

Throughout this document the name "Permanent Cemetery Committee" will be represented as PCC.

The cemetery of Gilwood Presbyterian Church is the property of the church and is under its control and supervision.

The PCC is responsible to the session of Gilwood Pres. Church. It is the function and responsibility of the PCC to place graves and markers in an orderly and correct manner, to provide for the maintenance and upkeep of the cemetery, to make necessary and needed improvements to the cemetery, and to receive, disburse, and manage all funds, moneys, and assets with proper accounting procedures so as to fulfill the intent and purposes of these rules and regulations.

No grave shall be opened or grave markers erected without the consent of the PCC.

Nonmembers may not be buried in the Gilwood Presbyterian Church Cemetery UNLESS related to an ACTIVE member as follows: husband, wife, adult children of the immediate family (18 years and older), mothers, fathers, grandparents. These nonmembers will still be subject to a \$400 per plot fee when the plot is used. Active members: no charge.

Former or inactive members who had plots reserved prior to their leaving or becoming inactive will be asked to contribute a \$400.00 fee per grave for the upkeep of the cemetery, when graves in their plot are used. Members who are inactive because of a chronic or debilitating illness will receive a free plot.

The control of vacant spaces is under the jurisdiction of the PCC. Plots may be rearranged for more grave space by the PCC. No member or former member who has reserved plots has the right to exchange plots with other members without the approval of the PCC. Members cannot give space to nonmembers. Anyone who has more grave space than is necessary for the needs of their immediate family as set forth in these rules and regulations, will be asked to release this grave space.

The PCC will give to former pastors and to sons and daughters from the congregation who have gone into full time Christian service, plus their wives/husbands a plot in the cemetery, free of charge, when and if they desire the same. Any nonmembers related to same will be subject to the \$400 fee per plot used.

- No above ground curbing is to be placed around cemetery plots.
- Corner markers and footstones must be ground level.
- No mausoleum structures are permitted.
- No trees or shrubs may be placed in the cemetery.
- A concrete foundation sufficient in depth to support a marker shall be placed beneath the marker and have at least 4 inches from the monument extending at ground level on all sides.

Please contact the PCC with the size of the stone or marker and the date of the installation. This will allow the PCC to mark off the appropriate space for the stone or marker.

When flowers and wreaths become faded, they will be removed by the PCC ten (10) days after the funeral. Any artificial flowers or decorations displaced from a grave site by wind will be placed beside the Fellowship Hall, where family members can find them. The PCC cannot be responsible for displaced flowers/decorations.

All grave markers in the new cemetery area (Section D) area must be ground level for the purpose of better maintenance. All of Sections A, B, C may have upright markers. (See Cemetery Map located across from Church Office in the Educational Building).

Cremation: Cremated remains of up to two (2) persons may occupy one plot. Fee rules (\$400) apply if at least one of the two persons qualify for the fee. Only \$400 per plot will be charged.

The members of the PCC will be responsible for putting names on plots located on the Cemetery Map. Church members must contact a member of the PCC to have this service done.

All funds, assets and moneys received by the PCC will be handled as a separate account by the PCC. This committee shall give a quarterly treasurer's report as part of the quarterly report of all church treasurers. The funds, assets and monies handled by the PCC shall be maintained in a checking account, a savings account and a perpetual fund account. The checking account shall be used for the purpose of disbursing funds for conducting of cemetery committee business. All funds, assets and monies received by the committee shall be placed in the savings account until such time as they are needed in the checking account for disbursement or until transferred into the perpetual fund account. The PCC perpetual fund account will contain funds of which the principal may never be withdrawn but of which the interest shall be used at the discretion of the PCC. Funds will be transferred from the savings account to the PCC perpetual fund account at the end of each calendar year and such transferred funds will be added to the principal of said perpetual fund account. The amount to be transferred from the savings to the Perpetual Fund account shall be all the funds in excess of \$5,000.00 combined total of funds in the savings account and the checking account at the end of each calendar year. The PCC shall have authority by majority vote of its members to disburse funds from its savings account through its checking account in amounts up to \$1,500.00 per single business transaction without prior Sessional approval. Any expenditure to exceed \$1,500.00 per single business transaction will require Sessional approval.

Any business pertaining to the placing of graves or markers not covered in these rules and regulations may be acted upon by the PCC. A majority of the PCC shall at all times prevail.

*ACTIVE: According to the Book of Order of the Presbyterian Church USA, an active member promises to be involved in the ministry of Christ's Church, which includes "supporting the ministry of the church through the giving of time, talents and money. " Being inactive means a person has not participated in the life of the congregation on a regular basis for the last two years. Being an active member is not solely based on what you may give to the church; it is also based on regular attendance at worship services and your participation in the life of the Church by supporting and participating in Gilwood's programs.

*The \$400 fee per plot will be waived for young children who have not had the opportunity to become a member of Gilwood Presbyterian Church (17 years and younger).

Approved by the Session January 10, 2016

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