

# Diocese of Madison



## Cemetery Accounting

The financial records of all parish cemeteries are to be recorded on the parish books under the same platform (QuickBooks) as the parish and school.

### **A. Bank Accounts**

All safeguards and controls for parish and school bank accounts apply to the cemetery bank accounts, including but not limited to:

1. Pastor as authorized signer
2. Checks kept in secured vault **on parish property**

### **B. The Position of the Sexton**

1. The Sexton is an employee of the parish
2. A separation of duties should exist between the employee who makes the sale of the cemetery lots and the employee who handles the funds.

### **C. Accounting Records and Policies**

All policies in this manual relating to reporting, internal control, cash management, investments, contributions, and employees also apply to parish cemeteries.

### **D. Perpetual Care Funds**

Perpetual care funds are restricted funds and are to be maintained as such. They should be recorded in the cemetery books.