



Catholic Cemeteries Association

# Cemeteries: The Untold Economic Story

The profound value  
cemeteries deliver to  
their communities.

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This paper highlights and explores the valuable economic role and impact of cemeteries on the nation and the local community.

## The Great Unnoticed Story Within

Cemeteries have a bit of an image problem — the problem is they don't have much of an image at all. Sadly, though not surprisingly, the communities they serve have little understanding of their significance. Most people perceive cemeteries as just the last resting place of the dearly departed; places we glimpse, idly, as we pass along the road, but not places we think about otherwise. Many look away because they're uncomfortable or unfamiliar with death's part in life, unaware of the celebration of life and history within, and the great economic enterprise of that celebration.

Given the solemn and dignified nature of their service, cemeteries typically keep a low profile and don't promote their significant role or advantages in communities. Consequently, cemeteries seem to function anonymously, doing their serious and vital work quietly in the background of our busy culture. Hence the disconnect, and the reason cemeteries aren't generally perceived as glorious gardens of flora, fauna and architecture, or as serene places of beauty that inspire quiet contemplation ... or economic engines. Yet, that's what they are.



Part of the reason for this low profile, especially among religiously affiliated Cemeteries, is cemetery operators are guided by a philosophy of service; to them what they do isn't so much a business (though it is), it's a *ministry*. They don't "blow their own horn" because doing so contradicts the nature of the ministry; it's viewed as unseemly given the delicate nature of their work. Crass commercial promotion is incongruous with the mission of memorializing human life. It's impossible to imagine a cemetery operator advertising on television like an auto dealer. For cemeteries, there's a certain lack of dignity and respect in that approach.

This may explain why the public, community leaders, and national policy makers are generally uninformed and unacquainted with the important economic value cemeteries bring to our communities and our broader economy.

As an industry, cemeteries have a great story to tell—they add economic value to communities, and many thriving businesses in every community depend on cemeteries for their livelihood—and they ought to more proactively identify and herald their significant value by educating the public in positive and interesting ways. Were the industry's service to the community better understood, many more might be inclined to lend their support to these worthy institutions, and make end-of-life plans that include them.

## What are Cemeteries?

The word "cemetery" means the traditional place to bury the dead, and comes from the German words *koimeterion* (meaning a sleeping place), and *koiman* (to put to sleep). Cemeteries come in different sizes and types: large and small, big budgets, little budgets, municipal, religious and private. There are national cemeteries for veterans. There are historic cemeteries, and brand new cemeteries. Most are well-manicured and landscaped, some are long forgotten. Some are actively interring while others no longer do – all stand steady through time and memory for the benefit of posterity.



Cemeteries are usually one of two general types: traditional cemeteries and memorial parks or gardens. Traditional cemeteries feature upright stone monuments, and private mausoleums for above-ground interment. Many traditional cemeteries have served their communities for over 100 years and reveal the richness of history through their architecture, statuary and other art, and the notable, infamous, and not-so-well-known individuals interred there. They often feature impressive and meticulous landscaping.

Memorial parks and gardens, which emerged around 75 years ago, are cemeteries *without* upright tombstones; they instead feature uniformly sized bronze or stone memorials placed level with (flat on) the ground to blend with and preserve the beautiful landscape of expansive lawns, varietal trees, flowering gardens, fountains, sculpture, and memorial architecture.

Some cemeteries have both traditional upright monument sections and garden sections. Most cemeteries (of either type) offer above-ground interment in community mausoleums and may have columbariums, chapels, crematories, mortuaries or funeral homes.



*There Are a Lot of Cemeteries* - While everyone is familiar with a few cemeteries they pass along the way of their busy lives, the sheer number of cemeteries is not something people grasp. Yet the following numbers of cemeteries in various U.S. counties illustrates the significance of these operations in our communities. In Cincinnati, Ohio, for example, there are at least 227 cemeteries, of a total of 301 in Hamilton County. Cuyahoga County Ohio (Cleveland) hosts 177 cemeteries. Los Angeles County California is home to 211 cemeteries. King County Washington (Seattle), 156 cemeteries. Cook County Illinois (Chicago), 371 cemeteries. Dallas County Texas, 271. Fulton County Georgia (Atlanta) has 296 cemeteries.<sup>1</sup>



While the actual number of cemeteries in the U.S. is unknown, the number of active cemeteries is as best we can tell well over 6,000, which the number listed in the 2013 Nomis Funeral Home and Cemetery Directory. According to the U.S. Census Bureau, in 2007 the number of establishments in the United States primarily engaged in operating sites or structures reserved for the interment of human or animal remains and/or cremating the dead was 8,689. Of those firms 5,707 were employers with over 35,000 employees. Revenues generated in 2007 by all firms totaled approximately \$3.47 billion.<sup>2</sup>

Estimates suggesting the number of historic cemeteries (i.e., those that are no longer active, but still maintained) are not readily available, but it's clear that each state has hundreds of them<sup>3</sup> most of which are cultural artifacts in various states of conservation, and all of which hold the potential to serve communities as a cultural resource. Many more undocumented family and historic cemeteries exist. Total cemetery acres in the U.S. are dramatic, but unknown.

The Department of Veterans Affairs' (VA) National Cemetery Administration maintains 131 national cemeteries in 39 states, and 33 soldier's lots and monument sites.<sup>4</sup> The Department of the Interior's National Park Service maintains 14 national cemeteries. Many states have also established a combined 97 state veterans cemeteries.

When put in perspective like this, it's clear that the scale of cemeteries and their economic activity is impressive. It also makes sense, since approximately 2.6 to 2.7 million people die each year in the United States. During the next two decades, an aging baby-boomer population will lead to an increase in the death rate. The US death rate, currently around 850 per 100,000 people, is projected to climb to about 1,000 per 100,000 people each year.

Yet, cemeteries do much more than bury people.

## The Surprising Range of Cemetery Services and Functions

While most in the community are unaware of their many positive attributes, when you take a closer look, cemeteries are at the forefront of many good things.

*Host to Our Most Solemn Occasions* — Cemeteries often provide the logistical support essential to funeral ceremonies, enabling families to conduct end-of-life activities with dignity in a reverent environment.

For Catholic cemeteries, the ministry encompasses liturgy, prayer, comfort, support, grief and evangelization and focuses on the embodied human spirit of each person. They help the community deal with grief and tragedy, comfort the grieving, and guide families through impossibly difficult events in their lives. This ministry is an unheralded yet very important service to the community; it's part of what enables communities to bind themselves together and take root. This foundational aspect of "community" fosters strength, continuity, and stability, which are in turn economic building blocks.

Cemetery operators are dedicated to helping those who grieve, and providing caring service to families not just when a family member dies, but long afterward. As a testament to the importance and value of these services, 75% of Catholics bury their loved ones in a Catholic cemetery, even though only 25% attend church weekly.

*Historic Preservation* — Cemeteries are fixed places where we can show respect and abiding love for our departed family members, commemorate and honor the lives of those who have shaped us, and protect and celebrate our communities' history.

## Perspective ...

***"Show me the manner in which a nation cares for its dead and I will measure with mathematical exactness the tender mercies of its people, their respect for the laws of the land, and their loyalty to high ideals."***

Sir William Gladstone

Cemeteries are visual and physical records of human history. Maintaining these places enables current generations to touch what came before them (their ancestors). They are contemplative. Considering the past adds value and perspective and understanding to the present. They are gathering places. Many cemeteries are outdoor museums. They are arboretums. The living experience joy as they visit long-passed relatives. Older cemeteries are architectural encyclopedias of eras and styles suitable for walking tours. The historic architectural of monuments and infrastructure are beautiful and unique; they fill older cemeteries, making them outdoor museums of art and culture.

*Learning Tours* — Many cemeteries host a variety of walking tours, to educate the public about the people (rich, famous, remarkable, significant, or just interesting), personalities, history, architecture, flora and fauna that populate the grounds. Many of these tours are sufficiently educational to warrant a fee. In older cemeteries, all kinds of highly interesting and informative stories can be told through a discussion of lives of interred individuals. Many cemeteries have community outreach and education programs; some cemeteries become centers of history. Many become nationally recognized burial landmarks, and destinations in themselves (e.g., Arlington National Cemetery (VA) and Custer National Cemetery in Montana, and even Calvary in Cleveland).

Teachers often creatively transform cemeteries into a useful learning tool, as an outdoor laboratory for the study of geology, chemistry, biology, and botany, as a source of inspiration for writing, literature, and History, and as an illustration of centuries of art, sculpture, and architecture.

A cemetery tour is a rich experience stimulating thinking and deepening an appreciation for life. Through such educational tours attendees can gain an:

- Appreciation for those who have gone before us – famous and not famous.
- Understanding about history through the study of people buried.
- Understanding and appreciation of architecture.
- Interest in sculpture.
- Understanding of flora, fauna and land.

Cemeteries are in many cases like a trip through time, where visitors can relive the drama of America's or a region's seminal moments while passing along the graves of known and unknown heroes, veterans, inventors, leaders and other examples of greatness in our midst. In some cases we are reminded of those who carved our nation out of a wilderness in obscurity and quiet desperation, of our nation's wars, the many who have sacrificed for us, and many other lessons of history.

*Public Events* — In some cases, because of their beauty and park-like aesthetics, cemeteries are community gathering places for special events. The bucolic, historic Glendale Cemetery in Akron, Ohio even hosts local theatrical productions outdoors in the summer season, including *The Heinz Poll Summer Dance Festival*, and Groundworks Dance Theater, which draws large crowds from the community. They are places where we celebrate national holidays like Memorial Day, and Veteran's Day, and conduct other ceremonies and events. On Mother's Day and Memorial Day, cemeteries draw capacity crowds — and for good reason.

Within cemeteries communities can join together to remember and celebrate important parts of our past in an evocative setting that inspires quiet contemplation.

*Recordkeeping* — In addition, cemeteries keep detailed records regarding every individual they inter, in physical record books, which in many cases today are also being digitized. These records have been kept from the moment the cemetery was opened and are wonderful genealogical repositories for families' information. They maintain all interment records, including date of birth, place of birth, last place of residence, date of death, place of death, cause of death, parents and children's names, and sometimes an obituary. Many maintain searchable databases on web platforms (or participate in such online services) for easy review of this information, and for conducting research.

Families are the key to the record keeping, and with today's technology families can more readily participate in establishing the historical record associated with those interred in a cemetery. Additional historical information can be submitted by family members for inclusion in the cemetery's archives.

*Land Management* — Cemetery organizations provide high-maintenance park-like settings at great expense, which add beauty to community landscapes. These park environments are maintained indefinitely through "Permanent Maintenance Funds" usually required under state law, which are funded through a portion of each sale while the cemetery is in operation. When a grave space is purchased, a portion of the purchase price goes into an endowment for the cemetery's care and maintenance now and long into the future. The funds are invested and the proceeds used to maintain the site throughout its operational life and after its burial plots are no longer available.

Perpetual care and maintenance of the cemeteries of this country is a lasting tribute. Maintaining the final resting places of those who have preceded us in death is a sacred trust.



Cemeteries add to the "open" ambience of their community; they contribute to a region's open space by virtue of their size and landscape character. Driving along the Highway, motorists enjoy views across the landscaped cemetery lawns through to adjacent topography. Cemetery operators strive to ensure that their sites maintain their original natural beauty. These pristine areas also provide beautiful habitat for wide varieties of flora and fauna; they are a sanctuary for many species of animals.

Cemeteries become historical, horticultural, architectural, sculptural and geological gems; they host magnificent collection of trees, shrubs and plants that create exceptional green spaces in urban areas, provide a refuge for birds and small animals, and a showplace of extraordinary architectural and sculptural treasures. The monuments placed throughout a cemetery are some of the most elegant and artistic works of art carved in stone, often designed to reflect the character and achievements of an individual or family.

Cemeteries often stand out as shining places, beacons of a sort, often amid deteriorating and aging neighborhoods that have long since lost their vitality and charm. By maintaining positive, appealing elements within such economically declining areas, cemetery operators like Catholic Cemeteries Association can play a significant role in area economic redevelopment, and, as members of these communities, often work directly with development organizations in revitalization efforts. By keeping one part of the neighborhood well maintained, attractive, and economically viable, the active cemetery defies the surrounding decline and serves as a catalyst for renewal. Cemeteries aren't islands in a sea of decline, but act instead as anchors of renewal. Working with local churches and other community organizations, cemeteries often act as major partners in community resurgence.

Through their commitment to maintaining and revitalizing their cemetery lands, cemetery operators plant the seeds of renewal in surrounding areas. Beauty and serenity exist within the cemetery gates, and the sacredness of these places usually insulates them from succumbing to the risks and dangers of decline in adjacent areas.

It's important that communities continue to use and support cemeteries, especially because in many areas, they're the only green space around.

### *Interment Options*

Cemeteries offer a variety of interment options including graves and mausoleums and columbariums used for entombment of both casketed and cremated remains in crypts and niches. Mausoleums — which may be private or public — are above ground structures where caskets are placed in a drawer-like space. A public mausoleum consists of a large public building where hundreds, even thousands of people are entombed, and can offer the advantage of visiting in a quiet, comfortable place, regardless of the weather.

Columbariums are smaller versions of mausoleums, offering a niche for urns to be placed. The urns are the receptacles for cremated remains. Plaques attached to the niches bear the name and information about the deceased.





*On-site Chapels* – Many cemeteries maintain on-site chapels for use by the families.

## The Cemetery Business

Cemeteries are owned and operated by a variety of institutions, from cities to large publicly-traded corporations like Service Corporation International, North America's largest single provider of funeral, cremation and cemetery services, to religious institutions like The Catholic Cemeteries Association Cleveland, which manages 18 cemeteries. Most are private, owned mutually or by religious or fraternal groups; many are public, owned and operated by municipalities, counties, states, and the federal government. Some are for-profit, while most are non-profit.

They all share the same concerns and problems as economic enterprises.

Cemeteries are significant business operations that, in addition to providing an essential service to humanity, play an important economic role in communities. The truth is cemeteries are about *way* more than just selling graves. Yet, their presence and significant impact go largely unnoticed. The average person doesn't even know they are there, much less grasp their importance.

Private cemetery organizations like Catholic Cemeteries Association (operators) save wisely for the future to ensure the long-term high-quality care and maintenance and preservation of sacred places valued highly by the community. They strive to improve their facilities, infrastructure (like roads), and aesthetics (including major items like trees and water features, streambed maintenance and restoration) and special features such as garden walls, walkways, monuments and private mausoleum structures throughout the cemetery grounds, all to meet the expectations of those who trust them to care for the memory of their loved ones. The multi-phased development plans created for cemeteries reflect carefully considered design elements to best complement the physical, social, and scenic characteristics of the region.

Because it's an *ongoing* commitment, cemeteries are ongoing economic enterprises. It takes armies of people and businesses and trades to create the dramatic beauty our nation's cemeteries offer; countless individuals provide their skills and expertise to construct and maintain these wonderful places. Over time, enormous economic resources are dedicated to this dignified process of establishing remarkable places of beauty where the memory of our families is honored and revered in perpetuity. Building places where the living can peacefully remember and honor their deceased loved ones, places that visually inspire reverence and exaltation, is an economic miracle that takes decades (and centuries) and is only possible through the love and commitment and talent of thousands, and a culture of respect and dignity.

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“The Catholic Cemeteries Association (CCA-Cleveland) manages eighteen of the forty Catholic cemeteries in the Diocese of Cleveland. It employs over 150 full-time employees who maintain approximately 1900 acres of cemetery land, 34 miles of roads, over 60 buildings, including maintenance facilities, office buildings and mausoleums.

As an organization, the CCA is responsible to 750,000 families with loved ones interred in a CCA cemetery.

Every dollar generated through the sale of interment space, granite memorials, vaults and other items is spent taking care of our cemeteries for our families.”

-- **Andrej N. Lah**

Director, Catholic Cemeteries Association

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## *Cemetery Revenue Sources*

The income cemeteries generate through the sale of graves, crypts, memorials, vaults, interment rights and other products and services are continuously invested into maintaining, improving, and expanding these sacred places. Because of their beauty, many of these sites generate additional revenue streams by charging for certain photo and film rights/privileges (usage and site fees). Because many cemeteries are non-profit organizations, they also receive financial gifts from supporters in their community, which can be deducted for tax purposes by the donor.

In the U.S. total cemetery industry sales in 2007 were \$3,349,849,000. This included sales of graves, plots, and other spaces for human remains (\$1,310,513,000.00), interment of human remains (\$727,981,000.00), resale of funeral goods (\$629,520,000.00), cemetery maintenance services (\$125,389,000.00), and pre-burial services for human remains (\$111,908,000.00). These figures were for 5,707 establishments, which had 35,000 employees, and an annual payroll of \$1,156,243,000.00. In 2011, according to an “IBIS World” Report, the number of businesses in the cemetery industry was 6,233, total industry revenue was 3 billion, and industry employment was 35,951.<sup>5</sup>

Cemetery organizations do not receive financial support from government. In the case of the Catholic Cemeteries Association, it doesn’t rely on the government or its diocese for anything; it is completely self-sustaining and independent. These operations rely completely on their sales and donations to support their mission. Most Catholic cemeteries stand on their own as self-sustaining institutions. They do not derive support from governments (taxpayers), and are generally financially separate and distinct from their Diocese.

Aside from funds put away for perpetual maintenance, CCA and other non-profit cemeteries spend essentially all of their annual revenue in support of their ongoing operations. The income generated is devoted to the mission of caring for the cemeteries and the families of those interred.

Most don’t realize that the costs of a funeral are distinct and separate from the charges for cemetery services and products. Cemeteries typically charge for the gravesite, the vault (outer burial container or a

grave-liner, made of concrete, steel or fiberglass), the grave marker (stone memorial), and opening and closing the grave. These charges can range between \$2,000 and \$3,000 for interment, depending on the grave marker or monument chosen and the cemetery's exclusivity (demand). This is usually the smallest portion of a modern funeral's cost, yet it includes permanent care, forever.

Like any business (economic enterprise), cemeteries are directly affected by the economic environment in which they operate. When demand for traditional burial declines (as it has in recent years), so does the demand for cemetery plots; as fewer plots are sold, the cost of maintaining existing gravesites increases. Endowment funds established to support cemeteries shrink as the stock market declines. Sales decline as the overall economy leaves individuals cash-strapped or without employment. As a consequence, it's important that communities support local cemeteries by using them for traditional burial purposes.

*Cemeteries provide many jobs, and purchase from a large number of businesses.*

Operating and maintaining these park-like open spaces requires thousands of services and products. Cemeteries employ managers, administrators, coordinators, grief counselors, accountants, computer specialists, and office personnel who are together responsible for buying and using the vast array of things necessary to continue operations and fulfill the cemetery mission every year. The following list illustrates the complexity of these economic activities:

- Landscapers and Groundskeepers
- Turf care providers
- Horticulturalists and horticultural services
- Landscape architects
- Cemetery planners
- Landscape management services
- Grounds and Site Maintenance providers
- Tree services
- Property mapping systems
- Stained glass makers / artisans
- Construction companies
- Irrigation contractors
- Insurers
- Monument and memorial manufacturers
- Casket and crypt manufacturers
- Tent and burial equipment suppliers
- Security providers and system suppliers
- Information technology and computers
- Gravestone, monument and mausoleum cleaning, beautification, repair, and restoration services
- Interment services
- Nurseries
- Fence builders
- Florists
- Preservationists, graveyard preservation specialists
- Engineers and surveyors
- Raw material suppliers (soil, stone, asphalt, concrete)
- Specialty vehicle, truck, and equipment dealers
- Grave-digging services

The scope of on-site cemetery maintenance activities alone is surprisingly extensive, and continuous. A short list of the primary activities includes:

- Traditional grounds and lawn maintenance, fertilization and repair
- Tree trimming, planting and removal
- Flower bed planting and removal

- Landscaping
- Maintenance of irrigation systems
- Drainage
- Water features
- Raising, setting and aligning headstones
- Cleaning headstones
- Replacing damaged headstones
- Repair and maintenance of walkways, roads, driveways, curbs and parking areas
- Debris clean up and trash removal
- Maintenance of fencing and railing
- Signage, creation of temporary markers, and road paint
- Collection of items (like flowers and wreaths) left at gravesites
- Building repair and cleaning
- Installation and cleaning of Niche covers
- Gravesite preparation
- Vault preparation and placement
- Post interment ground preparation
- Pest and insect management
- Site-specific services
- Special services for surrounding areas

Given these partial lists of products, services, and maintenance activities, it's a little easier to understand why cemeteries can be so beautiful and inspirational. An enormous amount of work, time, energy, and resources are devoted to their development and care.

*An Operational Illustration* – An operation like CCA manages 18 cemetery sites, with a total land area of 1,900 acres, which includes 91 acres of roads that run a distance of 34 miles. Though only 6 of the 18 cemeteries are still actively interring, CCA employs 150-160 full-time employees, with most working in grounds maintenance and service. CCA, for example, takes very good care of its workers, a role they view as a stewardship. Employees are all provided full benefits, including medical, uniforms, and suitable clothing / gear for the work. In CCA's case, they go the extra mile to ensure the equipment their workers use is highly effective, operating well, and safe; they even provide field employees with two pairs (one for winter and one for summer) of high-quality American made steel-toed boots (at a cost of \$40,000 every 2 years).

CCA maintains all of their equipment in their own facilities. They do the bulk of their maintenance in house and on site because they need to react fast; things move quickly and they can't wait around for or afford outside maintenance services. Its full-service maintenance facility and fleet garage (similar to what many municipalities have) spends \$250,000 to \$500,000 each year on equipment maintenance, \$120,000 of which is equipment parts alone, to continuously keep their extensive range of trucks, mowers, excavators, lifts, Cushman vehicles, and other equipment in top working condition. This maintenance operation is charged with maximizing equipment life by ensuring that all assets are extremely well cared for (when equipment is traded in, equipment dealers just put it back on the showroom floor, knowing that it's in the best used condition to be expected). They even have their own paint facility for vehicles and equipment.

Roads within the cemeteries are extensive, and like any roads, require ongoing repair and maintenance. For CCA, maintaining 34 miles of roads requires expenditures of between \$250,000 and \$350,000 each year.

The CCA buys all kinds of vehicles and equipment each year from cars, to dump trucks, to Cushman's to excavators, and makes every effort to "buy American." They buy many, many thousands of dollars of stone memorials vaults each year for customers. CCA estimates that it buy hundreds of thousands of products and services every year.



## *Support of Local and U.S. Businesses is a Significant Part of the Economic Mission*

Private cemetery associations like CCA consider themselves “citizens” of the communities they serve; they strive to support the businesses and livelihoods of the people and families that are (or may be) interred or memorialized in the cemetery. After all, burying, respecting, and remembering the dead is at its core a community function that binds generations, groups and individuals together in a common human enterprise.

Local businesses benefit the most from the “citizen” posture of cemetery operators, since many make a concerted effort to buy from local vendors. CCA, for example, buys eighty to eighty-five percent of the products and services it requires locally. It also buys U.S. manufactured products whenever possible. This policy not only serves the community, but respects and honors the lives of the American citizens cemeteries serve.

An example of this connection to the community is the manner in which many operators like CCA choose to source and supply granite memorials to the public. CCA establishes and maintains relationships with local and regional manufacturers, even though they could go directly to larger importers. The choice to support and deal with trusted local businesses serves families because it enables CCA to better control the products its customers receive. “We do everything we can to keep our spending on things like crypts and granite local, even though we could save a little money by buying from outsiders,” says Andrej Lah, CCA’s Executive Director.

Cemeteries spend an enormous amount of money locally and nationally each year on hundreds of thousands of services and products. Local businesses like plumbers and masons, fuel providers, vehicle dealers, and myriad supply houses all benefit from a cemetery’s operations. Many cemeteries are committed to buying the best products they can find and supporting local businesses. Through a combination of many factors, cemeteries have a significant economic impact.

## *In Closing*

There really isn’t one fundamental or “most important” economic role that cemeteries play in the communities they serve. It’s the whole ball of wax, it’s the combination of everything the cemetery does, it’s the scope and range of its economic activities.

Next time you pass a cemetery, don’t just glance away; drive in. Renew your spirit by contemplating the richness of history along roads, lawns, and gardens that are meticulously cared for at great expense by countless members of your community. Marvel at the economic investment your community makes in preserving and honoring the memory of human lives lived.

Experience these local timeless treasures, and consider this: if we don’t bury our loved ones in cemeteries, how do communities remember those lives? How do future generations recognize or learn about their not-so-famous forebears without the opportunity to witness a visual reminder of their existence here? What would our communities be like without these reverent retreats where history lives?

## Next Steps

If you would like to learn more about the many services and benefits offered by cemeteries and their importance to our communities, or the organizations supporting this publication, please contact us.

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## Endnotes

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<sup>1</sup> [www.findagrave.com](http://www.findagrave.com)

<sup>2</sup> <http://www.census.gov/econ/industry/hierarchy/i812220.htm> — U.S. Census Bureau.

<sup>3</sup> Michigan Historic Cemetery Preservation Manual, Gregg G. King,  
[http://www.michigan.gov/documents/hal\\_mhc\\_shpo\\_Cemetery\\_Guide\\_105082\\_7.pdf](http://www.michigan.gov/documents/hal_mhc_shpo_Cemetery_Guide_105082_7.pdf)

<sup>4</sup> [www.cem.va.gov/cems/listcem.asp](http://www.cem.va.gov/cems/listcem.asp) - Department of Veterans Affairs.

<sup>5</sup> Source: <http://www.ibisworld.com/industry/default.aspx?indid=1727>