



DIOCESE OF COVINGTON
FINANCE OFFICE

June 23, 2023

Dear Pastor or Parish Administrator:

Enclosed are the Annual Finance Report forms for your parish/mission for the fiscal year ending June 30, 2023. A form for reporting the membership of the Parish Finance Council is also enclosed. Where appropriate, forms for the Parish Cemetery Report are also included.

A set of directives is enclosed which will assist you in preparing your reports. Please have your finance and/or parish council review them carefully. To avoid follow-up questions and requests for additional information, I ask that you follow all instructions and complete all applicable forms to be sure that your submission is complete. If you have any questions relative to these matters, please contact our Diocesan Finance Office (859-392-1500).

One copy of the full and complete financial report and all schedules is due in the Finance Office in the enclosed pre-addressed envelope **no later than Friday, August 18, 2023.**

ASSESSMENT DUE

As you will recall, all parishes now pay their assessment on a quarterly basis in advance of the fiscal year. By following this directive, you have paid in most of the assessment due for this year. You will only owe the difference between last year's assessment (i.e. what you prepaid) versus the actual assessment due. It is also possible that your parish is due a refund if your assessment due is less this year than last year. If you owe additional assessment, you must pay **the remaining balance due for your diocesan assessment with your report.** If you are owed a refund, the Finance Office will process a check payable to the parish upon receipt of your report.

SECONDARY SCHOOL FUND DUE

For those parishes supporting secondary schools, one-fourth of the secondary school fund assessment is **due immediately** with the submission of all other information, payments, and reports. The remaining amount due will be billed in three quarterly installments to your parishes.

In parishes where there was a change of administration, the previous pastor or parish administrator is responsible to prepare, sign and forward the financial report for the parish.

Responsible stewardship at both the parish and the diocesan level requires a full accounting of monies received and expended. I am confident that I can rely on you to provide the Finance Office with accurate information and am grateful for your cooperation in meeting your accountability in these financial matters.

If you need anything else, please feel free to contact me directly.

Sincerely,

Dale Henson
Chief Financial Officer

DIOCESE OF COVINGTON ANNUAL FINANCIAL REPORTING CHECKLIST

The following items are included in your annual reporting package:

- ✎ Letter from Finance Office
- ✎ This Checklist
- ✎ Directives for the completion of the Financial Reporting Package
- ✎ Diocesan Accrual vs. Cash Basis of Accounting Policy (1 peach copy)
- ✎ Diocesan Parish Assessment Policy (1 lavender copy)
- ✎ Annual Financial Report (2 white copies)
- ✎ Annual Financial Report – Signature page only
(for parishes using computer generated reports) (2 white copies)
- ✎ Parish Finance Council Member List (1 yellow copy)
- ✎ Diocesan Parish Assessment & Secondary School Fund Worksheet
(1 pink copy)
- ✎ Return envelope (1 envelope)
- ✎ Instructions to access reporting packet on diocesan website

**PLEASE SEND YOUR SECONDARY SCHOOL FUND
PAYMENT DIRECTLY TO THE FINANCE OFFICE**

**A RETURN ENVELOPE IS INCLUDED
FOR YOUR CONVENIENCE**

**DIRECTIVES FOR COMPLETING
DIOCESAN ANNUAL FINANCIAL REPORT**
PLEASE READ CAREFULLY AND COMPLETE ALL SCHEDULES

1. Report is due to the Bishop on **Friday, August 18, 2023**.
2. Omit cents in the report. Round all amounts to nearest dollar.
3. Some parishes use their computer/accounting system generated reports in lieu of the income statement and/or balance sheet. This is fine for those three schedules. However, the remaining Detail Schedules 1 through 7 must **ALL** be completed and returned with the report. If any of these schedules is not applicable to your parish, please mark them as "N/A".
4. All funds collected or donated by individuals, groups or societies, and expended directly or indirectly for the benefit of the parish/mission, including its activities, i.e., schools, programs, etc., are to be recorded under RECEIPTS and charged out under DISBURSEMENTS.
5. Likewise, it is essential that you report fully the gross receipts for auxiliary activities, such as bingo and festivals, the related expenses, and the net income used for parish activities. These items are reported on *Line 2* in the annual financial report.
6. Tuition income, whether paid directly to the parish or separately to your school, is to be included on *Line 3* of the report and is part of assessable receipts.
7. According to the current Diocesan Assessment Policy, amounts reported as Special Parish Campaign (under *Line 6* must meet **both of the following two criteria**:
 - a. Be in excess of 30% of last years' Assessable Income, and
 - b. Must have been previously approved in writing by the Bishop.
 If both criteria are not met, the amounts are to be listed under *Line 1* as assessable contributions.
8. It is important to include and accurately record long-term debt. This information is reported on **Schedule 3** in detail.
9. To have an accurate picture of the parish financial position, it is necessary to report accurately outstanding bills at the end of the year. **Schedule 4** provides for that breakdown. These accounts payable are goods and services received or amounts due before June 30. Other amounts payable might be teachers' salaries, interest or assessments.
10. According to the current Diocesan Assessment Policy, Restricted funds donated for a **specific purpose** from a bequest or similar **written document** are to be reported on *Line 7*. Complete Schedule 5 identifying the nature and purpose of each of these restricted funds along with all applicable documentation.
11. **Schedule 7** must be completed by all parishes again this year to disclose all parish organizations that operate under the auspices of the parish but whose books/financials are not kept by the parish. Please note that there is a definition of a "Parish Organization" at the top of this schedule. Any organization that meets that definition must be reported on this schedule.
12. A pink worksheet is provided for purposes of computing the amount of the diocesan assessment due. The first payment for the Secondary School Fund should be sent with all other submitted items on **August 18, 2023**.
13. A check for the entire remaining amount due for the diocesan assessment (shown on *Line 8* of the Assessment Worksheet Form), made payable to the **Diocese of Covington**, should be forwarded in the enclosed large envelope, along with the financial report to the Finance Office.
14. Revised Code of Canon Law, **Canon 537** requires all parishes to have a finance council. Please be sure to list the Finance Council members on the yellow sheet enclosed in your packet and return this form with your financial report.

Diocese of Covington

Policies & Procedures Manual

Section: Compliance – Accounting

Policy: Accounting Basis – Accrual vs. Cash



“Accrual” and “cash” basis accounting are comprehensive accounting methods dealing with the timing of recognition of income and expenses in the accounts of the institution.

Full Accrual Basis Accounting

When accrual basis accounting is used, expenses are recognized when incurred and not when the payment is made. Revenues are recognized in the accounting period in which earned.

Examples of Accrual Basis Transactions:

St. Aloysius Parish uses accrual basis accounting. The collection for Sunday, June 30 is counted and deposited on Monday, July 1. The receipts for this collection appear on the parish’s income statement for June.

St. Aloysius’s telephone bill for services for the month of June was paid on July 10. This expense appears on the parish’s income statement for June and is included in accounts payable on the parish’s balance sheet as of June 30.

Accrual basis accounting is the more acceptable method and it presents a more accurate picture of the financial circumstances of the institution. Accordingly, parishes are expected to use accrual basis accounting unless extenuating circumstances are such that it would create a significant hardship on the parish.

Modified Accrual Basis Accounting

As parishes do not typically have need for fully audited GAAP financial statements, a modified accrual-basis accounting method may be used. The modification pertains to the following two situations:

- a) The parish uses the cash method throughout the year and then adjusts its books at year-end to account for unrecorded deposits and unpaid expenses. Unpaid expenses are to be recorded as accounts payable and unrecorded deposits as current assets. Additionally, the entries to record these accruals from the prior year would need to be reversed.
- b) Parishes are not required to capitalize fixed asset additions. This necessitates the following:
 - a. Fixed asset purchases are expensed to the appropriate account as shown in the Standardized Chart of Accounts.
 - b. A current listing of fixed assets is to be maintained at the parish for insurance loss documentation purposes as well as the proper safeguarding of assets.

Cash Basis Accounting

When cash basis accounting is used, expenses are not recognized when incurred but when payment is made. Similarly, revenues are recognized when the cash receipt is deposited. The main advantage of cash basis accounting is its simplicity. However, as mentioned above, **cash basis accounting** should not be used unless there are extenuating circumstances.

Examples of Cash Basis Accounting Transactions:

St. Bartholomew Parish does not have a full time business manager/bookkeeper and uses cash basis accounting. The collection for Sunday, June 30 is counted and deposited on Monday, July 1. The receipts for this collection appear on the parish’s income statement for July.

St. Bartholomew’s telephone bill for service for the month of June was paid on July 8. This expense likewise appears on the parish’s income statement for July.



According to the Code of Canon Law (Can. 1263), “after the diocesan bishop has heard the finance council and the Presbyteral council, he has the right to impose a moderate tax for the needs of the diocese upon public juridic persons subject to his governance; this tax is to be proportionate to their income.” As a result, the following assessment for all parishes within the Diocese of Covington is in effect:

The current annual diocesan assessment for all parishes of the diocese is **7.75%** of the total assessable receipts less the exemptions listed below:

- The Northern Kentucky parishes, aligned with district high schools, are allowed to deduct the current secondary school fund assessment (5%) before computing the annual diocesan assessment.
- St. Patrick Parish, Maysville is allowed to deduct the funds that the parish allocates as a subsidy to the parish high school before computing the annual diocesan assessment.
- Parish/school endowment funds should not be assessed on the principal. However, the income from the endowment fund is assessed annually or as the income is made available for use.

USE OF PARISH ASSESSMENT FUNDS

Parish assessments in the Diocese of Covington are used for the following purposes:

- Curia operations 5.25%
These funds support the Office of the Bishop and the various ministries and operations carried out by the Chancery, e.g. Archives of the Diocese, Catechesis & Formation, Finance, Pro-Life, Safe Environment, Stewardship & Missions, and the Tribunal
- *Messenger* operations 1.00%
The *Messenger* is the diocesan newspaper that is delivered (free of charge) to all Catholic households in the Diocese. These funds help to reduce the subsidy that is required to support this publication.
- Priests’ Retirement Fund 1.00%
These funds are turned over to the Priests’ Retirement Fund which exists to provide pensions to our retired clergy.
- Cathedral subsidy 0.50%
These funds are turned over to the St. Mary’s Cathedral Basilica to support its operations.
- TOTAL** **7.75%**

CALCULATING ASSESSMENTS DUE

Assessable receipts – For purposes of calculating the diocesan assessment, the parish will use ASSESSABLE RECEIPTS as follows and as shown on the Parish Annual Report and shall include the following items:

- Contributions
 - Regular offertory collections (including Holy Days)
 - Special parish campaigns (less than 30%)
 - Donations and gifts



- Auxiliary Activities
 - Net fund-raising events (gross revenue less direct expenses)
 - Net rental of parish property (gross rents less direct expenses)
 - Net other (gross revenue less direct expenses)
- School Revenue
 - Tuition
 - Donations
 - School endowment income
 - Other school revenue
- Other Revenue
 - Investment income
 - Bequests
 - Parish endowment income
 - Gain on sale of securities

Non-Assessable receipts – For purposes of calculating the diocesan assessment, the parish may exclude the following items from the calculation of assessable receipts:

- Special parish campaigns – To qualify as a special parish campaign (e.g., building fund) the campaign must meet all of the following requirements:
 - The goal of the campaign must be more than 30% of the previous years' annual assessable receipts of the parish; and
 - The campaign must have the written approval of the Bishop.
 - A copy of the Bishop's written approval must be included with the submission of the Parish Annual Report.
- Restricted Funds – Funds designated by the donor for a specific, extraordinary, and non-recurring expenditure of the parish. Parishes/pastors do not have the authority to restrict a donation; only the donor can do that. Please note the following with respect to restricted donations:
 - In order for a parish to do a special (or impromptu) collection of restricted funds, they must receive written approval from the Bishop before the collection is taken. A copy of the Bishop's approval must be included with the submission of the Parish Annual Report.
 - Normal and/or recurring expenditures (such as salaries, repairs/maintenance, utilities, office supplies, etc.) cannot be considered as restricted donations for purposes of assessment.
 - If the donor is willing to allow the donation to be restricted and assessable, the parish may accept the donation, but must classify it on the Parish Annual Report as assessable.
 - If the donor is insistent that the donation be restricted and non-assessable, the parish must refuse the donation.
 - The collection of a restricted donation does not remove the parish obligation to follow any and all diocesan policies related to the expenditure of the funds. For example, if the parish receives written permission from the Bishop to do a collection for the repair or replacement of stained glass windows, the parish is still obligated to follow the policies

Diocese of Covington

Policies & Procedures Manual

Section: Expenses

Policy: Parish Assessment



and procedures contained in the Diocesan Project Planning Procedures Manual as well as all requirements of the Diocesan Worship Commission.

- Endowment Collections – Funds collected for, and deposited with, an approved Parish Endowment. As noted above, the income from the endowment fund is assessable when the funds are made available for use to the parish.
- School tuition – School tuition paid by ‘non-Catholic’ families is not assessable.
- School fees – Amounts received for book fees, rentals, registration, and retreat fees.
- Parish Cemetery Fees – Fees charged/collected to operate a parish cemetery.
- Mass Stipends – Mass stipends are never assessable.
- Interest – Interest earned on parish funds in the Diocesan Deposit and Loan Fund
- DPAA Rebates – The rebates that the parish receives from the Stewardship Office for exceeding the parish’s DPAA goal.
- Sale of Real Estate – The sale of real estate requires the written approval of the Bishop.

PLEASE NOTE: While the above listings do not include every form of income a parish may receive, parishes are expected to not look for “loopholes”, but to consider the intent of the policy and record income in the spirit of the policy.

PAYING OF ASSESSMENTS

Assessments are based on the income of the year just completed (June 30, 20X2) and *estimated* payments are due throughout that fiscal year on a quarterly basis. Parishes will be billed 100% of the previous years’ assessment in quarterly installments on the following dates:

- Billed in September, 20X1 and due no later than September 30, 20X1
- Billed in December, 20X1 and due no later than December 31, 20X1
- Billed in March, 20X2 and due no later than March 31, 20X2
- Billed in June, 20X2 and due no later than June 30, 20X2

A ‘settlement’ will be made with the parish upon the filing of the Parish Annual Report. If additional funds are due, the parish is expected to send 100% of the shortfall with the report. If a parish has overpaid the assessment due, the Diocese will cut a check back to the parish immediately upon receipt of the Parish Annual Report.

Parishes that are ‘consistently’ late in paying their assessment billings are subject to having their past due assessments drawn from the parish’s bank account with the payroll immediately following the due date. Alternatively, a consistently late paying parish is subject to having 1/16 of their annual assessment due drawn from the parish’s bank account with every payroll over a period of 8 months (October to May). Consistently is defined as being late two consecutive quarters or twice in one fiscal year.

DIOCESE OF COVINGTON
PARISH ANNUAL FINANCIAL REPORT

July 1, 2022 TO June 30, 2023

(Enter Church Name)

(Enter Street Address)

(Enter City, ST)

(Enter County)

(Pastor Signature)

(Date)

(Business Manager Signature)

(Date)

CERTIFICATION OF PARISH FINANCE COUNCIL:

We, the undersigned members of the Parish Finance Council, hereby certify that we have examined carefully this Financial Report, including the Cash and bank accounts, Investments, and Parish debts and find these agree with the financial records held by the Pastor of the Parish.

FINANCE OFFICE USE:

Date Received: _____	Assessment Check Rec'd Ck #: _____	SSF Check Rec'd _____
Date Received: _____	Amount: \$ _____	\$ _____
	01-300-4010	60-300-4101

REVENUE

Pg. 2

1-CONTRIBUTIONS-

Sunday and Holy Day collections	\$	
Special parish campaigns (Below 30%)		
Donations and gifts		
Miscellaneous receipts		
Total contributions		

2-AUXILIARY ACTIVITIES-

Fund Raising Events	Gross	
	(Less Expenses)	
Rental of Parish Property	Gross	
	(Less Expenses)	
Other	Gross	
	(Less Expenses)	
Total fundraising		

3-SCHOOL REVENUE-

School tuition		
Donations		
School endowment income		
Other		
Total school revenue		

4-OTHER REVENUE-

Investment income		
Bequests		
Parish endowment income		
Gain on sale of securities		
Other (describe):		
Total other revenue		

5-TOTAL ASSESSABLE REVENUE**6-NON-OPERATING REVENUE-**

Special parish capital campaign (over 30%)		
Withdrawals-Diocesan Deposit & Loan Fund		
Withdrawals-Describe:		
Withdrawals-Describe:		
DPAA Rebate		
Messenger Subscriptions		
Loan/Subsidy from Diocese		
Loan/Subsidy-Describe: DPAA Rebates		
Loan/Subsidy-Describe:		
Network		
Pre-School/Kindergarten Tuition		
School Fees		
Insurance refunds		
Interest - Deposit & Loan Fund		
Employee taxes and other withholdings		
Gain on sale of real estate		
Even exchange checks		
Other-Describe:		
Total non-operating revenue		

7-RESTRICTED FUNDS(total from Schedule 5)**8-DIOCESAN COLLECTIONS (total from Schedule 6)****9-TOTAL REVENUE**

\$

EXPENSES

	Salaries & Fringe Benefits	All Other Expenses	Total
10-PASTORAL SERVICE & ADMIN.	\$ _____	\$ _____	\$ _____
11-WORSHIP	_____	_____	_____
12-RELIGIOUS EDUCATION	_____	_____	_____
13-PARISH SCHOOL	_____	_____	_____
14-CHRISTIAN SERVICE & OUTREACH	_____	_____	_____
15-RECTORY	_____	_____	_____
16-CONVENT	_____	_____	_____
17-YOUTH	_____	_____	_____
Totals	_____	_____	_____
17-PLANT OPERATION & MAINT.	<u>School</u>	<u>All Other</u>	
Salaries & Fringe Benefits	_____	_____	
Repairs & Maintenance	_____	_____	
Contracted Services	_____	_____	
Utilities	_____	_____	
Insurance	_____	_____	
Supplies and other	_____	_____	
Total Plant Oper. & Maint.	_____	_____	_____
18-OTHER EXPENSES			
Diocesan Assessment		_____	
Secondary School Fund Assessment		_____	
Support of Schools		_____	
Interest		_____	
Even Exchange Checks		_____	
Other-Describe: _____		_____	
Other-Describe: _____		_____	
Other-Describe: _____		_____	
Total other expenses			_____
19-CAPITAL EXPENSES			
Buildings and Land		_____	
Equipment & Furniture (over \$1,000)		_____	
Vehicles		_____	
Plant Allocation		_____	
Payment on Loans		_____	
Total capital expenses			_____
20-DIOCESAN COLLECTIONS REMITTED (total from Schedule 6)			_____
21-TRANSFER OF FUNDS			
Other-Describe: _____		_____	
Other-Describe: _____		_____	
Other-Describe: _____		_____	
Other-Describe: _____		_____	
Other-Describe: _____		_____	
Total transfers			_____
22-TOTAL EXPENSES			\$ _____
99 - NET SURPLUS/DEFICIT			\$ _____

BALANCE SHEET

June 30, 2023

ASSETS**CASH ACCOUNTS-**

Petty Cash	\$
Operating checking account	
Capital campaign checking account	
Charitable gaming account	
Auxiliary activities accounts	
Other checking-Describe: _____	
Savings accounts	
Certificates of deposit	

Total cash (a) _____

INVESTMENTS-

Deposits in Diocesan Deposit and Loan Fund	
Deposits in Diocesan Pooled Investment Fund	
Other-Describe: _____	
Other-Describe: _____	
Other-Describe: _____	

Total Investments (b) _____

ACCOUNTS RECEIVABLE

(c) _____

OTHER ASSETS-(list)

_____	_____
_____	_____
_____	_____

Total other assets (d) _____

TOTAL ASSETS (a+b+c+d) (e) \$ _____

LIABILITIES AND FUND BALANCE**LIABILITIES-**

Accounts payable	\$
Salaries payable	
Diocesan assessment payable	
School assessment payable	
Interest payable	
Diocesan loans payable	
Loans-Describe: _____	
Loans-Describe: _____	
Restricted funds on hand	

Total liabilities (f) _____

FUND BALANCES

Fund balance - beginning of year	
from last years' report; end of year fund balance)	(g)
Net Surplus / (Deficit) (Page 3; line 99)	(h)

Fund balances-end of year (g+h) (i) _____

TOTAL LIABILITIES AND FUND BALANCES (f+i) (k) \$ _____

Note-line e must equal line k

DETAIL SCHEDULES

SCHEDULE 1 - Checking and savings accounts, certificates of deposit and other cash equivalents

<u>Name of Bank</u>	<u>Name of account</u>	Balance at 06/30/23
Petty cash		\$
(This amount agrees with line (a) page 4)		TOTAL \$

SCHEDULE 2 - Investments(Diocesan Deposit & Loan Fund, Endowment accounts, Stocks, Bonds, etc.)

<u>Description</u>	Balance at 06/30/23
Deposits in Diocesan Deposit and Loan Fund	\$
(This amount agrees with line (b) page 4)	
	TOTAL \$

SCHEDULE 3 - Parish Loans

<u>Payable to:</u>	<u>Balance</u> <u>Beginning of Year</u>	<u>New</u> <u>Loans</u>	<u>Loan</u> <u>Repayments</u>	<u>Balance</u> <u>End of Year</u>
Diocesan loan				\$
				TOTAL \$

SCHEDULE 4 - Amounts payable-owed but unpaid at June 30(vendors,salaries,assessments, interest, etc.)

Payable to:	\$
	TOTAL \$

Total of schedule 3 and 4	TOTAL \$
(This amount agrees with line (f) page 4)	

SCHEDULE 5 - Restricted Donations

Donation Descriptions	Amount
Describe:	
Describe:	
Describe:	
Describe:	
Describe:	
Describe:	
Describe:	
Describe:	
Describe:	
Describe:	
Describe:	
Describe:	
Describe:	
Describe:	
Grand Total	\$ -

(Total must agree
with line 7, page2.)

NOTE: All 'Special Collections' require the written approval of the Bishop. Such approval must be attached to this report. See "Parish Assessment" policy for more information.

SCHEDULE 6 - Diocesan Collections

Do not include Messenger collections on this schedule, as those collections stay with the Parish.

	Amount Collected	Amount Remitted
Collection for International Needs	\$ _____	\$ _____
Collection for Domestic Needs	_____	_____
Education of Seminarians	_____	_____
Operation Rice Bowl	_____	_____
Holy Father (Peters Pence)	_____	_____
Religious Retirement	_____	_____
Opportunities for Life	_____	_____
Missionary Coop Collection	_____	_____
Other-Describe: _____		
Other-Describe: _____		
Other-Describe: _____		
Other-Describe: _____		
Other-Describe: _____		
Other-Describe: _____		
Total	\$ <u>_____</u>	\$ <u>_____</u>
	(This amount agrees with line 8, page2.)	(This amount agrees with line 20, page3.)

NOTE:

Amounts above should agree in total. If they do not, please provide an explanation for the difference. Any monies due the Diocese should be remitted with this report in addition to the Diocesan Assessment and Secondary School Fund (if applicable).

*** NOTE:** A parish organization is defined as any organization operating in the name of the parish, uses the parish name in their name, raises funds for the parish/school, or supports the parish/school operations in any manner.

☐ Check here if all parish organizations' finances are included on the
Income Statement/Balance Sheet of this report.

☐ Check here if no such parish organizations exist.

[illegible]

Version 2023-1 (manual)

Diocese of Covington

Diocesan Assessment & Secondary School Fund Worksheet

(Parish): _____

For the Fiscal Year Ended June 30, 2023

Assessable Receipts (line 5 of report)	\$ _____	①
Less: Amount due to the Secondary School Fund (calculated as 5% of assessable receipts indicated above on line 2 for Kenton, Campbell, Boone & Mason Co. parishes)	_____	②
Balance for Diocesan Assessment (line 1 minus line 2)	=====	③
Assessment of line 4 @: <u>7.75%</u>	_____	④
Less: Amount paid (\$2,500) to Orders for Retirement due for Extern Priests. Manually enter <u>ONLY</u> if actually paid.	_____	⑤
Quarterly prepayment amounts billed and paid (Only include <u>quarterly</u> payments; Do <u>NOT</u> include payments/refunds from last year's annual report)	_____	⑥
NET Assessment Due from Parish (Line 4 minus line 5 & line 6)	\$ =====	⑦

A check made payable to the **Diocese of Covington** for the amount
shown on **line 7** should be enclosed with the financial report for the parish
and submitted to the Finance Office no later than August 20, 2023

Total amount due to the Secondary School Fund, paid in four installments during 2023-2024 (line 2 above)	\$ =====	⑧
First Installment to the Secondary School Fund is due with the filing of this report in the amount of 25% of line 8:	\$ =====	⑨

A check made payable to the **Secondary School Fund** in the amount
shown on **line 9** above should be submitted with the report.

Pastor Signature

Date

Please do not staple

Diocese of Covington

Parish Finance Council Confirmation

(Parish):

For the Fiscal Year Ended June 30, 2023

Councilmember Name	Address

Persons listed above are members of our Parish Finance Council for the current year at:

(Name of Parish)

(Location)

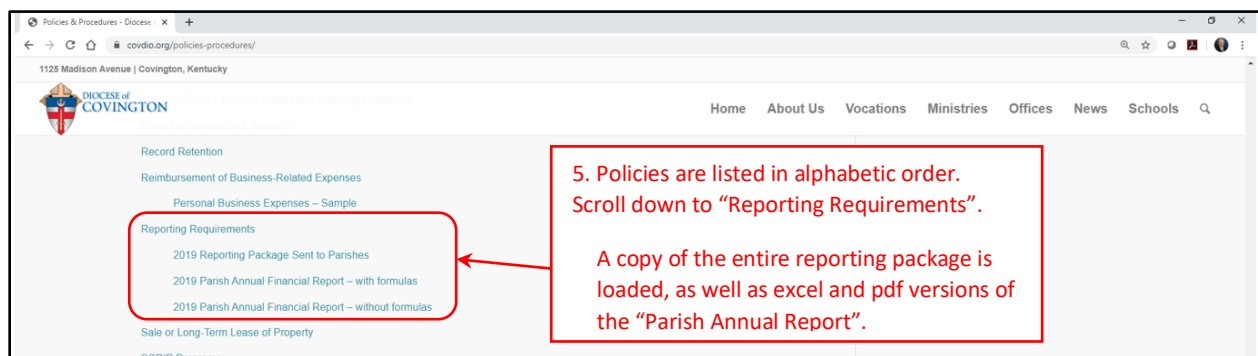
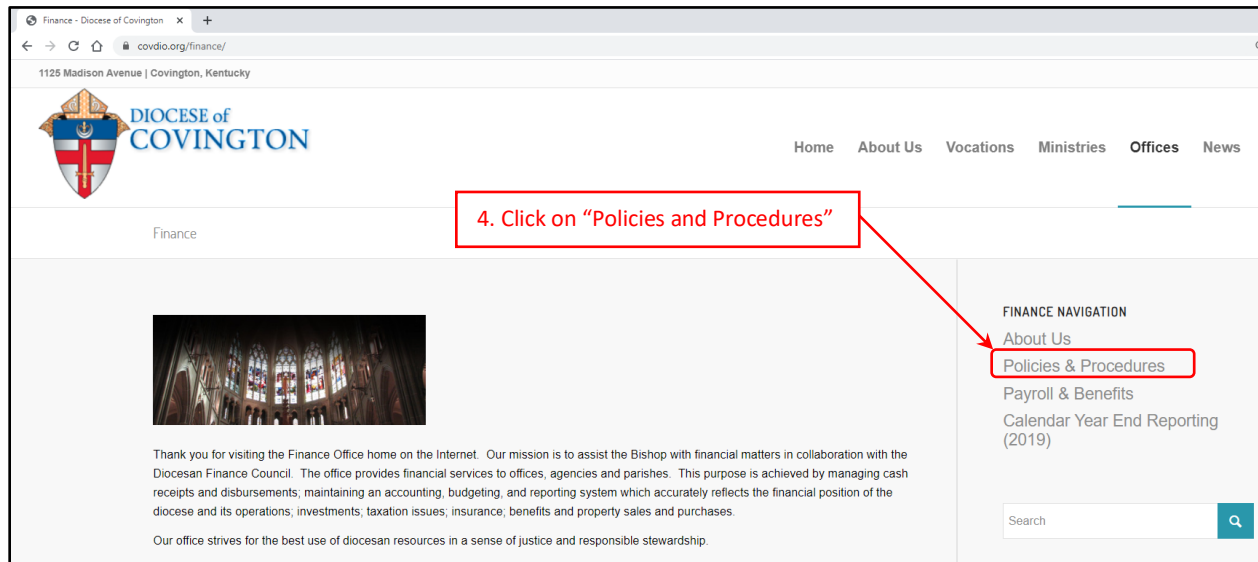
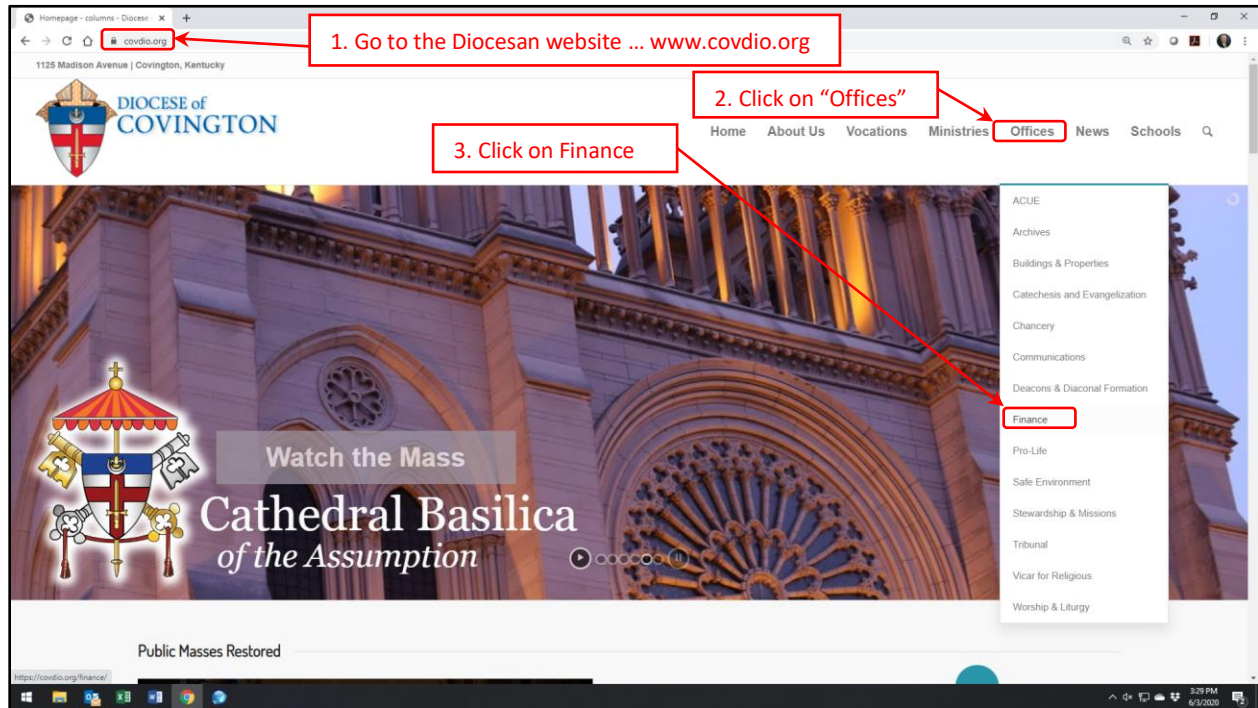
(Signature of Pastor / Administrator)

(Date)

This form must be completed and returned with the financial report.

Diocese of Covington

Website Instructions for Annual Reports



DIOCESE OF COVINGTON

Cemetery Annual Report

Fiscal Year Ended June 30, 2023

Cemetery

Parish

City

RECEIPTS

1 Cash Balance on hand from previous year report

\$

2 Sale of Lots and Graves

\$

3 Interment Charges

4 Installation of Foundations

5 Annual Care of Lots and Graves

6 Endowment Care Receipts

7 Interest and Dividends

8 Other Sources (enumerate)

9

10 TOTAL RECEIPTS (#2 though #9)

11 TOTAL (#1 + #10 - must agree with #23 below)

\$

EXPENDITURES

12 Sexton and Help

\$

13 Cemetery Supplies

14 Property Maintenance (repairs, etc.)

15 General Expenses (postage, phone, etc.)

16 Improvements

17 Payments on Debt

18 Investments - Securities Bought

19 Other Expenses (enumerate)

20

21 TOTAL EXPENDITURES (#12 through #20)

22 Cash Balance on hand at close of Year - Schedule A

23 TOTAL (#21 + #22 - must agree with #11 above)

\$

DIOCESE OF COVINGTON

Cemetery Annual Report

Fiscal Year Ended June 30, 2023

SCHEDULE A - Cash Balance at Close of Year

Bank Name	Checking/Savings?	Balance
		\$
TOTAL (must agree with #23 above)		\$

SCHEDULE B - Other Assets (Itemize Investments and Securities)

Description of Investment/Security	Balance
	\$
TOTAL	\$

SCHEDULE C - Liabilities and Debt

Description of Liability/Debt	Balance
	\$
TOTAL	\$

Number of Interments during the Year: _____

Signature of Pastor / Parochial Administrator