

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.**

<u>INCOME FOR 7/1/2022 - 6/30/2023</u>	
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>)	_____

Total Gross Income	\$ -

<u>DISBURSEMENTS FOR 7/1/2022 - 6/30/2023</u>	
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	\$ -

<u>BALANCE IN GENERAL FUND: JULY 1, 2022</u>	
Cash and Checking	_____
Savings/Certificates of Deposit	_____
Other Investments	_____
Other	_____
Accounts Receivable	_____
Prepaid Expenses	_____
Liabilities - Accounts Payable	_____

Total in General Fund	_____
July 1, 2022	\$ -
Add General Fund and Total Gross Income to arrive at	
Grand Total	\$ -

<u>BALANCE IN GENERAL FUND: JUNE 30, 2023</u>	
Cash and Checking	_____
Savings/Certificates of Deposit	_____
Other Investments	_____
Other	_____
Accounts Receivable	_____
Prepaid Expenses	_____
Liabilities-Accounts Payable	_____

Total in General Fund	_____
June 30, 2023	\$ -
Add General Fund, Total Expense, and Transfer to Permanent Care Fund to arrive at	
Grand Total	\$ -

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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, 2022 - June 30, 2023

Interments <i>(committals by burial of casket)</i>	_____ (A)
Inurnments <i>(committals of urns and vaults containing cremated remains)</i>	_____ (B)
Entombments <i>(committals by placing a casket in a tomb)</i>	_____ (C)
Total Committals (Total of A+B+C):	<u>_____</u>

Fee Charged by Committal Type:

Interment <i>(committal by burial of casket)</i>	_____
Inurnment <i>(committal of urns and vaults containing cremated remains)</i>	_____
Entombment <i>(committal by placing a casket in a tomb)</i>	_____

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, 2022 _____
 Total Permanent Care Funds Received July 1, 2022 - June 30, 2023 _____
 Total Permanent Care Funds June 30, 2023 \$ _____

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, 2023

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