

Annual Financial Statement of _____ Cemetery, _____, Minnesota

GENERAL FUND

Please Note: The General Fund includes all cemetery monies that are not designated as Permanent Care Funds. It includes all saving accounts and other investments as well as a checking account where the funds and interest can be used for general purposes by the cemetery. Please list all General Funds on this page.

INCOME FOR 7/1/2018 - 6/30/2019

Sales of Lots/Crypts/Columbarium	_____
Interment and Committal Fees	_____
Monument Sales	_____
Setting or Resetting Monuments	_____
Interest on Investments and Checking	_____
Interest on Permanent Care	_____
Decorations	_____
Donations	_____
Income from other sources <i>(itemize)</i>	_____

Total Gross Income	\$ -

DISBURSEMENTS FOR 7/1/2018 - 6/30/2019

Superintendent	_____
Other Labor	_____
Property & Liability Insurance	_____
Workers Compensation	_____
Unemployment	_____
Social Security (FICA)	_____
Retirement	_____
Medical & Other Insurance	_____
Interment Expense	_____
Monument Expense	_____
Setting & Resetting Monuments	_____
Mowing	_____
Snow removal	_____
Equipment Purchased	_____
Repair of Equipment	_____
Gas & Oil	_____
Electricity/Water/Telephone	_____
Office Supplies	_____
Decorations	_____
Other Expenses <i>(itemize)</i>	_____

Total Expense	\$ -
Transfer to Permanent Care	\$ -

BALANCE IN GENERAL FUND: JULY 1, 2018

Cash and Checking	_____
Savings/Certificates of Deposit	_____
Other Investments	_____
Other	_____
Accounts Receivable	_____
Prepaid Expenses	_____
Liabilities - Accounts Payable	_____
Total in General Fund	
July 1, 2018	\$ -
Add General Fund and Total Gross Income to arrive at	
Grand Total	\$ -

BALANCE IN GENERAL FUND: JUNE 30, 2019

Cash and Checking	_____
Savings/Certificates of Deposit	_____
Other Investments	_____
Other	_____
Accounts Receivable	_____
Prepaid Expenses	_____
Liabilities-Accounts Payable	_____
Total in General Fund	
June 30, 2019	\$ -
Add General Fund, Total Expense, and Transfer to Permanent Care Fund to arrive at	
Grand Total	\$ -

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CEMETERY STATISTICS

INTERNAL CONTROLS QUESTIONNAIRE

Approximate size of the total cemetery property: _____
Acres

Approximate size of the developed/platted cemetery property: _____
Acres

Size of a single grave: _____
Sq. Ft.

Is a complete plat of the cemetery on file? _____

Fee(s) charged for a single grave: _____

Percentage reserved for Permanent Care
 (25% minimum reserve required per lot sale) _____

Is the permanent care fund adequately funded?
 (\$25,000 per developed acre) _____

Number of Committals - Please record figures for July 1, 2018 - June 30, 2019

Interments *(committals by burial of casket)* _____ (A)

Inurnments *(committals of urns and vaults containing cremated remains)* _____ (B)

Entombments *(committals by placing a casket in a tomb)* _____ (C)

Total Committals (Total of A+B+C): _____

Fee Charged by Committal Type: _____

Interment *(committal by burial of casket)* _____

Inurnment *(committal of urns and vaults containing cremated remains)* _____

Entombment *(committal by placing a casket in a tomb)* _____

Does the cemetery pay an outside vendor for opening and closing a grave? Y/N _____

What is the cemetery charged for opening/closing a grave? _____

Does the cemetery charge a lot marking/staking fee? Y/N _____

How much is charged for a lot marking/staking fee? _____

Does the cemetery pay an outside vendor for lot marking/staking? Y/N _____

How much is paid to outside vendors for marking/staking a lot? _____

Does the cemetery charge for a Second Right-to-Burial? Y/N _____

How much does the cemetery charge for a Second Right-to-Burial? _____

Does the pastor or another individual other than the bookkeeper review cemetery association bank reconciliations and bank statements? Y/N _____

Are permanent care certificates issued for each purchase? Y/N _____

Is the cemetery involved in any lawsuits? Y/N _____

Does the cemetery maintain records for the required length of time as stated in the DOW-R Financial Policies and Procedures Manual? Y/N _____

Does the cemetery use ParishSOFT Accounting software? Y/N _____

Are the monthly financial statements prepared by the parish bookkeeper? Y/N _____

Are all checks generated by the accounting software? Y/N _____

Are invoices provided for all payments? Y/N _____

The person responsible for the accounting and/or paying the bills is not a signer on any checking, savings or investment accounts? Y/N _____

Is the pastor or parochial administrator a signer on all checking, savings or investment accounts? Y/N _____

Does the Cemetery Association meet at least annually? Y/N _____

