# 503 Financial And Administrative Matters

## 503 FINANCIAL AND ADMINISTRATIVE MATTERS

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### 503.1 Endowment for Continuing Care of the Cemetery:

Parish and diocesan cemeteries, columbaria and mausoleums must save funds in a Catholic Community Foundation endowment that will produce a steady flow of earnings sufficient to cover the costs of maintaining the grounds after income diminishes or ceases.

**Procedure:**

A) Each cemetery is required to calculate the size of endowment required for continuing care of the grounds and contribute funds annually until the required endowment is established. Note, in general, for every acre of cemetery there is to be $100,000 of endowment.

At a minimum, 20% of revenue (including grave sales, columbarium vault sales, interment fees, foundation setting, vault handling, monuments and even grave blankets) must be transferred to the continuing maintenance endowment fund within the Catholic Community Foundation.

If the cemetery is no longer generating cash flow through grave or vault sales, is generating very little cash flow from grave or vault sales, or is not earning sufficient interest from the cemetery endowment to cover cemetery costs, the parish will have to budget for and pay for cemetery expenses through parish operations.

D) Parishes can fund or grow endowments through second collections, campaigns and/or appeals, and deposit the proceeds from these fundraisers

into a continuing maintenance endowment fund.

## 503.2 Administration of Endowment:

The Catholic Community Foundation continuing care endowment must be administered to ensure that the principal balance of the fund remains intact and only the interest is used for cemetery care and expenditures.

**Procedure:**

A) The parish is required to establish the endowment fund in the Catholic Community Foundation.

B) The fund must be managed in keeping with the requirements of canon and civil laws.

C) Funds given for continuing care may not be used for any other purpose without expressed, written permission of the Archbishop. All who manage such funds must adhere to the requirement that any donation be used for the intention in which it was given (canons 1284, 1302, etc.).

## 503.3 Pricing of Internment Rights in Graves and Vaults:

Cemetery administrators and parish leadership entrusted with the care of cemeteries must consider the continuing costs involved in the operation of the cemetery and the financial needs of the Catholic families when establishing prices for goods and services.

**Procedure:**
Many costs in determining grave and vault prices may be hidden from the administrator if costs are not analyzed carefully. Costs to be considered include:

- Cost of replacing facilities
- Cost of land, equipment use, development, landscaping, roads, fences and related costs
- Cost of overhead, insurance, administration, supervision, office and clerical expenses, unusual or emergency situations

- Cost of future maintenance
- Cost of eventual renovation or rehabilitation
- Cost of no-compensation services

## 503.4 Pastor as Cemetery Administrator:

The pastor ordinarily serves as the Cemetery Administrator and is responsible for ensuring effective parish cemetery operation, including overseeing the creation and maintenance of the record system, continuing maintenance plan, and continuing maintenance fund.

**Procedure:**

A) The Cemetery Administrator must devote sufficient attention to his duties to guarantee the cemetery's orderly operation and record keeping.

B) The Cemetery Administrator may delegate duties to others and create a committee or appoint a member of the parish council to oversee the cemetery administration.

C) The Cemetery Administrator should have readily available the following cemetery information:

- Description of cemetery property
- Road and section layout
- Grave and lot location including location of columbarium
- Location of Easements
- Income care records
- Accounts receivable and accounts payable
- Record of owners of burial rights
- Burial records
- Payroll reports
- Equipment inventory and depreciation
- Memorial and foundation applications and approvals
- Contract copies
- Accounting journals and general ledger
- Periodic summaries and analysis

## 503.5 Moving of Remains:

The Parish or Cemetery is required to obtain the written approval of the Archbishop prior to moving or relocating any remains and must work with Archdiocesan legal counsel to ensure compliance all applicable laws.

## 503.6 Change of Parish Status:

If a parish is merged, suppressed or changed in any way, the civil and canonical documents must determine the status of the cemetery and ensure that the continuing obligations to care and fund the cemetery are properly addressed.

## 503.7 Exceptions:

Exceptions to this policy may be requested in writing and submitted to the Executive Director of Management Services for consideration. The Executive Director will evaluate each exception request and make a recommendation to the Archbishop for final approval.