



July 1, 2026

Re: Fiscal Year (FY) 2027 Cemetery Grant Application

Dear Cemetery Operator:

The Ohio Division of Real Estate and Professional Licensing and Ohio Cemetery Dispute Resolution Commission are pleased to announce that the Division is now accepting applications for the FY 2027 Cemetery Grant Program. Grant applications may only be submitted online and must be submitted **no later than July 31, 2026 by 11:59 p.m.** to be considered.

Please review the FY 2027 Cemetery Grant Instruction package in its entirety. *The instructions contain a worksheet to allow you to gather all the necessary information prior to submitting the grant application online.*

If you have any questions or require additional assistance, please contact the Division at (614) 466-5384 or CemeteryGrants@com.ohio.gov.

Complete information and the application can be found at <https://cemeterygrants.com.ohio.gov/>.

Sincerely,

A handwritten signature in blue ink that reads "Daphne Hawk". The signature is written in a cursive style and is placed on a light gray rectangular background.

Daphne Hawk
Superintendent

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I. PURPOSE

The Ohio Department of Commerce, Division of Real Estate and Professional Licensing (REPL) is pleased to announce the availability of grant funding in State Fiscal Year (FY) 2027 for eligible applicants to defray the costs of exceptional cemetery maintenance or training cemetery personnel in the maintenance and operation of cemeteries. **The grant cycle is July 1, 2026 to June 30, 2027.**

Exceptional maintenance shall be construed broadly to cover non-routine, non-repetitive maintenance. Reasonable maintenance, pursuant to Ohio Revised Code (ORC) section 4767.09, done in the day-to-day operations of a cemetery is not considered exceptional for purposes of awarding grants.

II. ELIGIBILITY

In accordance with the applicable rules regarding Cemetery grants [Ohio Administrative Code (OAC) Chapter 1301:13-7], as applied to this program, the following procedures will be followed by REPL for the awards of the FY 2027 Cemetery Grants.

Eligible cemetery operator applicants for cemetery grants awarded under this rule shall meet the following eligibility criteria:

1. Applicants shall be cemetery operators properly registered pursuant to section 4767.02 of the Revised Code except for registered cemetery operators that are for-profit companies. Grant applicants must provide to REPL documentation of not-for-profit eligibility in accordance with the grant guidelines and grant application form.
2. Any cemetery required to establish and maintain an endowment care trust pursuant to ORC section 1721.21 and/or a preneed cemetery merchandise and services trust pursuant to ORC section 1721.211 must be in compliance with those sections to be eligible for a grant.
3. An eligible applicant may apply every other year for one grant of up to \$5,000. Operators of five or more cemeteries properly registered with REPL may apply each year for up to \$5,000.

III. SPECIAL CONDITIONS

Grant applications shall be submitted online and shall be electronically signed and certified by the principal administrative officer or financial officer of the applicant. The eligible recipient must agree to adhere to the following:

1. All sections of the application must be filled out completely and the required documentation must be submitted with the application. Grant applications must be submitted on or before July 31, 2026. **Applications submitted after 11:59 PM on July 31, 2026 will not be considered for a FY 2027 Cemetery Grant.**
2. Grant applications will only be accepted through the online application page at <https://cemeterygrants.com.ohio.gov/>.
3. Incomplete applications will not be considered for funding.
4. The authorized person(s) of the eligible recipient shall certify that the grant application is true and accurate.
5. All applicants must submit a completed W-9 form with the application.
6. Grant funds shall not be used for activities or purchases prior to formal approval of the grant application by the Superintendent and receipt by REPL of the original, signed grant agreement from the awardee.
7. Grant funds shall only be expended by the grantee to whom the grant was awarded, and all grant funds must be expended or obligated by a grantee within the grant cycle for which they were awarded. The grant cycle is July 1, 2026 to June 30, 2027. *Any grant funds not expended or obligated by June 30, 2027 shall be remitted to REPL within thirty days following the end of the grant cycle. Any funds properly obligated by June 30, 2027 must be expended by December 29, 2027.*
8. A final report accounting for all grant funds by a grantee shall be submitted to REPL no later than thirty days after the end of the grant cycle. All expenditures and disbursements of grant funds by a grantee shall be subject to generally accepted accounting principles.
9. Any equipment purchased with grant funds shall be retained by the grantee and used in accordance with the terms of the grant award for the useful life of the equipment.
10. At any time during the grant funding cycle or after a final report has been submitted by the grantee, REPL may require that the grantee undergo an audit of the project administration and implementation. Within ten days after a request by REPL, a grantee shall supply original or verifiable copies of all receipts and other appropriate documentation related to disposition of the grant funds and make available for on-site inspection by REPL any and all records, books, documents and financial reports upon reasonable notice. These materials must be held for two years from the acceptance of the project final report in the offices of the grantee.
11. Failure to comply with special conditions #5 through #10 may be considered a misappropriation of funds and shall be investigated by REPL. A misappropriation or failure to properly administer grant funds shall result in forfeiture of unexpended grant funds. The grantee shall repay any funds determined by REPL to have been inappropriately expended and the grantee may be considered ineligible for funding in future grant cycles.

IV. WHEN AND WHERE TO APPLY

The FY 2027 Cemetery Grant cycle is July 1, 2026 to June 30, 2027. The original grant application must be answered completely and submitted no later than 11:59 PM on July 31, 2026 to be considered. The FY 2027 Cemetery Grant Application must be submitted online only at: <https://cemeterygrants.com.ohio.gov/>

Please gather all information prior to entering the application online. Once you start the application, the information entered cannot be saved and if you exit out of the application you will lose all information previously entered. The application site will time out if left open and inactive for longer than 6 hours.

V. NOTIFICATION AND DISTRIBUTION OF AWARDS

Award and non-award letters will be mailed to the applicants. All mail is sent to the address listed under the "Contact information for all grant program correspondence." Award letters will come with a grant award agreement that needs to be signed and returned to REPL. Grant funds will be disbursed shortly after a grantee has executed and returned all required documents to REPL. Grant recipients may begin the grant project after REPL receives the original, signed grant agreement from the awardee. An email confirmation will be sent once the signed grant agreement is received by REPL.

FY 2027 CEMTERY GRANT SCORING

In accordance with the applicable rules regarding cemetery grants, Ohio Administrative Code (OAC) Section 1301:13, as applied to this program, the following procedures will be followed by the Ohio Division of Real Estate and Professional Licensing (REPL) for the awards of the FY 2027 Cemetery Grants.

Cemetery Grant Scoring Criteria:

Applications may be reviewed by the Cemetery Grant Advisory Committee and based on the scoring system outlined below, each eligible applicant will accumulate initial points based on specific information contained in their grant application. The Cemetery Grant Advisory Committee will then make recommendations to the Superintendent. The Superintendent shall review the recommendations of the Cemetery Grant Advisory Committee and may approve or deny any, all, or a portion of a grant application.

The scoring system utilized for this program is based upon the following:

1. Problem/Issue Statement (Max 20): An explanation of the existing problem/issue, as well as, the project goals and anticipated outcome will also be considered in awarding points.
2. Project summary including why the project is exceptional maintenance (Max 80): Photos/drawings/maps/cemetery survey will receive up to 20 points. Up to 60 points will be based on the project description and written explanation of why this project is exceptional.
3. Benefits & Usefulness of project (Max 40): Summaries that provide strong explanations of the project benefits and the usefulness of the project in the cemetery will generally receive more points.
4. Project Budget (Max 20): The project budget is included and complete. Attaching quotes for work will provide 10 out of 20 points.
5. Acres at capacity or with available inventory (Max 30): Points are awarded based on size of cemetery, percentage at capacity, average number of interments, number of total cemeteries maintained by the operator.
6. Operating Budget (Max 30): The most recent, approved operating budget is included and is complete. You may also include the upcoming fiscal year operating budget if it has been approved. There is no minimum or maximum budget requirement, however smaller budgets generally receive more points.

In the event of a score tie, the available funds may be awarded according to the following, in priority order:

1. Eligible applicant with the lowest operating budget.
2. Eligible applicant with the highest exceptional maintenance score.
3. Eligible recipient with the lowest project budget.

*** For copies of the Ohio Revised Code Chapters 1721 and 4767, Ohio Administrative Code 1301:13-7 related to the cemetery registration requirements and cemetery grant program please go to the following website: <https://www.com.ohio.gov/real/> or contact Emma Wilson, Program Administrator, at (614)466-5384 or CemeteryGrants@com.ohio.gov***

LINE BY LINE INSTRUCTIONS FOR ONLINE APPLICATION

These instructions are being provided as a guidance document only. This will allow you to gather all the necessary information prior to submitting the grants online. Once you start the application, the information entered cannot be saved and if you exit out of the application you will lose all information previously entered. The application site will time out if left open and inactive for longer than 6 hours.

Applications are only accepted through the program's online grant application system. No paper applications will be accepted.

The cemetery grant advisory committee that will score the qualifying grant applications is made up of 1) the superintendent of the Division of Real Estate & Professional Licensing or the superintendent's designee, 2) one representative of the Ohio Township Association, 3) one representative of the Ohio Municipal League, 4) one representative of the Ohio Cemetery Association, 5) one representative of the Catholic Conference of Ohio, 6) one public member of the Ohio Cemetery Dispute Resolution Commission and 7) one person actively involved in the operations of a cemetery registered with the division.

We are here to help! Contact:

Emma Wilson, Program Administrator

(614) 466-5384

CemeteryGrants@com.ohio.gov

To make the online application process go smoothly:

- Read the eligibility and special conditions to ensure your cemetery and your project meet the requirements.
- Pay close attention to the scoring criteria.
- Complete the application in a separate document such as in Microsoft Word. You can copy and paste your longer answers into the online application.
- Review the criteria again when you have finished drafting your application to confirm that you included all the required information.
- Have a peer or co-worker review and comment on your draft answers.
- Save a copy of your application and attachments.
- You will have the opportunity to attach additional information, photos, maps, budgets, etc. When uploading multiple photographs, it is recommended that you save them into a single Word or PDF document. Upload that one attachment.
- If needed, provide a photo key that describes the images and explains to the grant reviewers what they are looking at.

Section

1. You will need:
 - a. Cemetery's name
 - b. Cemetery's Division registration number (Look-up [here](#))
 - i. Cemetery type – CGR is a political subdivision, CRC is an association/company cemetery, CBR is a religious/benevolent/fraternal organization
 - c. Cemetery's physical location
 - d. Year cemetery established – as accurate as possible. If no date recorded can use oldest headstone found in cemetery
 - e. Total number of acres
 - f. Percentage of cemetery that is full or sold

- g. Percentage of cemetery that has inventory available for purchase
 - h. Explanation of percentages of cemetery full/sold/inventory available –
Example: The Cemetery has 75 total acres. 35 acres are developed with approximately 17,000 existing graves and 5,000 graves to sell. The remaining 40 acres of land consists of roads and woods with 15 acres available for future development.
 - i. Approximate number of interments in cemetery in last two years
 - j. Date of most recent interment in the cemetery
 - k. Name of owner/operator
 - l. Owner/operator's Division registration number (Look-up [here](#)) Use numbers only
 - m. Number of registered cemeteries operated
 - n. Name of Operator's representative
 - o. Number of cemeteries maintained that have not had a burial in more than 25 years and are not registered with the Division
 - p. Operator's mailing address
 - q. Contact information for all grant program correspondence (address, telephone, email). This is where letters will be mailed and any emailed information will be sent.
 - r. Owner/operator's federal tax ID number, if applicable
 - s. Owner/operator's Ohio tax ID number, if applicable
 - t. Attach Internal Revenue Service tax exempt certificate or IRS letter of determination proving non-profit status, if applicable
 - u. Ohio Secretary of state charter number, if applicable
 - v. Completed, signed W-9 for the owner/operator
2. You will need: Brief history of cemetery and past major maintenance completed
3. You will need: Project Description and Purpose
- a. Problem/Issue Statement – Use this statement to introduce your project to the grant evaluators. You should answer the following questions in your initial statement: What is the existing problem or issue? What is the scope of work? What are your project goals and can they be completed in the required timeframes?
 - b. Detailed Project Summary - Explain the proposed project and why this project is exceptional maintenance. Use real-life examples and information to highlight the importance of your project. Factors that may create exceptional maintenance: 1) your operating budget, 2) number of cemeteries maintained under your operating budget, 3) scale and type of project, 4) damage caused by adverse weather conditions or other elements of nature, 5) other pending projects that need to be completed.
 - i. Be specific –The grant reviewers are looking for an explanation of how you will complete the project from start to finish. For example, include the number of memorials to be reset, the type of equipment needed, who will complete the work, etc.
 - ii. Photos/maps/drawings/surveys should be included. Including these will provide 20 out of 80 points.
 - iii. For trainings include a copy of the agenda, syllabus or other content material and name and contact information of the provider. Explain how the training relates to the maintenance and operations of cemeteries.
- Why is this project important? Why do you need to do this specific project at this time? Are there any special circumstances?

- c. Benefits and the usefulness of the project – Use the text of your narrative to convince the grant reviewers of the value of your project as it directly relates to your cemetery and area. Assume that the grant reviewers know little to nothing about your organization and cemetery. Explain who will be served by this project, how will you demonstrate it is a success, how will this improve your cemetery?
4. You will need: Project Budget, Amount Requested and Matching
 - a. Project budget
 - b. Grant amount requested (you can request up to \$5,000)
 - c. Detailed project budget
 - d. Attaching quotes for work will provide 10 out of 20 points. Documentation may include notes of verbal price quotes and written proposals; including the name of the person contacted, date of proposal, and quoted amount.
 - e. Funding requested/received from other sources; include source and amount
 - f. How will grant funds be accounted for separately from other sources of funding
 - g. If the estimated total cost of the project is more than the grant amount requested, explanation of how the applicant will pay for the remainder of the project and where the extra funds are coming from.
5. You will need: Cemetery's annual operating budget
 - a. Detailed operating budget - If your budget comes from the general revenue fund, you must include the specific operating budget of the cemetery taken from the general fund. If you have carryover from a previous budget year, provide an explanation.
 - b. Is the budget for all cemeteries operated or only cemetery applying for grant; provide explanation:
Example:
 The Operating Budget for all three of our cemeteries as of January 31, 2023 is \$128,001. This consists of the Salaries \$46,625, Operational Expenses \$60,130 and Utilities \$21,246.
 - c. Expenses for operations and maintenance
 - d. Are expenses listed for all cemeteries operated; if yes, provide an explanation.
 - e. Provide an explanation of expenses:
Example:
 Total Actual Expenses were \$157,622.51. This consists of the Salaries \$47,625, Operational Expenses \$63,145, Utilities \$20,201.51 and emergency road repairs \$26,651.
 - f. Do you have an endowment or perpetual care trust? If yes, provide balance
 - g. Do you have a preneed merchandise and service trust? If yes, provide balance
 - h. Are you a local political subdivision? If yes, were there any findings and/or findings for recovery in your most recent audit conducted by the Auditor of State? If yes, attach a copy.
6. You will need: Required signature and certification