

# 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 7/1/2024 - 6/30/2025

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>Number of Committals - Please record figures</b>	<b>\$ -</b>

### BALANCE IN GENERAL FUND: JULY 1, 2024

Cash and Checking	_____
Savings/Certificates of Deposit	_____
Other Investments	_____
Other	_____
Accounts Receivable	_____
Prepaid Expenses	_____
Liabilities - Accounts Payable	_____
<b>Total in General Fund</b>	
<b>July 1, 2024</b>	<b>\$ -</b>
Add General Fund and Total Gross Income to arrive at	
<b>Grand Total</b>	<b>\$ -</b>

### DISBURSEMENTS FOR 7/1/2024 - 6/30/2025

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, 2025

Cash and Checking	_____
Savings/Certificates of Deposit	_____
Other Investments	_____
Other	_____
Accounts Receivable	_____
Prepaid Expenses	_____
Liabilities-Accounts Payable	_____
<b>Total in General Fund</b>	
<b>June 30, 2025</b>	<b>\$ -</b>
Add General Fund, Total Expense, and Transfer to Permanent Care Fund to arrive at	
<b>Grand Total</b>	<b>\$ -</b>

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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, 2024 - June 30, 2025	
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 )
<b>Total Committals</b> (Total of A+B+C):	=====
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 <u>not</u> 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	_____

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

## PERMANENT CARE FUNDS

Total Permanent Care Funds, July 1, 2024

Total Permanent Care Funds Received July 1, 2024 - June 30, 2025

Total Permanent Care Funds June 30, 2025

\$ -

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

Number of Committals - Please record figures for July 1, 2024 - June 30, 2025

**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,  
2907 Jeremiah Lane NW, Rochester MN 55901  
No later than September 30, 2025

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