



**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Antwerp-Carryall Township Cemetery
Paulding County
5387 County Road 180
P.O. Box 901
Antwerp, Ohio 45813-0901

To the Board of Trustees:

We have audited the accompanying financial statements of the Antwerp-Carryall Township Cemetery, Paulding 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 audits.

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, 2000 and 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 February 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.

Antwerp-Carryall Township Cemetery
Paulding County
Report of Independent Accountants
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This report is intended solely for the information and use of the audit committee, 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

February 6, 2001

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING 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, 2000**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Fiduciary Funds</u>	
Cash Receipts:			
Intergovernmental	\$14,575		\$14,575
Charges for Services	5,215		5,215
Sale of Lots	4,250		4,250
Prepaid Openings		\$225	225
Interest	933	2,433	3,366
Miscellaneous	1,284		1,284
	<u>26,257</u>	<u>2,658</u>	<u>28,915</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Salaries and Fringe Benefits	21,933		21,933
Supplies	716		716
Contracts - Services	5,135		5,135
Miscellaneous	673		673
	<u>28,457</u>		<u>28,457</u>
Total Disbursements			
Total Receipts Over/(Under) Disbursements	(2,200)	2,658	458
Fund Cash Balances, January 1	<u>17,445</u>	<u>43,835</u>	<u>61,280</u>
Fund Cash Balances, December 31	<u>\$15,245</u>	<u>\$46,493</u>	<u>\$61,738</u>

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

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING 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, 1999**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Fiduciary Funds</u>	
Cash Receipts:			
Intergovernmental	\$14,943		\$14,943
Charges for Services	4,765		4,765
Sale of Lots	690		690
Interest	1,167	1,852	3,019
Miscellaneous	730		730
	<hr/>		<hr/>
Total Cash Receipts	22,295	1,852	24,147
	<hr/>		<hr/>
Cash Disbursements:			
Current:			
Salaries and Fringe Benefits	22,378		22,378
Supplies	2,540		2,540
Contracts - Services	8,826	675	9,501
Miscellaneous	560		560
	<hr/>		<hr/>
Total Disbursements	34,304	675	34,979
	<hr/>		<hr/>
Total Receipts Over/(Under) Disbursements	(12,009)	1,177	(10,832)
	<hr/>		<hr/>
Fund Cash Balances, January 1	29,454	42,658	72,112
	<hr/>		<hr/>
Fund Cash Balances, December 31	<u>\$17,445</u>	<u>\$43,835</u>	<u>\$61,280</u>

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

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Antwerp-Carryall Township Cemetery, Paulding 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 Village of Antwerp and Carryall 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.

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 investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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. 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:

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING COUNTY**

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

Expendable Trust Fund - This fund is used to account for prepayments received for grave openings.

Nonexpendable Trust Fund - This fund is used to account for the establishment of an endowment. The expenditures against the endowment are restricted fo funds interest earnings.

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>
Demand deposits	\$6,611	\$6,244
Savings Account	1,955	1,695
Certificates of deposit	6,726	6,347
Total deposits	15,292	14,286
STAR Ohio	46,446	46,994
Total deposits and investments	\$61,738	\$61,280

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

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

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, PERS members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries. The Cemetery was given a temporary rollback rate to 8.13% for the last half of 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.



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

Antwerp-Carryall Township Cemetery
Paulding County
5387 County Road 180
P.O. Box 901
Antwerp, Ohio 45813-0901

To the Board of Trustees:

We have audited the accompanying financial statements of the Antwerp-Carryall Township Cemetery, Paulding County, Ohio, (the Cemetery) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated February 6, 2001. 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 audits, 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 February 6, 2001.

Antwerp-Carryall Township Cemetery
Paulding 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 the audit committee, 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

February 6, 2001



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ANTWERP-CARRYALL TOWNSHIP CEMETERY

PAULDING 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
MARCH 6, 2001**