



**PLEASANT VIEW UNION CEMETERY  
FULTON COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



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## REPORT OF INDEPENDENT ACCOUNTANTS

Pleasant View Union Cemetery  
Fulton County  
PO Box 31  
Fayette, Ohio 43521-0031

To the Board of Trustees,

We have audited the accompanying financial statements of Pleasant View Union Cemetery, Fulton County, Ohio, (the Cemetery) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Cemetery's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Cemetery prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balance of the Cemetery as of December 31, 1999 and 1998, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2000 on our consideration of the Cemetery's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

April 25, 2000

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1999**

|  |                                   |
|--|-----------------------------------|
| <b>Cash Receipts:</b>  |                                   |
| Local Taxes  | \$18,657                          |
| Foundations  | 1,339                             |
| Opening Fees   | 4,325                             |
| Sale of Lots   | 5,600                             |
| Interest   | 2,811                             |
| Miscellaneous  | <u>87</u>                         |
| <br>Total Cash Receipts  | <br><u>32,819</u>                 |
| <br><b>Cash Disbursements:</b>   |                                   |
| Salaries and Benefits  | 16,165                            |
| Supplies   | 989                               |
| Repairs and Maintenance  | 405                               |
| Contract Labor   | 1,740                             |
| Utilities  | 1,491                             |
| Sign Expenses  | 2,710                             |
| Workers' Compensation  | 1,239                             |
| Vehicle expense  | 75                                |
| Tree Service expense   | 900                               |
| Insurance expense  | 1,104                             |
| Miscellaneous  | 363                               |
| Clerk's bond   | <u>160</u>                        |
| <br>Total Cash Disbursements   | <br><u>27,341</u>                 |
| <br>Total Cash Receipts Over Cash Disbursements  | <br><u>5,478</u>                  |
| <br><b>Other Financing Receipts/(Disbursements):</b>   |                                   |
| Loan proceeds  | 1,500                             |
| Loan principal and interest payments   | <u>(1,601)</u>                    |
| <br>Total Other Financing Receipts/(Disbursements)   | <br><u>(101)</u>                  |
| <br>Excess of Cash Receipts and Other Financing<br>Receipts Over Cash Disbursements<br>and Other Financing Disbursements | <br><br><br>5,377                 |
| <br>Cash Balance, January 1  | <br><u>59,816</u>                 |
| <br><b>Cash Balance, December 31</b>   | <br><b><u><u>\$65,193</u></u></b> |

*The notes to the financial statements are an integral part of this statement.*

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1998**

|   |                               |
|---|-------------------------------|
| <b>Cash Receipts:</b>                       |                               |
| Local Taxes                                 | \$18,226                      |
| Foundations                                 | 1,817                         |
| Opening Fees                                | 4,450                         |
| Sale of Lots                                | 2,300                         |
| Interest                                    | 3,367                         |
| Miscellaneous                               | <u>1,684</u>                  |
| Total Cash Receipts                         | <u>31,844</u>                 |
| <b>Cash Disbursements:</b>                  |                               |
| Salaries and Benefits                       | 20,827                        |
| Supplies                                    | 2,301                         |
| Repairs and Maintenance                     | 485                           |
| Contract Labor                              | 1,635                         |
| Utilities                                   | 1,348                         |
| Audit expenses                              | 2,050                         |
| Workers' Compensation                       | 294                           |
| Vehicle expense                             | 271                           |
| Insurance expense                           | 1,099                         |
| Miscellaneous                               | 426                           |
| Capital Outlay                              | <u>3,115</u>                  |
| Total Cash Disbursements                    | <u>33,851</u>                 |
| Total Cash Disbursements Over Cash Receipts | (2,007)                       |
| Cash Balance, January 1                     | <u>61,823</u>                 |
| <b>Cash Balance, December 31</b>            | <b><u><u>\$59,816</u></u></b> |

*The notes to the financial statements are an integral part of this statement.*



**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Pleasant View Union Cemetery, Fulton County, (the Cemetery) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Cemetery is directed by an appointed three-member Board of Trustees. The Board is appointed by one member from the Gorham Township Trustees, one member from the Village of Fayette Council, and one at-large member appointed by the two previously named members. The Cemetery provides grounds maintenance, opening and closing of graves, and the sale of grave lots.

The Cemetery's management believes these financial statements present all activities for which the Cemetery is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash**

Certificates of deposit are valued at cost.

**D. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**2. EQUITY IN POOLED CASH**

The Cemetery maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 follows:

|                         | <u>1999</u> | <u>1998</u> |
|-------------------------|-------------|-------------|
| Demand deposits         | \$8,409     | \$2,998     |
| Certificates of deposit | 56,784      | 56,818      |
| Total deposits          | \$65,193    | \$59,816    |

Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**3. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Cemetery.

**4. RETIREMENT SYSTEMS**

The Cemetery's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 1999.

**5. RISK MANAGEMENT**

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON  
INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Pleasant View Union Cemetery  
Fulton County  
PO Box 31  
Fayette, Ohio 43521-0031

To the Board of Trustees,

We have audited the accompanying financial statements of Pleasant View Union Cemetery, Fulton County, Ohio, (the Cemetery) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated April 25, 2000. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Cemetery's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Cemetery's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Cemetery in a separate letter dated April 25, 2000.

This report is intended for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

April 25, 2000



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**PLEASANT VIEW UNION CEMETERY**

**FULTON COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 16, 2000**