



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

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**STATE OF OHIO**



**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Germantown Union Cemetery  
Montgomery County  
11179 State Route 725 West  
Germantown, Ohio 45327-9761

To the Board of Trustees:

We have audited the accompanying financial statements of Germantown Union Cemetery, Montgomery County (the Cemetery) as of and for the years ended December 31, 2001 and 2000. 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 auditing standards generally accepted in the United States of America 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 Germantown Union Cemetery, Montgomery County, as of December 31, 2001 and 2000, 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 24, 2002, 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 the management, 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".

**Jim Petro**  
Auditor of State

July 24, 2002

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**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**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, 2001**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>				
Local Taxes		\$50,176		\$50,176
Intergovernmental		5,924		5,924
Charges for Services	\$26,555			26,555
Sale of Lots	14,140			14,140
Interest	2,786		\$904	3,690
Miscellaneous	11,555		20,000	31,555
Total Cash Receipts	<u>55,036</u>	<u>56,100</u>	<u>20,904</u>	<u>132,040</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	38,595	63,136		101,731
Capital Outlay	122,588			122,588
Total Disbursements	<u>161,183</u>	<u>63,136</u>	<u>0</u>	<u>224,319</u>
Total Receipts Over/(Under) Disbursements	<u>(106,147)</u>	<u>(7,036)</u>	<u>20,904</u>	<u>(92,279)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds of Bonds	102,764			102,764
Total Other Financing Receipts/(Disbursements)	<u>102,764</u>	<u>0</u>	<u>0</u>	<u>102,764</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(3,383)	(7,036)	20,904	10,485
Fund Cash Balances, January 1	<u>13,422</u>	<u>13,194</u>	<u>0</u>	<u>26,616</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$10,039</b></u>	<u><b>\$6,158</b></u>	<u><b>\$20,904</b></u>	<u><b>\$37,101</b></u>

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

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Non-Expendable Trust</u>
<b>Cash Receipts:</b>	
Sale of Lots	\$1,566
Interest	16
	<hr/>
Total Cash Receipts	1,582
	<hr/>
<b>Cash Disbursements:</b>	
Current:	
Miscellaneous	3
	<hr/>
Total Disbursements	3
	<hr/>
Total Receipts Over/(Under) Disbursements	1,579
	<hr/>
Fund Cash Balances, January 1	42,747
	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$44,326</u></u></b>

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

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

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

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes		\$50,335	\$50,335
Intergovernmental	\$234	5,889	6,123
Charges for Services	21,969		21,969
Sale of Lots	13,003		13,003
Interest	1,958		1,958
Miscellaneous	10,100		10,100
	<u>47,264</u>	<u>56,224</u>	<u>103,488</u>
Total Cash Receipts			
<b>Cash Disbursements:</b>			
Current:			
General Government	47,782	41,596	89,378
Capital Outlay	474		474
	<u>48,256</u>	<u>41,596</u>	<u>89,852</u>
Total Disbursements			
Total Receipts Over/(Under) Disbursements	<u>(992)</u>	<u>14,628</u>	<u>13,636</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Advances-In	10,000	6,000	16,000
Transfers-Out	(45)		(45)
Advances-Out	(6,000)	(10,000)	(16,000)
	<u>3,955</u>	<u>(4,000)</u>	<u>(45)</u>
Total Other Financing Receipts/(Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	2,963	10,628	13,591
Fund Cash Balances, January 1	<u>10,459</u>	<u>2,566</u>	<u>13,025</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$13,422</u></b>	<b><u>\$13,194</u></b>	<b><u>\$26,616</u></b>

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

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

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

	<b>Non-Expendable Trust</b>
<b>Cash Receipts:</b>	
Sale of Lots	\$1,400
Interest	23
	1,423
Total Cash Receipts	1,423
<b>Cash Disbursements:</b>	
Current:	
Miscellaneous	1
	1
Total Disbursements	1
Total Receipts Over/(Under) Disbursements	1,422
<b>Other Financing Receipts/(Disbursements):</b>	
Transfers-In	45
	45
Total Other Financing Receipts/(Disbursements)	45
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	1,467
Fund Cash Balances, January 1	41,280
<b>Fund Cash Balances, December 31</b>	<b>\$42,747</b>

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

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Germantown Union Cemetery, Montgomery 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 German Township and the Village of Germantown. 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**

Demand deposits and Certificates of Deposit are valued at cost.

**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 Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Cemetery had the following significant Special Revenue Funds:

**Cemetery Fund** – This fund receives levy proceeds for operating the Germantown Union Cemetery.

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

**3. Fiduciary Funds (Trust and Agency 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:

**Cemetery Bequest Fund** – Expendable Trust Fund – This fund receives donated amounts that are used for acquisition and development of burial ground land.

**Perpetual Care Fund** – Non-Expendable Trust Fund - This fund receives a portion of the receipts from all grave sales. Investment earnings are used for the maintenance of graves.

**E. Budgetary Process**

The Cemetery budgets each fund annually.

**1. Appropriations**

Budgetary expenditures 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. Appropriations lapse at year end.

**2. Estimated Resources**

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

**3. Encumbrances**

The Cemetery reserves (encumbers) appropriations when commitments are made.

A summary of 2001 and 2000 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.

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**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:

	2001	2000
Demand deposits	\$17,824	\$28,140
Certificates of deposit	63,603	41,223
Total deposits	\$81,427	\$69,363

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$155,200	\$157,800	\$2,600
Special Revenue	55,798	56,100	302
Fiduciary (Trust Funds)	23,050	22,486	(564)
Total	\$234,048	\$236,386	\$2,338

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$167,100	\$161,183	\$5,917
Special Revenue	67,850	63,136	4,714
Fiduciary (Trust Funds)	20,005	3	20,002
Total	\$254,955	\$224,322	\$30,633

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$57,000	\$57,264	\$264
Special Revenue	60,796	62,224	1,428
Fiduciary (Trust Funds)	1,620	1,468	(152)
Total	\$119,416	\$120,956	\$1,540

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$63,095	\$54,301	\$8,794
Special Revenue	61,513	51,596	9,917
Fiduciary (Trust Funds)	5	1	4
Total	\$124,613	\$105,898	\$18,715

**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 2001 and 2000, PERS employee members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced employer contributions to 8.13% effective July 1, 2000 through December 31, 2000. The Cemetery has paid all contributions required through December 31, 2001.

**5. RISK MANAGEMENT**

**Commercial Insurance**

The Germantown Union Cemetery has obtained commercial insurance for the following risks:

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

**6. DEBT**

January 5, 2001, German Township issued debt on behalf of the Germantown Union Cemetery for the purpose of constructing a Garage and Office complex for the use of the Germantown Union Cemetery in the amount of \$100,000 maturing January 5, 2011 with the interest rate of 6.5%.



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

Germantown Union Cemetery  
Montgomery County  
11179 State Route 725 West  
Germantown, Ohio 45327-9761

To the Board of Trustees:

We have audited the accompanying financial statements of Germantown Union Cemetery (the Cemetery) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated July 24, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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.

**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 a 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 24, 2002.

Germantown Union Cemetery  
Montgomery County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of the management and 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 fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

July 24, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**GERMANTOWN UNION CEMETERY**

**MONTGOMERY 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  
AUGUST 27, 2002**