



**HARRISON TOWNSHIP UNION CEMETERY
PERRY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

HARRISON TOWNSHIP UNION CEMETERY
PERRY COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Harrison Township Union Cemetery
Perry County
11650 Tunnel Hill Road
Crooksville, Ohio 43731

To the Board of Trustees:

We have audited the accompanying financial statements of the Harrison Township Union Cemetery, Perry County, Ohio (the Cemetery), as of and for the years ended December 31, 2000 and 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 fund cash balances of the Harrison Township Union Cemetery, Perry County, as of December 31, 2000 and 1999, 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 27, 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 27, 2001

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**HARRISON TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Nonexpendable Trust</u>	
Cash Receipts:				
Intergovernmental	\$ 24,500	\$	\$	\$ 24,500
Charges for Services	6,950			6,950
Royalties	471			471
Tower Lease	2,100	1,750		3,850
Sale of Lots	350			350
Reimbursements	402			402
Miscellaneous	3,760			3,760
Interest	1,441	52	6	1,499
	<u>39,974</u>	<u>1,802</u>	<u>6</u>	<u>41,782</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Salaries and Taxes	14,100			14,100
Supplies	168			168
Tools and Equipment	3,900			3,900
Utilities	2,936			2,936
Contracts - Services	10,728			10,728
Public Employees' Retirement	2,988			2,988
Miscellaneous	2,825	3,750		6,575
	<u>37,645</u>	<u>3,750</u>	<u>0</u>	<u>41,395</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>2,329</u>	<u>(1,948)</u>	<u>6</u>	<u>387</u>
Fund Cash Balances, January 1	<u>4,514</u>	<u>4,082</u>	<u>27,281</u>	<u>35,877</u>
Fund Cash Balances, December 31	<u>\$ 6,843</u>	<u>\$ 2,134</u>	<u>\$ 27,287</u>	<u>\$ 36,264</u>

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

**HARRISON TOWNSHIP UNION CEMETERY
PERRY COUNTY**

**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 Types</u>		<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Nonexpendable Trust</u>	
Cash Receipts:				
Intergovernmental	\$ 18,000	\$	\$	\$ 18,000
Charges for Services	9,300			9,300
Royalties	482			482
Tower Lease	700	3,500		4,200
Sale of Lots	1,050			1,050
Reimbursements	278			278
Miscellaneous	2,790			2,790
Interest	1,437	70	6	1,513
	<u>34,037</u>	<u>3,570</u>	<u>6</u>	<u>37,613</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Salaries and Taxes	12,652			12,652
Supplies	138			138
Tools and Equipment	2,337			2,337
Utilities	3,191			3,191
Contracts - Services	10,482			10,482
Public Employees' Retirement	2,293			2,293
Miscellaneous	2,903	2,790		5,693
	<u>33,996</u>	<u>2,790</u>	<u>0</u>	<u>36,786</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>41</u>	<u>780</u>	<u>6</u>	<u>827</u>
Fund Cash Balances, January 1	<u>4,473</u>	<u>3,302</u>	<u>27,275</u>	<u>35,050</u>
Fund Cash Balances, December 31	<u>\$ 4,514</u>	<u>\$ 4,082</u>	<u>\$ 27,281</u>	<u>\$ 35,877</u>

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

**HARRISON TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Harrison Township Union Cemetery, Perry 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 and an appointed Clerk/Treasurer. The Board is appointed by the Village of Crooksville and the Harrison Township Trustees. The Cemetery provides grounds maintenance, opening and closing of graves and 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. Demand deposit accounts include a checking account and savings account.

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. Special Revenue Fund

This fund is used to account for proceeds for specific sources (other than from trusts) that are restricted to expenditure for specific purposes. The Cemetery had the following Special Revenue Fund:

Equipment Fund - This fund receives interest and other contributions to purchase equipment.

**HARRISON TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Fiduciary Funds

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Cemetery to maintain the corpus of the trust, the fund is classified as a Nonexpendable Trust Fund. The Cemetery had the following Nonexpendable Trust Fund:

Cemetery Bequest Fund - This fund is used to account for the corpus of the trusts given to the Cemetery for perpetual care of cemetery lots.

E. Budgetary Process

The Cemetery is not required to follow the budgetary requirements under Ohio Revised Code Chapter 5705. Accordingly, no budgetary information is presented.

F. Property, Plant and Equipment

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

2. PRIOR PERIOD ADJUSTMENT

The fund cash balance for the General Fund as reported at December 31, 1998, was increased by \$3,000 and the fund cash balance for the Cemetery Bequest Fund as reported at December 31, 1998, was decreased by \$3,000 to reflect the proper classification of the Cemetery's certificates of deposit.

3. EQUITY IN POOLED CASH AND INVESTMENTS

The Cemetery maintains a cash and investment pool used for 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>
Demand deposits	\$ 3,843	\$ 1,514
Savings accounts	2,421	4,363
Certificates of deposits	<u>30,000</u>	<u>30,000</u>
Total deposits	<u>\$ 36,264</u>	<u>\$ 35,877</u>

Deposits: Deposits, including savings accounts and certificates of deposit, are insured by the Federal Deposit Insurance Corporation.

**HARRISON TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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

4. RETIREMENT SYSTEM

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, PERS members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2000.

5. RISK MANAGEMENT

The Cemetery has obtained commercial coverage for the following risks:

- General liability and casualty
- Equipment
- Property

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

Harrison Township Union Cemetery
Perry County
11650 Tunnel Hill Road
Crooksville, Ohio 43731

To the Board of Trustees:

We have audited the accompanying financial statements of the Harrison Township Union Cemetery, Perry County, Ohio (the Cemetery), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 27, 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 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 the management of the Cemetery in a separate letter dated April 27, 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 the management of the Cemetery in a separate letter dated April 27, 2001.

Harrison Township Union Cemetery
Perry County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
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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 27, 2001



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HARRISON TOWNSHIP UNION CEMETERY

PERRY 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 19, 2001**