Encumbering or Leasing Church Property G-4.0206. These particular sections in the Book of Order are particularly applicable in discerning how unmarked burial grounds may be preserved and who has jurisdiction over the sites.

Unmarked burial grounds connected to Presbyterian-affiliated Native American Boarding Schools may fall under the jurisdiction of the Federal Government or may be jointly administered between the said Presbyterian Church or Presbytery and the Federal Government. Further research on the history of governmental contracts and landholdings may be required.

## Navigating Cemetery Laws

Each state has different laws regarding historic cemeteries, but there are a number of Federal laws that may be relevant to potential unmarked burial grounds connected to the Enslaved and/or Indigenous peoples. This includes the National Historic Preservation Act (NHPA), Archaeological Resources Protection Act (ARPA), National Environmental Policy Act (NEPA), and possibly the Native American Graves Protection and Repatriation Act (NAGPRA). However, most of the Federal laws mentioned do not apply to private land unless certain requirements are met. If the suspected burial area is not on federally owned land or does not involve any Federal funding, then the Federal laws are likely not

to apply. Additionally, these laws offer limited protection and power depending on desired preservation goals. Consult state or local laws for further guidance. State and local laws may have stricter protections for cemeteries on private land. The following laws govern the excavation of archaeological sites on Federal and Indigenous lands in the United States, as well as the removal and arrangement of archaeological collections from those sites.

### ***National Historic Preservation Act: 54 U.S.C. § 300101 et seq.***

The National Historic Preservation Act<sup>16</sup> (NHPA) offers protection for sites listed on the National Register of Historic Places. If a site is listed on the National Register of Historic Places, there may be procedural protections against site damage or development. However, the NHPA has limited power against private landowner actions and primarily applies to sites affected by federal action. Additionally, the NHPA may not apply for a site not listed on the National Register of Historic Places, meaning it may offer very little authority over a suspected and unconfirmed Enslaved Burial Ground.

### ***Archaeological Resources Protection Act: 16 U.S.C. §§ 470aa–470mm***

The Archaeological Resources Protection Act<sup>17</sup> (ARPA) protects cemeteries older than 100 years that are located on federal or tribal lands. If a suspected unmarked burial ground is located fully within Presbyterian Church property, then the ARPA legislation may not apply. The ARPA may apply if church property is federally owned and leased or if the site faces federal action or funding. If the appropriate conditions are met for site jurisdiction under ARPA legislation, then criminal penalties may be imposed for unauthorized disturbance of protected cemeteries.

### ***National Environmental Policy Act: 42 U.S.C. § 4321 et seq.***

The National Environmental Policy Act<sup>18</sup> (NEPA) requires federal agencies to evaluate the cultural and environmental impact of federally funded projects. If a federally funded project is found to negatively impact an important cultural resource, which may include historic burial spaces, then NEPA may lead to a restriction against further destructive action. However, NEPA would typically only apply if the suspected cemetery is facing impact from a federally funded project and does not commonly apply to privately owned land.

### ***Native American Graves Protection and Repatriation Act: 25 U.S.C. §§ 3001–3013***

The Native American Graves Protection and Repatriation Act<sup>19</sup> (NAGPRA) provides explicit protection of graves suspected to be Indigenous/Native American if there is connection to federal land or funding. If church or oral histories suggest that Indigenous/Native Americans may be buried on or near church property then it is imperative that professionals are contacted immediately and that the area is left undisturbed, as these burial sites fall under stricter federal legislation than burials sites of other origins. This includes sites on Federal land, Tribal lands, and lands or projects receiving Federal funding. If a potential burial site has involvement with a university or other institution receiving Federal funding, NAGPRA may also apply. If it is suspected that Native American congregants may be buried on or near a potential burial ground, it is encouraged to review NAGPRA to see how it may apply.

As of 2025, there is no similar Federal legislation protecting the graves and mortuary objects of African Americans. However, as mentioned in the “Next Steps” section, it is still important to contact professionals and minimize site impact even if federal legislation does not provide as strict protection and guidelines as does NAGPRA.

### **Exposed Human Remains**

In the event that skeletal remains are discovered on or near a suspected unmarked burial site, do not disturb or remove them. Unless identified as animal remains by a qualified professional, all skeletal remains should be treated with respect, dignity, and caution in the event that they are human. The first step upon discovery is to contact local law enforcement even if the remains are suspected to be archaeological. Local law enforcement may provide further guidance on how to proceed after investigation.

## Authors

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## Endnotes

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# MAINTENANCE & PRESERVATION FUNDS

# MAINTENANCE & PRESERVATION FUNDS

## The Importance of Endowed Funds for a Church Cemetery

Church cemeteries hold deep spiritual, historical, and communal significance. They serve as sacred resting places for generations of faithful, reflecting both the religious convictions and cultural heritage of a congregation. However, maintaining these cemeteries over time presents increasing challenges — financial, legal, and operational. As congregations age and resources become strained, many churches struggle to uphold the care and dignity that these sacred spaces require. One of the most effective solutions to address long-term sustainability is the establishment and proper management of endowed funds for cemetery maintenance. Endowed funds ensure financial continuity, uphold stewardship responsibilities, and protect the integrity of the cemetery for future generations.

### I. Defining Endowed Funds

An endowed fund is a financial asset — typically held in perpetuity — where the principal is preserved and only the income or a small percentage of the fund is used annually for defined purposes. For a church cemetery, an endowed fund might be established through donations, bequests, or the sale of burial plots, with the intention that it support ongoing needs such as landscaping, stone preservation, fencing, legal compliance, or staff compensation.

The key principle of endowment funding is permanence. Rather than relying on year-to-year fundraising or unpredictable church budgets, an endowed fund provides a stable, dependable source of income to meet long-term obligations.

### II. Endowments at the Presbyterian Foundation

The Presbyterian Foundation holds thousands of endowments for the benefit of Presbyterian churches, ministries, and cemeteries. An endowment is a compatible way to fund the needs of your cemetery, as both cemeteries and endowments exist in perpetuity.

Placing funds with the Foundation for the benefit of a cemetery ensures that funds will be distributed forever to the organization that owns the cemetery, whether that is a church, non-profit, or mid-council. This can continue to fund operating and maintenance costs, which will be ongoing even if the cemetery is no longer accepting new burials.

Endowments can be created with a minimum investment of \$25,000 and as of this writing (January 2026), the distribution formula is 4.05% of the value of the endowment annually. This preserves the value of the endowment and ensures funds will always be there when they are needed. As an example, a \$100,000 endowment would distribute \$4,000 annually; a \$1 million endowment would distribute \$40,000. The fee on an endowment fund with the Foundation is .99% annually.

If you would like to create an endowment, you can make that part of a larger capital campaign, part of the church's budget, or, if you have a potential donor who deeply

appreciates the cemetery, you could approach them, asking to help fund an endowment. For advice and help on starting this process, please consult with your regional Ministry Relations Officer for the Foundation, who you can find at [presbyterianfoundation.org/mro](http://presbyterianfoundation.org/mro).

### **III. Ensuring Perpetual Care**

Perhaps the most critical reason for establishing an endowed fund is the need for perpetual care. Cemeteries do not cease to exist once all plots are sold or when a church's membership declines. The obligation to maintain the gravesites, ensure safe access, and preserve dignity extends far beyond the current generation of churchgoers. In many jurisdictions, legal statutes mandate perpetual care or require churches to demonstrate how long-term maintenance will be funded.

Without an endowment, cemeteries risk falling into disrepair—damaged gravestones, overgrown vegetation, and unsafe conditions can reflect poorly on the church's mission and stewardship, as well as its demonstration of Christ's love. In extreme cases, neglected cemeteries may face legal scrutiny or force closure, creating emotional and spiritual harm for families and reputational damage for the church.

An endowed fund provides a predictable stream of income that allows a church or cemetery board to schedule regular maintenance, respond to emergencies, and plan for future improvements. It ensures that even in years of economic downturn or church budget constraints, cemetery care remains funded.

### **IV. Financial Independence and Sustainability**

An endowed fund helps a church cemetery achieve a degree of financial independence, insulating it from the variability of congregational giving or operational priorities that may shift over time. As many churches face declining attendance and reduced tithes, relying solely on current income for cemetery upkeep becomes increasingly unsustainable.

By contrast, endowments — if properly invested — can provide consistent annual revenue, often 3–5% of the total fund value, depending on the institution's spending policy. This allows cemetery leadership to budget responsibly and ensure continuity in operations, even amid broader church or economic transitions.

Moreover, endowed funds reduce the pressure on future generations. Instead of relying on volunteer labor or ad hoc fundraising campaigns to maintain a centuries-old burial ground, today's church can take proactive steps to secure future resources. This approach reflects wise financial planning and honors the long-term commitments the church has made to its members.

### **V. Supporting Legal and Ethical Obligations**

Churches have both a moral and legal obligation to preserve the sanctity of their cemeteries. In some states and countries, there are statutory requirements detailing how cemetery finances must be handled, particularly for perpetual care or when cemeteries are sold or transferred. Establishing and maintaining an endowed fund demonstrates

compliance with these regulations and positions the church to responsibly manage or transition the cemetery if necessary.

Additionally, as cemeteries are increasingly recognized as historic or cultural landmarks, endowed funds can support efforts to document graves, preserve historical records, and apply for heritage designation or public grants. These efforts, while beneficial, often come with legal and administrative costs that can be sustainably supported through an endowment.

Having an endowed fund conveys a sense of trustworthiness and accountability. Families who purchase plots or donate funds for maintenance are entrusting the church with a sacred responsibility. An endowment provides transparency and confidence that their loved ones' graves will be cared for respectfully and permanently.

## VI. Encouraging Donor Engagement and Legacy Giving

Creating an endowed cemetery fund also offers a powerful opportunity to engage donors and cultivate legacy giving. Many individuals have strong emotional or family connections to church cemeteries, especially if multiple generations are buried there. By offering options for memorial gifts, named endowments, or planned giving, the church can invite members and descendants to invest in the ongoing care of a beloved sacred space.

Endowment campaigns, if managed thoughtfully, can deepen congregants' sense of spiritual investment and responsibility. They also open doors for storytelling, historical preservation, and community engagement. For example, a donor may be moved to establish an endowment in memory of a parent or pastor, leaving a meaningful legacy that sustains the cemetery for decades.

Transparent stewardship of endowed funds is crucial in this context. Churches should develop clear gift policies, communicate regularly with donors, and ensure that financial reporting is accurate and public. This builds trust and encourages continued support.

## VII. Best Practices in Endowment Management

To maximize the benefits of an endowed fund, churches and cemetery boards should adhere to best practices in fund management. These include:

- **Professional Investment Oversight:** Partnering with the Presbyterian Foundation, an agency of the Presbyterian Church (U.S.A.), ensures that funds are prudently managed and diversified.
- **Spending Policy:** Establishing a clear, conservative distribution policy (e.g., spending no more than 4% annually) to preserve the fund's long-term value.
- **Governance:** Creating a separate endowment committee or subcommittee of the church session — or create a separately-incorporated Cemetery Association — to oversee fund performance, review disbursements, and ensure compliance with donor intent.
- **Transparency:** Providing regular financial reports to the congregation and to other stakeholders.

- **Legal Structure:** In some cases, incorporating the cemetery fund into a separate nonprofit entity can provide legal protection and administrative clarity.

## Conclusion

Church cemeteries are among the most enduring physical expressions of faith, memory, and community. Their sacred purpose demands ongoing care and thoughtful stewardship. An endowed fund is not merely a financial instrument — it is a moral commitment to preserve and honor the lives and legacies of those who came before. It empowers churches to meet their responsibilities with dignity, resilience, and faithfulness. Whether a church is thriving or in decline, the establishment and proper management of an endowment can ensure that its cemetery remains a source of peace, heritage, and witness for generations to come.



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Robinson Funeral Homes: Chris Robinson, Easley, SC

United Church of Canada: Sarah Charters, Toronto, Ontario

University of North Carolina at Charlotte: Sarah Edwards, Charlotte, NC

University of North Carolina at Charlotte: Rev. Dr. Julia Robinson Moore, Charlotte, NC

Weycer, Kaplan, Pulaski, & Zuber: Frank Sommerville, Esquire, Houston, TX

Presbyterian leaders participating in focus groups in:

- Beaver-Butler Presbytery: Butler, PA
- Foothills Presbytery: Simpsonville, SC
- Highlands of New Jersey Presbytery: Randolph, NJ
- Pittsburgh Presbytery: Pittsburgh, PA
- Sheppards & Lapsley Presbytery: Hoover, AL
- Western North Carolina Presbytery: Morganton, NC

## A word of thanks to Joe Sankovich

Joseph B. Sankovich of Sankovich & Associates in Tucson is the author of the Operations chapters and the mentor through which most decisions about this Resource Guide were made.

Joe has devoted his adult life to the Catholic cemetery ministry, beginning as a child at the hand of his paternal grandmother, a first generation Slavic immigrant who regularly prayed at the grave of her husband following Sunday Mass. On one of these occasions, pointing to the Sankovich name engraved on the monument, she said to her grandchildren, “See that name; never do anything to bring shame to it.” Joe acknowledges that she understood the catechetical potential of the parish cemetery.

Joe has enjoyed a career that has involved 40 North American Catholic (arch)dioceses including hundreds of diocesan and thousands of parish cemeteries, and his experience includes six years as director of cemeteries for the Archdiocese of Seattle and service as interim cemetery director in the Diocese of Tucson, AZ and the Diocese of Springfield, Massachusetts.

Joe holds an undergraduate degree in philosophy and a graduate degree in New Testament theology. Beyond his understanding of the world of Catholic cemeteries, he is a helpful and enthusiastic advocate of other faith traditions’ commitment to preserving the history and solemn obligation of maintaining the burial grounds of the faithful.

The Presbyterian Foundation pays tribute to the central role Joe Sankovich played in the creation of this Resource Guide, and we wholeheartedly endorse his offering of other resources.

More information may be found at <https://sankovich.com/>

## FOR ADDITIONAL ASSISTANCE

The resources herein will be of great benefit to PC(USA) congregations and Mid-Councils in their care and upkeep of burial grounds.

For additional assistance, feel free to contact the Presbyterian Foundation's staff as follows:

Sandra Moon

Vice President

Church Finances & Property and Adaptive Initiatives

Portland, Oregon

502-457-5641

[Sandra.Moon@PresbyterianFoundation.org](mailto:Sandra.Moon@PresbyterianFoundation.org)



## ADDITIONAL RESOURCES

# TECHNOLOGY

By Tom Nondorf

## The Power of GPR

Dan Bigman will be happy when every man, woman, and child knows how to use ground-penetrating radar.

Ground-penetrating radar is a maturing technology that can be used for many things – locating pipes, oil tanks, voids, or underground rock at construction sites; finding supports through brick or concrete walls; analyzing soil, just to name a few. It's not a far leap to guess that GPR can also be a handy tool around cemeteries. In that setting, a GPR machine looks not unlike a lawnmower, but instead of mowing the grass, it is firing electromagnetic pulses into the earth and those readings show up on a screen to be interpreted by the operator.

Dan Bigman, who heads an Atlanta-area company called Bigman Geophysical, is what you could call a GPR evangelist. He got his introduction to the field while in graduate school at the University of Georgia, when his archaeology program was asked to work on a sensitive Native American site in central Georgia. While his group had a lot of questions they wanted to answer, they were forbidden from digging, so Bigman did some research and landed on GPR as a noninvasive way



to run targeted tests around the site while keeping it completely preserved. His investigations resulted in identifying the locations of several burial sites and historic architectural footprints.

From there, Bigman fell completely in love with the technology and went on to

teach at Georgia State University before starting his full-service geophysics company, Bigman Geophysical in 2015.

A natural teacher who runs online classes and hands-on workshops and posts educational videos to YouTube, the one thing Bigman is not is a guy who wants to hoard knowledge. He knows there are a lot of people who come into the GPR space and want to keep their secrets to themselves. “But the way I look at it is, hey, if more people know how to use it properly, cemeteries are going to end up getting protected, right? I can’t protect every grave personally,” he says. “I figured the way to have a bigger effect on being able to protect our shared heritage and our modern-day infrastructure is to share information. If your mission is to keep people safe and protect the archaeological and heritage sites and protect the people who passed away and give them their dignity for eternity, then we shouldn’t hold on to the information that we have.”

Let’s get a primer from Bigman on the use of GPR in the cemetery space.

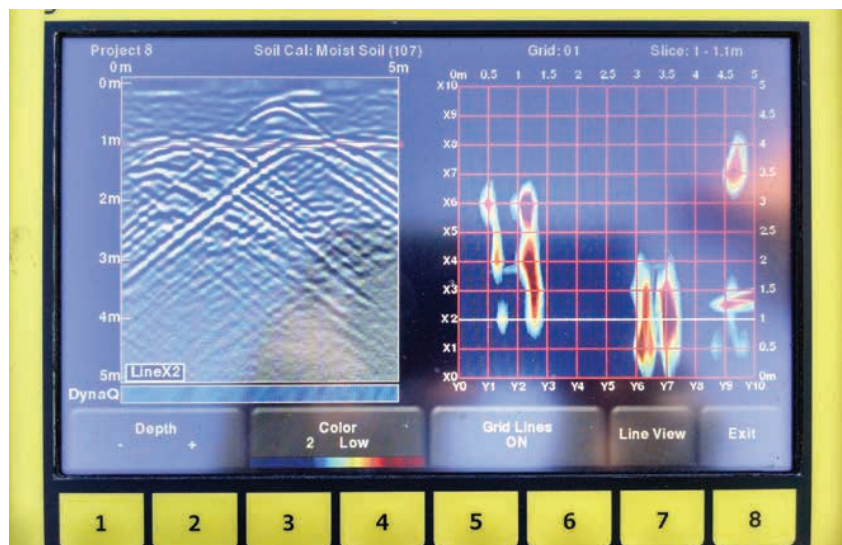
*This article originally appeared in the May 2024 issue of American Cemetery & Cremation, published by Kates-Boylston Publications, and is being shared with permission. Visit [www.americancemetery.com](http://www.americancemetery.com) to subscribe.*



**ABOVE: NOT MOWING THE LAWN – A MEMBER OF THE BIGMAN GEOPHYSICAL TEAM USES GPR TO VISUALIZE THE “KNOWN” PARTS OF THE CEMETERY TO HELP HIM LATER CHART THE UNKNOWN PARTS. RIGHT: A LOOK AT WHAT A GPR OPERATOR SEES ON THE SCREEN. (PHOTOS COURTESY BIGMAN GEOPHYSICAL)**

### HOW NEW IS GPR TECH?

It’s not all that new. Commercialization of it really started in the early part of the ’80s into the ’90s, and then, come the 2000s, it was becoming much more mainstream, and the applications started to widen. It’s been used a lot in archaeology and forensic investigations, including cemetery work. There were papers published in the ’90s and early 2000s about applying GPR to find unmarked burials. So, it has really matured over the last 15 years.



### WHAT ARE SOME WAYS THAT YOU’VE USED GPR IN A CEMETERY SETTING?

There are a couple different ways it’s used. Different scenarios require the technology to be deployed in different ways. We’ve done projects as small as a

single-family plot that had six potential burials in a very small area, 8 feet by 12 feet. In that case, you’re able to do spot checks on those plots. And that’s some of the work that larger cemeteries want, so we’ve done a lot of that, and you can mark out interpretations in real time in the field.

# “There’s a little bit of an art to looking at the screen and making interpretations or processing the data on the back end and creating a 3-dimensional model of a cemetery ...”

On the flip side, you get something that’s very historic, possibly 150, 200 years old, maybe people are still being buried there, maybe they’re not, and the entire cemetery is almost completely unknown. You get these situations where you have stacks of headstones on top of each other because they’ve been vandalized, are knocked over, or natural processes have broken them, and it’s unclear where all those headstones go. And you might have something that’s multiple acres wide with a very high density of graves, and in those situations we’re able to cover the entire landscape and then take all the data back with us to the office and synthesize all of it and create a 3D model with digital drawings that can be exported into a GIS (geographic information system) program, including something basic like Google Earth.

Then the cemetery itself has all the locations of both: Here are the ones that were marked that we were able to see in one color. Here are the ones that are unmarked that we’re able to see. And here are ones that were speculative; they might be

a grave, they may be an old tree that got ripped out, and now there’s a scar in the subsurface, but it’s hard to tell.

We are able to then give somebody a real deliverable of a digital database that they can then update themselves over time. We even had one recently where we filled in the rest of their open plots for them in a separate color, and they can just tick the rectangle when somebody new goes into the ground and just change the color to, “now it’s a known burial,” right? That just helps them with their upkeep.

## AND JUST TO CLARIFY FOR THOSE WHO HAVE NEVER SEEN WHAT THE SCREEN READOUTS LOOK LIKE, YOU DON’T GET A 3D IMAGE OF A PERSON UNDERGROUND?

It’s basically interpreting waves and knowing there’s something there.

## WATCHING SOME OF THE ONLINE VIDEOS, INTERPRETING THE GPR READING SEEMS LIKE A MIX OF ART AND SCIENCE.

Yeah, if you deny that art is part of it, I think that you’re missing something. One thing that I run into is people explain it improperly to the ultimate end user, who, let’s say, it’s a cemetery.

When a church has a cemetery they’ve been burying congregants in for a long time, and they want to map it out, you have to explain it like a scientist but in a way that I think is understandable and authentic and real from the standpoint of what the limitations of the technology are. It’s not a perfect technology. The conditions that we use it in can be imperfect for finding and mapping every single thing that’s out there. There’s a little bit of an art to looking at the screen and making interpretations or processing the data on the back end and creating a 3-dimensional model of a cemetery, there’s some subjectivity.

If I gave one person a data set and another person in our office the same data set, they may use slightly different filters or processing steps to get to an end result, and the way that they draw in those unmarked burials might be a little bit different.

## IN ONE OF YOUR ONLINE TRAINING VIDEOS, YOU SAY ONE KEY IN A GRAVEYARD SCENARIO IS TO BEGIN IN AN AREA THAT IS KNOWN, AND THEN MOVE TO THE UNKNOWN.

Right, if you’re just spot-checking locations, you have rows of graves, some are marked, some are unmarked. To start, you sort of go down that row and get a good sense of OK, here’s what the marked burials look like, and here is an unmarked location, and you don’t see the same thing. Here is another unmarked location, and, wait a second, the

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response looks just like it did for the marked location.

That said, there is a somewhat limited set of expected responses for a grave, even if it's wide, on any given site it is not going to be a huge range of factors, right? So, if you have knowns in a given area, like I said in that video, it will help if you get a baseline idea. If somebody rents a machine from us, we can actually equip it with GPS so they can push it down the row, and they could send the data back to us, and we can actually pick which locations have graves interred in them and which don't and send that information back to the cemetery owner so they don't have to even do the interpretation. We try to make it as easy for people as possible.

### **IS YOUR BUSINESS PRIMARILY ONE WHERE YOU SEND CREWS OUT OR CAN PEOPLE RENT GPR**

### **EQUIPMENT FROM YOU?**

It's both. We offer full-service geophysics deployment for our team to come out. But we know that sometimes the pricing structure isn't always a fit for somebody's budget. So, we have an option where somebody can rent a piece of equipment. We can walk them through with the equipment, and we can provide support.

### **IS IT DIFFICULT TO LEARN TO USE?**

You don't have to have a Ph.D. to use GPR. We do offer training courses, so somebody comes to us for basically a day of online video, and then there is some hands-on training. I think that's sufficient to get somebody started using the equipment. Somebody who is new, we put them with an easy piece of equipment with a limited set of functionalities that will auto-do a number of things that need to be done for them,

and this way we can get somebody up and running. The technology has changed a lot over time. When I first started, the equipment was far more complex. Software was very complex; you really had to adjust every function, feature, and filter often yourself; it was very involved. What's happened over the last decade is there's been a simplification, where they've created interfaces that allow a broader group of users to be able to approach GPR. I still think you have to get trained, that's why we offer the classes.

### **DO YOU FEEL LIKE YOU FOUND YOUR CALLING, MERGING A TECH YOU LOVE WITH TEACHING?**

I feel very lucky that I found what I'm supposed to be doing. And yeah, I am happy that it is something that I like to do, but I also feel like it's a worthwhile thing to help people. •

# CEMETERY INVENTORY

**The purpose of this inventory** is to help you gather important information about your cemetery. Completing this inventory is a service to your church as well as any successors who might manage the property in the future. The “Introductory Information” contains essential information that your church needs to have on record; the remainder of the inventory solicits information that is important for the cemetery’s management and record keeping. Please complete as much of this inventory as you are able. If you are unable to provide any responses, this may indicate an area of cemetery management that may attention.

**Once you have completed this inventory** to the best of your ability, please share it with your presbytery, and any other relevant officials in your congregation, including your Clerk of Session. Update this whenever information changes, and review at least annually to ensure everything is correct, and share those updates with relevant parties.

**If your cemetery is insured,** keep a copy of the insurance policy with this form, along with any other relevant documents. This will be very helpful for you or your successor should the cemetery need to file a claim with insurance.

## Introductory Information

Date \_\_\_\_\_

1. Name of person completing form

\_\_\_\_\_

2. Phone number

\_\_\_\_\_

3. Email address

\_\_\_\_\_

4. Position with cemetery or church

\_\_\_\_\_

5. Is the cemetery owned by a church?

Yes

No

6. Name of church or cemetery

\_\_\_\_\_

7. Cemetery’s physical address

\_\_\_\_\_

8. City and state of cemetery

\_\_\_\_\_

9. Is the congregation part of the Presbyterian Church (U.S.A.)?

Yes

No

a. If no, year the congregation was dissolved

\_\_\_\_\_

b. OR, if no, year the congregation was dismissed to another denomination

---

10. Is the congregation a federated or multi-denominational congregation?  
 Yes  No

11. Is the cemetery contiguous to the church's property?  
 Yes  No

12. In what county or municipality is the cemetery located?

---

13. Approximate date of the oldest grave in the cemetery?

---

14. Who owns the cemetery?  
 a. a continuing congregation whose sustainability seems stable  
 b. a continuing congregation whose sustainability seems uncertain  
 c. a continuing congregation's separately-incorporated cemetery association  
 d. a dissolved congregation's separately-incorporated cemetery association  
If you selected C or D, does the association have 501(c)(13) status?  
(different from 501-c-3)  Yes  No  Unsure  
 a presbytery or synod  
 OTHER

---

15. Who oversees the cemetery's operation?

---

16. Who performs landscaping, mowing, and grounds maintenance? Please include their name and contact information.

---

17. Approximate cost of annual maintenance?

---

18. Is the cemetery open or closed? (open cemeteries continue to have burials)  
 Open  Closed

a. If open, how many burials occur in a typical year?

---

b. If open, have any lots been pre-purchased? If so, how many?

---

c. If closed, approximate date of last burial?

---

19. Is the cemetery required to file annual disclosures with a state cemetery board?  
 Yes  No  Unsure

## Additional Information

Characteristics of the cemetery

20. Approximate acreage

21. 

---

Approximate capacity

Open spaces

---

Occupied spaces

---

Is there a specific area designed for burial of cremated remains?

- Yes  No

Is there a specific area designed for scattering of cremated remains?

- Yes  No

22. Does the cemetery have a management contract (for example, with a commercial cemetery operator or mortuary)?  
 Yes  No

If yes, what company holds the contract, and who is your contact?

23. Does the cemetery have insurance?  
 Yes  No

If yes, what company holds the insurance, and who is your contact?

24. Does the cemetery include graves of enslaved persons?  
 Yes  No  Unsure

25. Are unmarked graves believed to exist?  
 Yes  No  Unsure

## Data Management

26. Do burial records exist?  
 Yes  No  Unsure

27. Are records available alphabetically, numerically, and chronologically?  
 Yes  No  Unsure

28. Are the records automated?  
 Yes  No  Unsure

29. Where are records maintained and stored?

---

### Perpetual Care Funds

30. Are funds on deposit for the cemetery's perpetual care?

---

If operating as an open cemetery still receiving burials, these funds should be kept separate and apart from operating funds. If so, approximate amount?

---

31. Does a percentage of all sales revenues flow into the Perpetual Care Fund?

---

32. Are perpetual care funds owned by the same entity that owns the cemetery?

---

### Other

Is there anything else that you believe is important to know about your cemetery that we did not ask? This can include history, topography, or significant historical figures who are buried in cemetery.

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Thank you for completing as much of this form as you are able! You have done a great service to the cemetery, the families that rely on you for its perpetual care, and your presbytery. Please make a copy of this and share it with your presbytery by mail or email. They will be grateful for any information that you share with them.



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