



**UNION HILL TOWNSHIP JOINT CEMETERY  
WOOD COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



**UNION HILL TOWNSHIP JOINT CEMETERY  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Union Hill Township Joint Cemetery  
Wood County  
18745 Brim Road  
Bowling Green, Ohio 43402-9318

To the Board of Trustees:

We have audited the accompanying financial statements of Union Hill Township Joint Cemetery, Wood County, Ohio, (the Cemetery) as of and for the years ended December 31, 1999 and December 31, 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 combined fund cash balances of the Cemetery as of December 31, 1999 and December 31, 1998, and its combined 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 July 27, 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

July 27, 2000

**UNION HILL TOWNSHIP JOINT CEMETERY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Type</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$12,000		\$12,000
Charges for Services	10,225		10,225
Sale of Lots	4,125		4,125
Interest		\$41	41
Miscellaneous	11		11
	<u>26,361</u>	<u>41</u>	<u>26,402</u>
<b>Total Cash Receipts</b>			
	<u>26,361</u>	<u>41</u>	<u>26,402</u>
<b>Cash Disbursements:</b>			
Current:			
Salaries	18,330		18,330
Supplies	523		523
Public Employees' Retirement	1,916		1,916
Workers' Compensation	987		987
Miscellaneous	788		788
	<u>22,544</u>		<u>22,544</u>
<b>Total Disbursements</b>			
	<u>22,544</u>		<u>22,544</u>
<b>Total Receipts Over Disbursements</b>			
	<u>3,817</u>	<u>41</u>	<u>3,858</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		1,847	1,847
Transfers-Out	(1,847)		(1,847)
	<u>(1,847)</u>	<u>1,847</u>	<u></u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
	<u>(1,847)</u>	<u>1,847</u>	<u></u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	1,970	1,888	3,858
<b>Fund Cash Balances January 1</b>	<u>3,726</u>	<u>14,033</u>	<u>17,759</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$5,696</u></u>	<u><u>\$15,921</u></u>	<u><u>\$21,617</u></u>

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

**UNION HILL TOWNSHIP JOINT CEMETERY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Type</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$12,000		\$12,000
Charges for Services	6,675		6,675
Sale of Lots	1,850		1,850
Interest		\$31	31
Miscellaneous	1,432		1,432
	<u>21,957</u>	<u>31</u>	<u>21,988</u>
<b>Total Cash Receipts</b>			
	<u>21,957</u>	<u>31</u>	<u>21,988</u>
<b>Cash Disbursements:</b>			
Current:			
Salaries	16,850		16,850
Contracts - Services	2,801		2,801
Public Employees' Retirement	1,906		1,906
Workers' Compensation	270		270
Miscellaneous	854		854
	<u>22,681</u>		<u>22,681</u>
<b>Total Disbursements</b>			
	<u>22,681</u>		<u>22,681</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(724)</u>	<u>31</u>	<u>(693)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		740	740
Transfers-Out	(740)		(740)
	<u>(740)</u>	<u>740</u>	
<b>Total Other Financing Receipts/(Disbursements)</b>			
	<u>(740)</u>	<u>740</u>	
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(1,464)</u>	<u>771</u>	<u>(693)</u>
<b>Fund Cash Balances January 1</b>	<u>5,190</u>	<u>13,262</u>	<u>18,452</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$3,726</u></u>	<u><u>\$14,033</u></u>	<u><u>\$17,759</u></u>

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



**UNION HILL TOWNSHIP JOINT CEMETERY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Union Hill Township Joint Cemetery, Wood 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 the Trustees of Center, Plain, and Middleton Townships. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery). 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. Fund Accounting**

The Cemetery uses fund accounting to segregate cash that is restricted as to use. The Cemetery classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Fiduciary Funds (Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Cemetery is acting in an agency capacity. The Cemetery had the following significant Fiduciary Funds:

Perpetual Care Fund - This fund receives 20% of lot sales and 10% of open/close fees as well as interest from fund investments. Proceeds are used to maintain grave sites.

**UNION HILL TOWNSHIP JOINT CEMETERY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**E. 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. The carrying amount of cash at December 31 follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$9,319	\$5,538
Certificates of deposit	<u>12,298</u>	<u>12,221</u>
Total deposits	<u><u>\$21,617</u></u>	<u><u>\$17,759</u></u>

Deposits are insured by the Federal Depository Insurance Corporation.

**3. RETIREMENT SYSTEMS**

The Cemetery's officials and 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.

**4. RISK MANAGEMENT**

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions



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

Union Hill Township Joint Cemetery  
Wood County  
18745 Brim Road  
Bowling Green, Ohio 43402-9318

To the Board of Trustees:

We have audited the accompanying financial statements of Union Hill Township Joint Cemetery, Wood County, Ohio, (the Cemetery) as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated July 27, 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 another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Cemetery in a separate letter dated July 27, 2000.

Union Hill Township Joint Cemetery  
Wood County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

July 27, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**UNION HILL TOWNSHIP JOINT CEMETERY**

**WOOD 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  
SEPTEMBER 19, 2000**