

## **Sample Accounting Procedures for Cemetery books:**

### 1. Bank Procedures

- a. The trustees (each cemetery has two trustees) and parish priest are signers on all of the accounts.
- b. The parish priest signs the checks and, if desired, a trustee provides a second signature.
- c. Bank statements come to the parish and are opened and reviewed by the parish priest before going to the bookkeeper for reconciliation.

### 2. Bills

- a. Bills can be dropped off or mailed directly to the church office.
- b. The parish may give permission for the cemetery to use established accounts (gas station, hardware store, etc.) and the parish will bill the cemetery through the accounts receivable accounts if needed.
- c. Cemetery personnel or trustees approve bills before payment.

### 3. Deposits

- a. Interment receipts are dropped off by the funeral home director to the parish or parish priest brings them over to the office.
- b. If the cemetery banks at the same bank as the parish, the cemetery deposit may be included in the bank bag used for the parish weekend collection to be transported to the bank by the money counters.
- c. If the cemetery banks at a different bank, office personnel will take the deposit to the bank. A second staff member can be shown the deposit before it goes and then sign off on the deposit receipt when it is received for some internal control.
- d. If cash is received, a receipt is written up for the person making the payment and a copy of the receipt is placed with the cemetery copy of the deposit ticket.

### 4. Cemetery donations

- a. The parish may include an envelope in their envelope packet designated to the cemetery to provide an additional source of funds for the cemetery.
- b. All donation checks are made out to the parish so that they are entered into Connect Now Family suite for contribution statements. They are handled by the parish money counters with weekend collections.

- c. The parish then writes a check (or transfers) the donation amounts to the cemetery checking account.
- d. For the parish, the donations go through the 2300 accounts; for the cemetery, the donations are shown as donation income.

5. Employees/Independent Contractors

- a. Cemetery employees are paid through the parish payroll system and then billed back to the cemetery through the accounts receivable 1205 account.
- b. Independent contractors must have a W-9 on file and 1099s need to be issued for those earning over \$600.

6. Permanent Care

- a. Permanent care certificates may be handled in the parish office and then forwarded to the Diocese.
  - i. The cemetery needs to provide the needed numbers for Division, Section, Lot and grave so this information can be put on the forms.
  - ii. The parish contacts the buyer when forms are ready and the parish priest signs the forms.
  - iii. When the buyer comes in to sign the form and get their copy, payment is made.
  - iv. The permanent care portion is transferred into the proper account by bank transfer or check (authorized by a trustee).
  - v. Permanent care books are kept at the parish in a fireproof cabinet.

7. End of year reporting

- a. No green sheets! The accounting system prints out the financial portion of the report and the questions to be answered are at the end of the report to be filled out.
- b. Lines for the proper signatures are at the end of the report as well.

8. Finance/Trustee meetings

- a. Parish finance committee reviews cemetery financials along with the parish financials
- b. Cemetery trustees meet at least annually to review the financials and sign the documents to be sent to the Diocese.