



**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**



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

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**STATE OF OHIO**



**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Antrim Eden Nevada Joint Cemetery  
Wyandot County  
102 W. South Street  
Nevada, Ohio 44849

To the Board of Trustees:

We have audited the accompanying financial statements of Antrim Eden Nevada Joint Cemetery, Wyandot County, Ohio, (the Cemetery) as of and for the years ended December 31, 2000 and December 31, 1999. 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 audit 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 audit 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 audit provides 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, 2000 and December 31, 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

As described in Note 5, effective in 1999, the Cemetery reclassified certain cash and investments from the Trust Fund classification to the General Fund.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 6, 2001 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

**JIM PETRO**  
Auditor of State

April 6, 2001

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**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>General</b>
<b>Cash Receipts:</b>	
Intergovernmental	\$3,950
Charges for Services	11,960
Sale of Lots	5,125
Interest	3,871
Miscellaneous	67
Total Cash Receipts	24,973
<b>Cash Disbursements:</b>	
Current:	
Salaries	9,334
Equipment	580
Contracts - Repair	1,686
Contracts - Services	2,500
Public Employees' Retirement	1,094
Miscellaneous	2,377
Total Cash Disbursements	17,571
Total Cash Receipts Over Cash Disbursements	7,402
Fund Cash Balance, January 1, 2000	68,624
<b>Fund Cash Balance, December 31, 2000</b>	<b>\$76,026</b>

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

**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - NONEXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Nonexpendable Trust</u>
<b>Cash Receipts:</b>	
Interest	<u>\$581</u>
<b>Cash Disbursements:</b>	
Current:	
Total Disbursements	<u>0</u>
Total Cash Receipts Over Cash Disbursements	581
Fund Cash Balances, January 1, 2000	<u>10,932</u>
<b>Fund Cash Balances, December 31, 2000</b>	<b><u><u>\$11,513</u></u></b>

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



**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

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

	<b>General</b>
<b>Cash Receipts:</b>	
Intergovernmental	\$2,350
Charges for Services	8,070
Sale of Lots	4,887
Interest	3,583
Miscellaneous	36
Total Cash Receipts	18,926
<b>Cash Disbursements:</b>	
Current:	
Salaries	7,660
Equipment	3,848
Contracts - Repair	2,221
Contracts - Services	1,725
Public Employees' Retirement	1,133
Miscellaneous	2,579
Total Cash Disbursements	19,166
Total Cash Receipts (Under) Cash Disbursements	(240)
<b>Other Financing (Disbursements):</b>	
Transfers-Out	(279)
Excess of Cash Receipts (Under) Cash Disbursements and Other Financing Disbursements	(519)
Fund Cash Balance, January 1, 1999	69,143
<b>Fund Cash Balance, December 31, 1999</b>	<b>\$68,624</b>

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

**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - NONEXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Nonexpendable Trust</u>
<b>Cash Receipts:</b>	
Interest	<u>\$555</u>
<b>Cash Disbursements:</b>	
Current:	
Total Cash Disbursements	<u>54</u>
Total Cash Receipts Over Cash Disbursements	<u>501</u>
<b>Other Financing Receipts:</b>	
Transfers-In	<u>279</u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	780
Fund Cash Balances, January 1, 1999	<u>10,152</u>
<b>Fund Cash Balances, December 31, 1999</b>	<u><u><b>\$10,932</b></u></u>

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

**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Antrim Eden Nevada Joint Cemetery, Wyandot 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 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 and Investments**

Certificates of deposit are valued at cost. The stock is valued at market price on the date donated.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

**D. Fund Accounting**

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

**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.

**Fiduciary Funds (Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements. The Cemetery had the following significant fiduciary funds:

Smith Land Fund - This fund receives interest from investments.

Mausoleum Trust Fund - This fund receives interest from investments.

**ANTRIM EDEN NEVADA CEMETERY  
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 AND INVESTMENTS**

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

	<u>2000</u>	<u>1999</u>
Deposits	\$14,609	\$10,416
Stock	400	400
Certificates of deposit	<u>72,530</u>	<u>68,740</u>
Total deposits	<u>\$87,539</u>	<u>\$79,556</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**3. 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 2000 and 1999, the Cemetery's employees contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries from January 1, 1999 to June 30, 2000. Due to a rollback in employer contribution rates, this amount was reduced to 8.13% from July 1, 2000 to December 31, 2000. The Cemetery has paid all contributions required through December 31, 2000.

**4. RISK MANAGEMENT**

The Cemetery has obtained commercial insurance for comprehensive property and general liability.

**ANTRIM EDEN NEVADA CEMETERY  
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**5. FUND RECLASSIFICATION**

A fund reclassification is required for the Cemetery's Endowment Trust Fund to properly reflect its intended purpose. The fund should be reported as part of the general fund. The effect of this fund reclassification on beginning fund cash balances reported as of January 1, 1999 is as follows:

	General Fund	Nonexpendable Trust Funds
Cash fund balance as previously reported	\$21,580	\$57,715
Fund reclassification	<u>47,563</u>	<u>(47,563)</u>
Restated cash fund balance at January 1, 1999	<u>\$69,143</u>	<u>\$10,152</u>

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

Antrim Eden Nevada Joint Cemetery  
Wyandot County  
102 W. South Street  
Nevada, Ohio 44849

To the Board of Trustees:

We have audited the accompanying financial statements of Antrim Eden Nevada Joint Cemetery, Wyandot County, Ohio (the Cemetery), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated April 6, 2001 wherein we noted that the Cemetery reclassified certain assets to the General Fund. We conducted our audit 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 the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit 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*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Cemetery in a separate letter dated April 6, 2001.

### 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Cemetery's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2000-30288-001.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We also 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 6, 2001.

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.

**JIM PETRO**  
Auditor of State

April 6, 2001



**ANTRIM EDEN NEVADA CEMETERY  
WYANDOT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND DECEMBER 31, 1999**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING NUMBER 2000-30288-001**

To properly record the Cemetery's financial activity using fund accounting, the Cemetery should utilize a cash journal, receipts ledger, and expenditures (appropriation) ledger. The cash journal should reflect all of the receipts and expenditures of the Cemetery for all funds. The total of all fund balances must reconcile with the cash balance, the total of all fund receipts must reconcile with the total cash receipts, and the total of all fund expenditures must reconcile with the cash expenditures. The receipts ledger should be maintained by revenue source and reflect all of the Cemetery's receipts. The expenditures ledger should be maintained by expenditure type and reflect all of the Cemetery's expenditures. The monthly bank reconciliation should be performed in total for all funds and all bank accounts.

Currently, the Cemetery maintains a separate cash ledger for each bank account and records bank activity rather than fund activity. In addition, the ledgers are not completely and accurately maintained. In 1999 and 2000, \$952 in deposits were not recorded in the ledger and \$1,922 of interest earned was not recorded in the ledger.

We recommend the Clerk of the Cemetery maintain the ledgers to reflect proper fund accounting. All transactions should be recorded timely and monthly reconciliations should be performed to include all bank accounts and certificates of deposit. If necessary, the Clerk should obtain training on fund accounting.





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**ANTRIM EDEN NEVADA JOINT CEMETERY**

**WYANDOT 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 15, 2001**