

Handbook for Cemetery Trustees
Mont Vernon, NH

Contents:

Overview

Audience/reader

The explicitly intended audience of these notes is a new Cemetery Trustee in Mont Vernon. Other readers should understand that Mont Vernon is a small town; the Cemetery Trustees have no employees and, except for lots, no products.

The job

In essence, the job is property management. Supervising burials is the most obvious and the least time consuming part of the job. The job isn't complicated or time consuming, but it would seem so without notes like these. At least it did to the author when he was a new trustee.

At a minimum:

We supervise the process. We establish the rules for the management and use of all cemeteries. We hire and direct the contractor who digs the grave. At least one of us witnesses the burial. We negotiate with another contractor (currently the Director of Public Works) for cemetery maintenance. And we ourselves sell the lots and do the paperwork.

Beyond the minimum:

It is we, not the Selectmen and not the Director of Public Works, who are responsible for the condition of the cemeteries. We keep the trees, stones, gates, and fences in good repair, and plan for future needs. Lately we have spent many hours locating and marking lots.

The process

Lot sales (actually sales of the right to inter)

Only one of us has this job, and because of the interactions with all of our key databases, it must be the Bookkeeper. That Trustee has an inventory of unsold lots represented as maps, and he must be as aware as possible of any special circumstances such as ledge that may limit usage.

The blank Right-to-Inter document (the "deed") resides on a computer as a Canvas file[1]. A printable, but not usable, version is on our web site, http://cemetery.mont-vernon.nh.us/, so customers can see what we will be asking them to sign. <u>We fill out the document on our computer</u> and print two identical copies, one for the customer and one for us. Once both copies have been signed and we have the customer's check, special stamps are affixed to identify his copy and ours. His copy is then given to him.

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[1] **The deed has two layers, dynamic in red and static in black. Edits are made to the dynamic text, and the document printed as a black and white document merges both in black.**

Handbook for Cemetery Trustees
Mont Vernon, NH

The check is deposited in our account. The deposit slip is annotated as to name, stamp number, and lot number and given to the Bookkeeper of the Trustees. The Bookkeeper updates the Quicken, "permanent residents", "deed & lot data", and schematic map databases. Because there are no automatons to verify the consistency of this set, the updates must be immediate and meticulous.

We then make two Xerox copies of our original. One Xerox copy of the deed goes to the Town Clerk who copies the data to a "book of deeds" and files the document. The second Xerox copy goes to the Trustee of Trust Funds because a Perpetual Care trust is implicit and mandatory. Our original is filed by the Bookkeeper. On the computer a safe (but unsigned) copy of the Canvas file is filed with others and locked.

Near the end of the year the Bookkeeper sends the Perpetual Care portion of the money to the Trustee of Trust Funds along with a list of all such transactions.

Pay close attention to the stamps; they are our primary vehicle to facilitate auditing. They come in pairs bearing identical serial numbers but clearly indicating whose copy is which. The number on the stamp pair must be identical to the number printed on the deed, or the documents should be voided. The numbers serve the same function as the numbers printed on our checks --- part of the audit process. They appear on the deposit record and the lot database.

Full Burials

The funeral director starts the process when he calls to notify us of an impending burial, namely who and when and hopefully where. Lot identification is an inexact process; we are never absolutely certain that we have the right to bury a person in a particular lot. We dodge the problem by insisting on a signed Interment Order before the burial. Smith & Heald understands this, but other directors should be told of it at first contact.

The Bookkeeper looks up the lot in the lot database. He prints an extraction of the Permanent Residents database listing the details of any earlier occupants of the lot.

We locate the lot using our schematic maps and any other documentation we might have. If there had been any question, we might call the funeral director to confirm our readiness to accept the body. We also call our contractor to arrange the grave digging, and we notify our Bookkeeper of the need for a check for our contractor. If the ground is soaking wet, we might ask the contractor to rent a pump.

The grave will usually be dug [and covered with plywood] the day before the funeral to allow for ledge or other uncertainties. One of us will be present to identify the lot and with the help of the contractor to locate the grave site exactly. This process involves tradition (e.g., The wife is usually by the left hand of the husband.) and the previously mentioned listing and probing with a long steel rod for existing graves and ledge. Not all the lots have boundary markers, and not all graves have been placed with precision.

If the ground is so wet that the grave is apt to have standing water in it, on the morning of the funeral we rent a suitable pump to keep the grave empty for the actual burial.

A few hours before the funeral, the vault company [under contract with the funeral home] will arrive for final preparations. The vault will be set in the ground, the perimeter covered with "greens", the tent erected, and the lowering device set in place. About that time one of the Trustees arrives. [He came earlier if the pump was needed. Concrete vaults <u>float</u> so the pump will be run until the mourners arrive and restarted after they leave.]

After the mourners leave, the vault man (with informal help) lowers the casket and sets the vault lid in place. If he cannot drive right up to the grave, he has a tiny tractor called a donkey that can move the vault components. While this is taking place the funeral director will give us the <u>Burial Permit</u>, the <u>Interment Order</u>, and our <u>check</u> for the "opening".

Our contractor fills the hole, compacts the dirt, lays in new topsoil that has been stockpiled, and reseeds the grave site. He is paid and is done.

The deposit slip for the opening check is annotated and given to our Bookkeeper. The Burial Permit is filled out and signed by the witnessing Trustee and given to the Bookkeeper to update his records. The Bookkeeper then delivers the Burial Permit to the Town Clerk. The Town Clerk records the burial in the town's Vital Statistics and files the paper. The Bookkeeper updates the Quicken, "permanent residents", and schematic map databases. (One of the map layers shows the occupancy of the lots.)

At a later date the monument company will pour a foundation and set any stones. When we are lucky, he will work with us to identify the exact place; our rules *require* our involvement. Not everyone obeys the rules, and not all the existing stones are where they should be.

During the winter we store the deceased in the tomb. It easily holds two; it could hold four. Any more would have to be stored elsewhere at the funeral director's expense. The funeral homes have some capacity, and New Boston might also. When the deceased enters the tomb, the Burial & Transit paper and the databases are handled much like a full burial. This paper will be updated when the burial occurs.

Cremation burials

Cremation burials are simpler. No Burial Permit is needed, and we charge less. We do require an Interment Order and check three days <u>before</u> the burial. We mark the location with a temporary marker. The databases are then updated.

Handbook for Cemetery Trustees
Mont Vernon, NH

Cemetery maintenance

By law the cemetery is the domain of the Cemetery Trustees. We are required to see that it is maintained and decide in what manner. A few years ago we had a landscape contractor do the work, but that was deemed needlessly expensive. Now the Town Department of Public Works *is our contractor* and does the maintenance, namely mowing, pick-up, and grass nurturing. However, roads are the primary focus of the DPW, and rock-strewn cemeteries are a nuisance to mow. Nonetheless, the relationship does make sense and is worth continuing.

Inmates of the county jail will do spring and fall clean-up if we make our request early to the Department of Corrections in Manchester. Otherwise, the DPW does it. In the custody of the DPW are two back-pack blowers and a large, tow-behind vacuum/blower used to pick up the wind rows of leaves. This equipment is the property of the cemetery and can be used nowhere else.

The week before Memorial Day the grass should have its second mowing, and the old decorations should be thinned.

Applicable regulations and rules

Federal laws & regulations

The Trustees should be familiar with the FTC rules for funeral homes, and some material is in the appendix. It is very explicit about lies they should not tell. We should behave as if these FTC rules applied to us as well.

State laws & regulations

RSA 289 is our governing document, and an extraction is in an appendix. [The omitted material applied to cities and to private cemetery corporations.] This statute was revised in 1994, and the memories of old timers may no longer be reliable guides. RSA 290 covers dead bodies and the associated paperwork; a very terse extraction is in an appendix.

Vital Statistics regulations #401 and #402 are only indirectly applicable to us; the Bookkeeper has a copy.

There are some non-regulations worth knowing.

1. <u>Embalming is not universally required by any of the 50 states.</u> New Hampshire requires embalming [only] if burial is delayed (e.g., winter entombment or for a formal viewing period). So a quick burial may be required if the body was not embalmed.

2. A vault ["outer container or grave liner"] <u>is not required</u> by the state. *Our rules for Green Lawn* require for full burials a vault (to minimize settling of the grave site, to protect it from nearby digging, and to facilitate locating the grave at a future date). If the family wishes the inevitable to be rapid, we can always install the vault inverted over bricks and without a cover.

3. A private burial site is still legal. It must comply with the location restrictions of RSA 289:3 and with local zoning. Maintenance is the responsibility of the owner unless it is declared abandoned and taken over by the town. In either case, <u>we must keep records for burials</u> there.

Our own regulations

A copy is included in an appendix and should be kept current. A copy is given to the purchaser of every lot.

Flow of funds

Reality and By the Book

We keep our own check book, and our budget is submitted to the budget committee, but not to the voters. Having our own checking account is OK with the AG's office, but spending without an appropriation is not. The "cemetery" line in the town budget reflects the expenses of the Department of Public Works and nothing else. The cash flow we manage is about five times larger. We have not yet figured out how to resolve this dilemma. The Selectmen do not want us to [It would appear as a large increase in their budget.]

When we get a check from outside, we do something and then write a check; most of the money is unpredictable and in/out. Sometimes the check received includes an implicit surcharge to cover related expenses (such as loam replacement or pump rental).

Fortunately, having our own checking account is legal. It has several advantages:

1. The grave digger gets paid immediately and is motivated to be available whenever we need him. (Burial dates are not amenable to graceful scheduling.) We have continuity in his services; he knows more about our cemetery than new Trustees.

2. Pump rental, etc. is handled directly when we need it.

3. The records are isolated and easily examined. Anyone can easily audit and understand our finances at any time without our involvement or knowledge. We should be formally audited by the town auditors each year.

4. Because we keep our own books, we always know what we spend on our activities and what we can afford. Visibility of our activities should, and must, be quite open.

Trust Funds

Our involvement with the trust funds is rather formal. We decide what we intend to do and tell the Trustees of Trust Funds what we have in mind so they can plan cash management. When we need money, we request by letter the

Handbook for Cemetery Trustees

Mont Vernon, NH

exact amount from the Trustees of Trust Funds, stating what it is for, when it was approved by us, and which trust fund we suggest for the source. They decide which accounts it should be taken from and tell us. We get a check, and we pay the bill(s).

Trustees of Trust Funds must turn over the money. They do not have authority over our decisions. (And neither do the selectmen.) Our governing limitation is our annual budget. The cy-pres fund ensures that the Trustees of Trust Funds have a valid source for the money.

There are currently four funds that we draw on. The Perpetual Care Trusts (generally treated by us as a single fund) pay for 1/3 of our general maintenance (The "1/3" is a rule of thumb allocation and may change in the future. The "2/3" of a lot sale put *into* a PC trust is also a rule of thumb allocation and has nothing to do with the "1/3".) Stone repair is an exception; it is either paid 100% by the specific PC fund for that lot or paid out of another fund. (We do not currently carry stone insurance; the Town insurance should cover us.)

General improvements to the cemetery (such as a gate) can come from the Kendall trust.

Improvements (such as a bench) that are not related to the *function* of the cemetery would come from the Whipple trust as an improvement of the town.

The cy-pres money is a new, expendable trust. Like the other trusts, it is nurtured by the Trustees of Trust Funds and spent by us. We can use it for all of our ordinary activities including capital improvements. [Note, however, that even though the money for capital improvements comes from this fund, it must by law be a warrant article approved by the voters.]

Mechanisms to ensure accountability and auditability

Starting in 1996 our records have been kept in Quicken, Excel, Canvas, and various word processors. A backup disk of all cemetery files is kept with the Town Clerk. This material is available to anyone without prior permission or notification, subject only to any constraints applied by the Town Clerk (e.g., hours of availability). Every check received or written is described in detail; by contrast, the old records often recorded only the amount and date.

All three of us deposit checks when we receive them. In accordance with bank rules, all checks must be deposited in their entirety. Although all three are authorized to sign checks, in practice only the Bookkeeper writes checks and with one exception only the Bookkeeper signs them — checks payable to the Bookkeeper himself (e.g., for office supplies) should be signed by both of the other two Trustees.

Starting with the 1997 report, our page in the Town Report lists all expenditures and receipts. (The 1995 report was inaccurate, and the 1996 report was a bridge.)

At my request we are now routinely audited annually. The audit package contains a copy of the check register, all the bank statements, all cancelled checks, and all invoices. This audit package is a working document during the year; there is little more to do at year end.

Year end stuff

In October we must prepare our budget for the next year. In anticipation the bookkeeper runs the memorized Quicken reports and plugs the resulting sums into a page of actuals for the current year. Expenses anticipated but not yet real are estimated. This tentative page of actuals is mailed to the other Trustees. The collective mark-up becomes the proposed budget and necessitates a meeting to make a real budget for review by the Town Budget Committee.

The Selectmen's office is prodded to report on their expenses for cemetery matters, itemized in detail by what the expense bought. One third of the expenses that affect all lots is billed by us to the Trustees of the Trust Funds aggregated pc accounts. Independently, we write a check to the town for this same amount plus any non-pc expenses.

After December 31 the page of actuals is cleaned up. Together with the Quicken reports this is used to build the Cemetery pages in the Town Report. The spreadsheet calculates how much money should be put into the pc funds.

A check for the pc associated with lot sales is sent to the Trustees of the Trust Funds; a set of deed copies goes with it.

Tools and databases

Historical

History has to be put in the context of reality. This job has always been a part time effort by volunteers who sometimes were reluctant to take the assignment. Turnover has been high, and continuity of process has been rare.

The lot inventory had been a three foot by four foot paper "map" with hand written annotations. It had more wrinkles than an elephant's skin, but it did the job. Someone typed up a list once, but it wasn't kept up to date.

The author does not believe the financial records were computerized before 1995; after all, there used to be only a few entries per year. I have now reconstructed and computerized the records back to 1972.

Stories tell of an angry Trustee in the 1920's who burned all the records in his possession. And there are almost no records whatsoever until after the time when a certain Trustee resigned in 1972; the financial records start after he left. It is against this background that the stamps and other mechanisms were put in place.

Current

Everything now is on the computer, even the new maps. The primary benefits are not in labor savings or much in the quality of the documentation. The primary benefits are in:

Sunshine — anyone can have at nil cost a copy for information, checking on our activities, or whatever

Permanency — off site storage of backup disks protects the records from accidental or impulsive destruction [but not from a determined and malicious Bookkeeper.]

Working copies — we no longer need to take master documents into the weather, and working copies can be marked up freely.

There are disadvantages. A Luddite successor can revert to scraps of paper and undo the entire structure. Without continuity the computerization has no enduring value. And humans make innocent mistakes; the current process exposes everything we do.

Maps

There are three separate sets of maps of Green Lawn. None of the existing maps are dimensionally correct; only one pretends to be.

The Trustee's [wrinkled] map was drawn by Sal Grasso in 1966. It is precious, but it is demonstrably incorrect in shape and dimensions, so it is a schematic, not an image.

The Nashua Regional Planning Council, the NRPC, has redrawn the Grasso map. Pretty, but even less accurate. The 1996 update by the NRPC met the needs of the primary sponsor, the Historical Society, and of visitors, but it is still an inaccurate schematic.

The original NRPC map has been recreated in sections in the Bookkeeper's computer to provide a better working document than the wrinkled map. But it is still a schematic, albeit updated and cross checked against our other records. It is the best we have.

In 1996 we decided to fund a survey to improve our locating of lots and grave sites. A side benefit will be a real map. We have made little progress.

Files

Quicken

There are really only two accounts, Checking and Cy-Pres. The Cy-Pres account is for information only – it answers two questions, how much do we have left and what have we spent it on. Some of the information is provided as a courtesy by the bookkeeper of the Trustees of the Trust Funds [It could also be derived in March from their Town Report pages.] For historical reasons we have other accounts for old bank accounts; these are inactive; it was unwise to have created them.

The Quicken categories closely correspond to the budgeting categories, albeit with more detail. See Appendix 2 and Appendix 3.

Besides the financial records in Quicken, there are spreadsheet lists, all in Microsoft Excel.

The Historical Society created a person-oriented file of everyone known to be buried in Green Lawn. Being person oriented it is implicitly grave oriented and by design includes the monument data. The master copy of this file of "permanent residents" is now maintained by the Bookkeeper on his computer.

The Trustees of Trust Funds maintain a Perpetual Care database that is donor oriented. We integrated the Trustees of Trust Funds database with other records to create an expanded, lot-oriented inventory, also an Excel list.

The budget and comparable, historical actuals are in a single Excel file. We now have about thirty years of data.

The "maps" are Canvas files.

The Interment Order and Right-to-Inter documents are Canvas files mostly to keep static material on a different layer than the dynamic material.

Miscellany

There are no attachments to this document; our blank documents and an extraction of the RSA's can be found on our website, http://cemetery.mont-vernon.nh.us/ The unabridged RSA's are on the New Hampshire Cemetery Association website, www.nhcemetery.org/laws/laws.html.

Handbook for Cemetery Trustees
Mont Vernon, NH

Contents of the appendices

Appendix 1, Details On Lot Sales

When the customer calls:

1. Ascertain that he is qualified under our current rules.
2. Ascertain if this is an immediate need
3. While you answer his questions, mention that if he has access to the web, more detail might be found there. But don't put him off; this is info only.
4. Gather key data:
   a. Name that should go on the deed – it may be different from the person calling or paying. The name can be that of the deceased, but make sure he understands the ramifications.
   b. Telephone number – if you need to get back with a question
   c. Address
   d. Size of the lot [state the price]
   e. Occupancy intentions [optional]
   f. Determine the lot number
5. Explain the process:
   a. You will create the deed and print two copies.
   b. Both will be mailed to him for approval and signature.
   c. *Both* signed copies must be returned to you with a check for the full amount. The check must be made out to <u>Green Lawn</u>. [Greenlawn is OK, but "Town of Mont Vernon" is not.]
   d. You will sign both, affix stamps to make them valid, and send one signed copy back to him.
6. Ascertain the next stamp number.
7. Open the deed in the blank documents and magnify it to a convenient scale. The information fields are in red. The static form is in a locked, gray layer behind the red. Replace the information fields.
8. SAVE AS this modified document in the folder labeled, "deeds created," with a name consistent with the others there.
9. When you are satisfied, print two copies for his signature.
10. If he has modified it in any way, <u>start over</u>. The computer-generated document is ultimately more permanent than our paper copy and must be the source.
11. If the check is OK, deposit it and update Quicken.
12. Sign and stamp both copies and return his.
13. Lock the computer copy to avoid inadvertent modification.
14. Update the "deed & lot data" file.
15. Update the schematic map [and the date therein].
16. If you have information on the intended occupancy, update the "permanent residents" file. Enter "alive in [year]" for the YOD.
17. Make two Xerox copies of our original. Send one to the Town Clerk and one to the Trustees of Trust Funds. File our original with our other paper files.
18. You are done.

Handbook for Cemetery Trustees

Mont Vernon, NH

Appendix 2, Budgets and Quicken

Our budget is driven by projects, maintenance, responses to customers, and a small amount of overhead. Projects s tart as a list of druthers, each with an estimated cost. Whittling this list down yields a plan for the following year. Maintenance is usually a minor perturbation from the previous year's actuals. Burials and lot sales numbers are statistical estimates based on the history of the last thirty years with a bit of windage. Inserting the estimates will automatically put the right numbers into the budget. The overhead consists of association dues and meetings, seminars, tools not tied to another budget piece, and layout and office supplies.

Lot sales and burials and overhead have their own lines in the budget, but the projects are distributed appropriately as extra maintenance amounts and as improvements. The budget is identical in form to the actual income/expense data – both are portions of a multi-year file. Sample pages are below.

cemetery budgets & actuals.XLS		2007 budget						printed 2/5/07
		Outflows	Inflows					Net
			PC	Kendall	Town	Cy-pres	Other	
Maintenance								
Monuments	(repair, cleaning, relocation)	1000.00	200.00			800.00		
Land contours	(big rocks, sunken regions)	300.00	50.00			250.00		
Lawn mowing	(labor & equipment)	3000.00	1000.00		2000.00			
Lawn Care	(seeding, liming, fertilizer, spot loam, & labor)	500.00	166.67			333.33		
Lawn Cleaning	(raking leaves, rocks, trash, & twigs)	800.00	266.67			533.33		
Trees & shrubs	(pruning, etc.)	7000.00				7000.00		
Appurtenances	(roads, gate repair, tomb, etc.)	500.00				500.00		
Burials *		2150.00					2380.00	230.00
Lot sales *		1960.00					2800.00	840.00
Improvements	(new stuff, not maintenance or patching of existing stuff)							
Markers								
Lawn & land prep.	(where a grassy lawn did not exist)	10000.00				10000.00		
Trees & shrubs		7000.00				5000.00	2000.00	
Roads, gates & fences		9000.00				6000.00	3000.00	
Cemetery design		5000.00				5000.00		
Other	(bank, office expenses, etc.)	600.00				600.00	30.00	30.00
Totals		48810.00	1683.33		2000.00	36016.67	10210.00	
less town contribution		46810.00			49910.00	total inflow		1100.00

Notes:

* mostly an in/out and quite variable

other income = Daland fund, bank interest and client

				Budgeted projects 2007	
4 full burials		price	cost		
@ 550/500	price/cost	$2,200	$2,000	trees & shrubs	nurture maples
3 cremation burials					
60/50	price/cost	$180	$150	New appurt.	gate #4
	totals	$2,380	$2,150		GPR & map sections A&B
		perpetual care	retained		
3 four-grave lots sold				Improvement	plant trees
@ 800(560,240)		$1,680	$720	Improvement	finish prep of new section
1 two-grave lots sold					
				Other	DreamWeaver software
@ 400(280,120)		$280	$120		
	total	$1,960	$840		

Handbook for Cemetery Trustees
Mont Vernon, NH

Appendix 3, Quicken Categories and Quick Fills

Categories

- burial expenses
  - burial, full
  - burial, cremation
- improvement
  - design (consultant fees etc)
  - land prep (where no lawn existed)
  - markers
  - new trees & shrubs
  - road, gate, fence (new, not maint.)
- maintenance
  - appurtenances (fence gate tomb)
  - land contour (removing big rocks etc)
  - lawn care (lime loam seed - labor & mat.)
  - lawn cleaning. raking, brush, rocks
  - lawn mowing
  - monument repair, clean, relocate
  - tree shrub care
- mapping
- other expenses
  - assoc. fees
  - bank charges
  - computer stuff
  - equipment
  - Interest paid
  - lot remittance
  - miscellaneous

- Income
  - burial, full fee
  - burial, cremation fee
  - appropriation
  - interest earned
  - unknown income
- trust incomes
  - cy-pres
    - improvement
      - appurtenances
      - design
      - land contours
      - lawns
      - markers
      - new trees & shrubs
    - maint
      - appurtenances
      - land contours
      - lawn care
      - lawn cleaning
      - monuments
      - other equip & comp
      - tree shrub care
  - Kendall & Whipple
  - p.c.
    - cleaning
    - lawn care
    - lawn mowing
    - monuments
- ~lot fee
- ~p.c. fee
- ~p.c. to ToTF

Handbook for Cemetery Trustees
Mont Vernon, NH

Quick fill transactions

account	payee	category	memo	amount
checking	lot sale [last, first]			800.00
		~p.c. fee		560.00
		~lot fee		240.00
checking	burial [last, first]			550.00
		burial fees:opening fee		500.00
		burial fees:tidy up fee		50.00
checking	cremation [last, first]			
		burial fees:opening fee		50.00
		burial fees:tidy up fee		10.00
checking	a Trustee who digs cremation graves			
		burial expenses		50.00
checking	back-hoe grave digger			
		burial expenses		450.00
		burial expenses	pump	45.00
		burial expenses	pump labor	50.00
checking	NH Cemetery Association			
		other expenses:assoc. fees	dues x 3	60.00
		other expenses:assoc. fees	meeting 4/21 x 3	75.00
checking	Town of Mont Vernon			
		maintenance:lawn mowing		0.00
		maintenance:lawn cleaning	inmate lunches	0.00
		maintenance:appurtenances	bench moving	0.00
checking	Trustee of Trust Funds			
		trust incomes:p.c.	1/3 clearing leaves	589.21
		trust incomes:Kendall	plant schrub	300.00
		trust incomes:cy-pres	markers	300.00
checking	~Trustee of Trust Funds			
		~p.c. to ToTF	1 four grave + 2 two	1,120.00

Appendix 4, Procedures on the PC

INTRODUCTION

For many years the financial records, graphical files, and databases for the Mont Vernon Cemetery Trustees were kept by Al Ryder using his personal IMAC computer. The Cemetery Trustees decided that they needed their own computer for maintaining cemetery files and a COMPAQ laptop PC was purchased by the trustees for this purpose. The appropriate files were transferred from the IMAC to the COMPAQ laptop, and, since April 2007, the COMPAC has been used to maintain the cemetery files. The purpose of this paper is to document the procedures for using the COMPAQ computer.

STRUCTURE OF FILES AND FOLDERS

All of the original cemetery files from Al Ryder's IMAC have been copied onto the COMPAQ and are contained in the folder <cemetery 07> which is on the (bookkeeper) desktop. These files have not been modified since they were imported to the COMPAQ and they should therefore represent the state of the files in April 2007.

All of the current cemetery files are in the folder <My Computer/Local Disk (C:)/CURRENT CEMETERY>. The structure of the <CURRENT CEMETERY> folder mirrors the structure of the original <cemetery 07> folder. For example, both folders have within them folders named <Blank Forms>, <Databases>, and <Maps>. However, not all of the folders and files in <cemetery 07> will be found in <CURRENT CEMETERY>. <CURRENT CEMETERY> contains only the folders and files which have been modified since April 2007. Thus, <CURRENT CEMETERY> is rather sparsely populated which makes it easier to understand because the only files and folders which are there are those that have been needed to perform the bookkeepers task since April 2007. Nothing is missing, though, since all the other (unmodified) files are available in <cemetery 07>.

The fact that files of the same name exist in both the <cemetery 07. folder and the ,<CURRENT CEMETERY> folder can be confusing. To differentiate, files and folders in the <CURRENT CEMETERY> folder have names which are in upper and lower case while files in <cemetery 07> have names which are nearly always in lower case only. Thus <Permanent Residents.xls> is in the <CURRENT CEMETERY> folder and <permanent residents.xls> is in the <cemetery 07> folder.

There are a number of additional files and folders on the COMPAQ computer. Many are probably not needed and should eventually be deleted.

USING THE COMPAQ PC

As it is currently configured, there are some peculiarities in the Compaq computer. Perhaps it has to do with the way in which it is set up, or perhaps it is some sort of malady caused by importing files from a non-PC. Although the peculiarities occur mostly with files which were originally generated on the IMAC, since that is where most of the files came from, they occur most of the time.

One peculiarity is that is is not possible to open a Canvas file by simply clicking on the file. Instead, one must open Canvas and then open the specific file by clicking on “File” “Open” and selecting the file name. This is somewhat awkward, but one gets used to it. The following procedures reflect this idiosyncrasy.

From time to time, another peculiarity occurs. Windows occasionally announces that :

To help protect your computer, Windows has closed this program. Name: Windows Explorer

This sounds serious, but it's not. Simply press the “Close Message” button.” You will then see a message asking if you wish to send an error report to Microsoft. Select “Don't Send” and be about your business.

There is one more peculiarity. This machine uses “Open Office” which is a free version of Microsoft Office. Open Office includes programs equivalent to *Word, Excel, Power Point,* etc. For the most part, a user familiar with Microsoft Office will not notice the difference when using Open Office. But there is one difference which will be encountered when a file is closed. Open Office provides the ability to save documents in several formats. For instance, in the *Word* equivalent program, one can save a document in Rich Text Format, Microsoft Word 97/2000/xp (.doc) or several other formats. It is recommended that the documents always be saved in the Microsoft Word format for compatibility with other machines. However, when one saves files in Microsoft Word format, Open Office displays the following message:

This document may contain attributes and information that cannot be saved under Microsoft Word 97/2000/XP. Do you want to save your changes using the OpenOffice.org Test Document Format?

Whatever those unsaved attributes are they do not appear to be important. Simply select the "NO" button and go on with your business.

One final word of warning concerning the COMPAC computer. The power cord has a knack for working loose from the computer socket. As a result, it sometimes happens that the user thinks he is using AC power, when he is actually running down the battery. When the battery gets low, the computer automatically goes into hibernation mode which can be disconcerting for the user. Should this happen, check the power cord.

WRITING CHECKS AND MAKING DEPOSITS

Quicken is used to maintain the cemetery checking account. Anytime a check is issued, or a deposit is made, the corresponding data should be entered into Quicken. When a bank statement is received, it should be reconciled using Quicken. Quicken can also be used to create reports. Although Quicken has the ability to print checks, how this is done on the PC is currently a mystery. On the Mac it is straightforward.

Quicken is initiated by clicking on its icon on the desk top. When Quicken has opened, one can view the checking account ledger by clicking on "checking" which is located near the upper left hand corner under "Cash Flow Center" One can then proceed to record checks and deposits. A bank statement can be reconciled by clicking on "reconcile" which is located just above the check ledger.

It is a good idea to backup the Quicken files when closing Quicken. Quicken will often ask if you wish to back the file up. Always answer yes. Quicken is set to backup the files in the folder <Desktop/My Computer/Local Disk (C:)/CURRENT CEMETERY/ Finances/Quicken Backup>. Since this folder is also on the hard drive, it does not really protect the Quicken data from disc failure. However, it does allow all of the current files (including Quicken) to be backed up simply by copying the CURRENT CEMETERY folder to a CD.

SELLING A DEED (i.e. RIGHT TO INTER)

Selling a deed consists of performing the following steps:

1. Preparing the original deeds.
2. Signing and validating the original deeds.
3. Copying the deeds and distributing the copies.
4. Updating the deeds database.
5. Updating the schematic map.
6. Updating the permanent residents database

1. Preparing the Original Deed.

The master deed is a Canvas file located in <CURRENT CEMETERY/Blank Forms/Blank Deed>. To prepare a new deed, click on Canvas 9 on the desk top. Select "File", "Open" and then select Desktop/My Computer/Local Disk (C:)/ CURRENT CEMETERY/Blank Forms/Blank Deed. A master deed will then be displayed. Immediately save the file to it's final resting place by selecting "File", "Save as" and then selecting Desktop/My Computer/Local Disk (C:)/CURRENT CEMETERY/Databases/Deeds Created/*file name*. The exact *file name* should conform to the following standard: *File Name* = Deed [sticker number] [lot number] [owners surname]. For example, if John Doe purchased lot B-12.34, and the next sticker number is 911, the file name of his deed would be <Deed 911 B-12.34 Doe>.
So far we have saved the deed to its properly named file, but we have not yet modified the deed. (We saved it first to set the file name and avoid the risk of writing over the master <Blank Deed> file.) For ease of manipulation, it is recommended that the deed be enlarged (i.e. zoomed in) by tapping the magnifying glass icon near the lower left corner of the display. This makes it easier to fill out the deed.

The deed as displayed contains some text fields colored red. These fields are the variable fields which must be modified to create the actual deed. To do this, select "variable data" in the "Document Layout" window on the right side of the display. Next select the text "**T**" cursor on the lower left of the display. Now click on the red variable data field to be modified. This displays a cursor within the red text and the red text can now be modified as desired. The document number should be modified to contain the sticker number for this deed. The other fields (name and address of owner, section, lot number, number of full burials, price, names of signing trustee and signing buyer, and the names of the future occupants) can be modified in the same manner. If the future occupants are full burials, the "a" and "b" designations next to the grave number should be removed.

When the deed is appropriately filled out, two copies should be printed. These become the original deeds. (One for the owner and one for the cemetery.) When using a color printer, it is advisable to make a "gray scale" print to prevent the variable fields from printing red. To print in gray scale, select "File" and "Print" as usual. The "PRINT" screen will then be displayed. On the "PRINT" screen select "Properties" and on the resulting"Printer Properties" screen check-mark the "grayscale printing" box. Pressing "OK" now brings one back to the "PRINT" screen.

There is text on the back as well as the front of the Right to Inter document. The backside text is displayed as Page 2 in the Canvas file. Most printers don't automatically make two sided prints, but it can be accomplished on a normal printer by printing the front and back separately. First select "Pages 1" on the "PRINT" screen, then hit "OK." After the front of the document is printed, place the paper back in the printer facing backwards. Again select "File" and "Print" and now on the "PRINT" screen select "Pages 2" then hit "OK" and the back of the document will print.

After the two original deeds have been printed, the file can be closed and it will be saved in the appropriate, above named, location.

2. Signing and Validating the Original Deed.

The two original deeds should be signed and dated by the buyer. When this is done and the check is received, the Trustee signs both copies, applies the pair of stamps and gives the buyer his copy.

3.Copying the Deed and Distributing the Copies.

Two Xerox copies should be made of the Cemetery's signed original deed. The original deed is then retained in the cemetery files, one copy is passed on to the Town Clerk, and the other copy is submitted to the Trustees of the Trust Funds at the end of the year.

4. Updating the Deeds Database.

Lot ownership data is contained in an Excel spreadsheet file which is located in <CURRENT CEMETERY/Databases/Lots and PC Stuff/Deed & Lot Data>. It can be updated by clicking on the “Open Office” icon on the desk top and then clicking on “File”, “Open” and selecting the Desktop/My Computer/Local Disk (C:)/ CURRENT CEMETERY/Databases/Lots & PC Stuff/Deed and Lot Data. The appropriate spreadsheet will then be displayed. The left most column contains the lot numbers in alphabetical order. Find the correct row for insertion of the sold lot, then select “insert” and “row” and type in the appropriate data. The three check marked columns are not of current interest, but, for completeness, all three can be checked. After filling in the data, close the file.

5. Updating the Schematic Map

The schematic cemetery map for the appropriate section must be updated to show the owners name on his or her lot. The Schematic Maps are located in <CURRENT CEMETERY/Maps/Schematice Maps/*Section Name*>. To update a map, click on Canvas 9 on the desktop. Then open Desktop/My Computer/Local Disk (C:)/CURRENT CEMETERY/Maps/Schematic Maps/Section X where X is the section to be updated. Once the map is displayed, select the “lots & text” layer in the “Document Layout” window on the right of the display. (It should be noted that the names of the map layers are not consistent from map to map. Some experimenting may be required to find the right layer.) To enter the name of the new lot owner, click on the text cursor “**T**” at the left of the display and then click on the end of the lot number in the map. Then type a carriage return and the owners name. If the name is too long to fit in the box, it can be reduced by highlighting the text and selecting a smaller text size. Before closing and saving the map file, be sure to update the date shown on the map.

6. Updating the Permanent Residents Databases

The Permanent Residents database contains the names and data concerning all persons known to be buried in the cemetery. It also contains data about persons who are not yet buried in the cemetery (as well as some who never will be buried in our cemetery). Since the cemetery deed contains information about future residents and where they will be buried, the data is conveniently entered when the lot is sold. To do this, click on the OpenOffice icon and the select “File”, “Open” and My Computer/CURRENT CEMETERY/Databases/Permanent Residents. The following is an explanation of the various fields in the Permanent Residents file:

Last_Name	
Maiden_Name	
First_Name	
Sex	M or F or blank
MoD	Month of death as an integer.
Value	of 13 = unknown, typically winter
DoD	
YoD	
MoB	
DoB	
YoB	
Age	
Method	b = full burial c = cremation burial e = elsewhere
Date_Disposition	Date of burial.
section	
plot	
grave	
puzzle	usually in chasing weirdness, sometimes “spring” burial
Owner_of_Plot	
Date_Plot_Purchased	
Veteran	which war
vet_puzzle	
Transcription_on_Monument(s)	
Remarks and	used to record names of spouses children
Sources_of_Data	often “cabinet obit m/d”
Monument_Description	
Changed	initials of last person modifying record plus date
hashed_location	(automatic) used in looking up p.c. status
pc_status	had been automatic to get name of p.c.; now fixed
more_comments	work area no longer used
ndx	at right border for sorting safely

Handbook for Cemetery Trustees
Mont Vernon, NH

RECORDING A BURIAL

When a person is buried, the Permanent Records file should be updated accordingly. In particular, residents name, birth date, date of death, date of burial, lot number and position in lot should be recorded along with any other pertinent information.

In addition, the schematic map should be updated to show the position of the burial. The appropriate schematic map should be opened with canvas as discussed above (see Updating the Schematic Map). For ease of updating, it is recommended that the map be enlarged using the magnifying glass in the lower left corner of the display. The displayed map may or may not display the graphical burial data. If it does not, the burial data can be displayed by clicking on the "graves" layer in the "Document Layout" window in the right side of the display. In fact the "graves" layer must be selected in order to add the burial symbol. (It should again be noted that the names of the map layers are not consistent from map to map. Some experimenting may be required to find the right layer.) Now find an appropriate symbol on the map: a rectangle for full burials or a circle for cremations. Select the symbol by clicking on it. The symbol will now be surrounded by a blue border. Now select "Edit" and "Duplicate". An additional burial symbol will now be displayed, and it can be dragged to the appropriate place on the map. Before closing and saving the map file, be sure to update the date shown on the map. To do this, one must select the "lots & text" layer of in the "Document Layout" window, then click on the text cursor "**T**" and then click on the map date and modify it appropriately.

E-MAIL AND NET ACCESS

The cemetery e-mail address is MVCemetery@earthlink.net.

On the cemetery computer, E-mail access is provided by the Mozilla Thunderbird program. To read or write e-mail, click on the Mozilla Thunderbird icon. A window labeled "Connect Earthlink mvcemetery@earthlink.net" will now appear. By default, the window contains the e-mail address, the password, and the phone number 769-3216 which is an Earthlink phone number in Milford. If the computer is used outside the Milford area, the phone number should be changed to an appropriate local access number. The connection is made by clicking on "Dial"

Once the computer is connected to the web, the E-mail Inbox will be displayed. To get new E-Mail, click on "Get Mail" in the menu bar. Other functions such as writing, replying, deleting, etc are available on the menu bar.

Direct access to the web is provided by the Mozilla Firefox search engine. To access the web, click on the Mozilla Firefox icon. The "Connect Earthlink mvcemetery@earthlink.net" window will again be displayed. Proceed as above. The search engine home page is Google.

VIRUS PROTECTION

Virus protection is provided by the the Synantec's *Norton Internet Security* program. In normal operation, one need not be concerned with this fact. The Norton program automatically updates itself when the computer accesses the internet and it may occasionally ask you to reboot the computer to allow it to install some new protection.

The *Norton Internet Security* program is provided on a subscription bases and must be renewed (for a price) each year in April. When it is time to resubscribe, the program will inform the user. The password for the cemetery account with Symantec is "greenlawn". (For account access, Symantec may ask the question "Who is your favorite author?" The correct answer is "Mont Vernon".)