

# 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 7/1/2021 - 6/30/2022

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

### BALANCE IN GENERAL FUND: JULY 1, 2021

Cash and Checking	_____
Savings/Certificates of Deposit	_____
Other Investments	_____
Other	_____
Accounts Receivable	_____
Prepaid Expenses	_____
Liabilities - Accounts Payable	_____
Total in General Fund	_____
<b>July 1, 2021</b>	<b>\$ -</b>
Add General Fund and Total Gross Income to arrive at	
<b>Grand Total</b>	<b>\$ -</b>

### DISBURSEMENTS FOR 7/1/2021 - 6/30/2022

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> )	_____
	_____
	_____
<b>Total Expense</b>	<b>\$ -</b>
<b>Transfer to Permanent Care</b>	<b>\$ -</b>

### BALANCE IN GENERAL FUND: JUNE 30, 2022

Cash and Checking	_____
Savings/Certificates of Deposit	_____
Other Investments	_____
Other	_____
Accounts Receivable	_____
Prepaid Expenses	_____
Liabilities-Accounts Payable	_____
Total in General Fund	_____
<b>June 30, 2022</b>	<b>\$ -</b>
Add General Fund, Total Expense, and Transfer to Permanent Care Fund to arrive at	
<b>Grand Total</b>	<b>\$ -</b>

# Annual Financial Statement of \_\_\_\_\_ Cemetery, \_\_\_\_\_, Minnesota

## CEMETERY STATISTICS

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, 2021 - June 30, 2022

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? \_\_\_\_\_

## INTERNAL CONTROLS QUESTIONNAIRE

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 \_\_\_\_\_

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## PERMANENT CARE FUNDS

Total Permanent Care Funds, July 1, 2021 \_\_\_\_\_  
 Total Permanent Care Funds Received July 1, 2021 - June 30, 2022 \_\_\_\_\_  
 Total Permanent Care Funds June 30, 2022 \$ \_\_\_\_\_

Provide a detailed listing of all Permanent Care Funds on the table below. Total figure shown should correspond with Total Permanent Care Fund shown above.

Investment Fund(s)	Amount	Interest Received	Rate of Return	Notes

**We certify that this statement is correct and corresponds with the Cemetery records.**

Report Prepared by:

Signature \_\_\_\_\_  
 Printed Name \_\_\_\_\_  
 Title \_\_\_\_\_  
 Date \_\_\_\_\_  
 Email \_\_\_\_\_  
 Phone \_\_\_\_\_

\_\_\_\_\_  
 Pastor/Vice President/Canonical Administrator      Signature and Printed Name

\_\_\_\_\_  
 Lay Representative / Trustee      Signature and Printed Name

\_\_\_\_\_  
 Lay Representative / Trustee      Signature and Printed Name

\_\_\_\_\_  
 Date Signed

This form properly completed and signed should be returned to: DOW-R Catholic Cemeteries, PO Box 588, Winona MN 55987 No later than September 30, 2022

The annual meeting of the Cemetery Association at which this report was presented was/will be \_\_\_\_\_