



**GENEVA UNION CEMETERY DISTRICT  
ASHTABULA COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



**GENEVA UNION CEMETERY DISTRICT  
ASHTABULA COUNTY**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Geneva Union Cemetery District  
Ashtabula County  
76 Ansel Road  
Geneva, Ohio 44041

To the Board of Trustees:

We have audited the accompanying financial statements of Geneva Union Cemetery District, Ashtabula 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 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 and 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

May 8, 2001

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**GENEVA UNION CEMETERY DISTRICT  
ASHTABULA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND NON EXPENDABLE TRUST FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Governmental Fund Type</b>	<b>Fiduciary Fund Type</b>	<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Non Expendable Trust</b>	
<b>Cash Receipts:</b>			
Local Taxes	\$79,698		\$79,698
Intergovernmental	8,616		8,616
Sale of Lots	18,425		18,425
Licenses and Permits	29,316		29,316
Interest	3,172	856	4,028
Miscellaneous	118		118
	<u>139,345</u>	<u>856</u>	<u>140,201</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Salaries	71,553		71,553
Supplies	1,038		1,038
Equipment	5,407		5,407
Contracts - Repair	695		695
Public Employees' Retirement	8,214		8,214
Workers' Compensation	1,643		1,643
Miscellaneous	17,936		17,936
Capital Outlay	38,316	957	39,273
	<u>144,802</u>	<u>957</u>	<u>145,759</u>
<b>Total Disbursements</b>			
Total Receipts Over/(Under) Disbursements	(5,457)	(101)	(5,558)
Fund Cash Balances January 1	<u>101,794</u>	<u>16,485</u>	<u>118,279</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$96,337</u></b>	<b><u>\$16,384</u></b>	<b><u>\$112,721</u></b>

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

**GENEVA UNION CEMETERY DISTRICT  
ASHTABULA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND NON EXPENDABLE TRUST FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Non Expendable Trust</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$74,682		\$74,682
Intergovernmental	7,914		7,914
Sale of Lots	16,924		16,924
Licenses and Permits	26,642		26,642
Interest	2,903	963	3,866
Miscellaneous	792		792
	<u>129,857</u>	<u>963</u>	<u>130,820</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Salaries	64,058		64,058
Supplies	1,244		1,244
Equipment	12,575		12,575
Contracts - Repair	1,443		1,443
Public Employees' Retirement	8,714		8,714
Workers' Compensation	3,854		3,854
Miscellaneous	19,015		19,015
Capital Outlay	26,282	927	27,209
	<u>137,185</u>	<u>927</u>	<u>138,112</u>
<b>Total Disbursements</b>			
Total Receipts Over/(Under) Disbursements	(7,328)	36	(7,292)
Fund Cash Balances, January 1	<u>109,122</u>	<u>16,449</u>	<u>125,571</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$101,794</u></b>	<b><u>\$16,485</u></b>	<b><u>\$118,279</u></b>

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



**GENEVA UNION CEMETERY DISTRICT  
ASHTABULA COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Geneva Union Cemetery District , Ashtabula 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 City of Geneva, Village of Geneva-on-the Lake and Geneva Township. 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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.

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:

**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. Non-Expendable Trust Funds**

These funds account for trust principal which may not be expended. Only interest earned on the principal may be used for trust operations. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

**GENEVA UNION CEMETERY DISTRICT  
ASHTABULA COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process**

The Cemetery budgets each fund annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Board annually approves an appropriation measure and any subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**F. 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.

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Cemetery.

**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>1999</u>	<u>2000</u>
Demand deposits	\$ 60,130	\$ 52,796
Certificates of deposit	58,149	59,925
	118,279	112,721
Total deposits	118,279	112,721

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by the financial institution's public entity deposit pool.

**GENEVA UNION CEMETERY DISTRICT  
ASHTABULA COUNTY**

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and December 31, 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 123,744	\$ 139,345	\$ 15,601
Trust Funds	856	856	0
Total	124,600	140,201	15,601

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 221,423	\$ 144,802	\$ 76,621
Trust Funds	957	957	0
Total	222,380	145,759	76,621

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 123,567	\$ 129,857	\$ 6,290
Trust Funds	963	963	0
Total	124,530	130,820	6,290

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 225,596	\$ 137,185	\$ 88,411
Trust Funds	927	927	0
Total	226,523	138,112	88,411

**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.

PERS members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% in 1999 and 10.84% in 2000 of participants gross salaries. The Village has paid all contributions required through December 31, 2000.

**GENEVA UNION CEMETERY DISTRICT  
ASHTABULA COUNTY**

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

**5. 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 ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

Geneva Union Cemetery District  
Ashtabula County  
76 Ansel Road  
Geneva, Ohio 44041

To the Board of Trustees:

We have audited the accompanying financial statements of Geneva Union Cemetery District, Ashtabula County, (the Cemetery), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated May 8, 2001. 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 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 one immaterial instance of noncompliance that we have reported to management of the Cemetery in a separate letter dated May 8, 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. 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 May 8, 2001.

Geneva Union Cemetery District  
Ashtabula 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.

**Jim Petro**  
Auditor of State

May 8, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**GENEVA UNION CEMETERY DISTRICT**

**ASHTABULA 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  
JUNE 12, 2001**