

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 7/1/2019 - 6/30/2020**

|  |             |
|--|-------------|
| 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> |

**DISBURSEMENTS FOR 7/1/2019 - 6/30/2020**

|                                   |             |
|-----------------------------------|-------------|
| 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: JULY 1, 2019**

|   |             |
|---|-------------|
| 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, 2019</b>   | <b>\$ -</b> |
| <b>Add General Fund and Total Gross Income to arrive at</b> |             |
| <b>Grand Total</b>  | <b>\$ -</b> |

**BALANCE IN GENERAL FUND: JUNE 30, 2020**

|  |             |
|--|-------------|
| 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, 2020</b>   | <b>\$ -</b> |
| <b>Add General Fund, Total Expense, and Transfer to Permanent Care Fund to arrive at</b> |             |
| <b>Grand Total</b>   | <b>\$ -</b> |

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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, 2019 - June 30, 2020

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 \_\_\_\_\_

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**PERMANENT CARE FUNDS**

Total Permanent Care Funds, July 1, 2019 \_\_\_\_\_  
 Total Permanent Care Funds Received July 1, 2019 - June 30, 2020 \_\_\_\_\_  
 Total Permanent Care Funds June 30, 2020 \$ -

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, 2020

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