



**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY
PERRY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

New Lexington-Pike Township Union Cemetery
Perry County
440 Swigart Street
New Lexington, Ohio 43764

To the Board of Trustees:

We have audited the accompanying financial statements of the New Lexington-Pike 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 cash balances of the New Lexington-Pike Township Union Cemetery, Perry County, as of December 31, 2000 and 1999, and its cash receipts and cash 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 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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**NEW LEXINGTON - PIKE 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**

	Governmental Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	General	Nonexpendable Trust	
Cash Receipts:			
Graves	\$ 29,955	\$	\$ 29,955
Lots	14,055		14,055
Intergovernmental	41,165		41,165
Interest	9,394		9,394
All Other Revenue	6,166		6,166
Total Cash Receipts	100,735	0	100,735
Cash Disbursements:			
Personal Services	78,580		78,580
Utilities	2,676		2,676
Contract Services	27,295		27,295
Supplies and Materials	5,874		5,874
Miscellaneous	3,609		3,609
Total Cash Disbursements	118,034	0	118,034
Total Cash Receipts Over/(Under) Cash Disbursements	(17,299)	0	(17,299)
Fund Cash Balances, January 1	119,547	95,366	214,913
Fund Cash Balances, December 31	\$ 102,248	\$ 95,366	\$ 197,614

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

**NEW LEXINGTON - PIKE 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**

	Governmental Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	General	Nonexpendable Trust	
Cash Receipts:			
Graves	\$ 32,710	\$	\$ 32,710
Lots	26,494		26,494
Intergovernmental	53,859		53,859
Interest	9,021		9,021
All Other Revenue	2,599	400	2,999
Total Cash Receipts	124,683	400	125,083
Cash Disbursements:			
Personal Services	80,332		80,332
Utilities	2,197		2,197
Contract Services	3,264		3,264
Supplies and Materials	12,615		12,615
Miscellaneous	2,853		2,853
Total Cash Disbursements	101,261	0	101,261
Total Cash Receipts Over/(Under) Cash Disbursements	23,422	400	23,822
Fund Cash Balances, January 1	96,125	94,966	191,091
Fund Cash Balances, December 31	\$ 119,547	\$ 95,366	\$ 214,913

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

**NEW LEXINGTON-PIKE 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 New Lexington-Pike 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. Two members of the Board of Trustees are appointed by the City of New Lexington and one from Pike Township. The Cemetery provides for the maintenance and care of a cemetery.

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. Fiduciary Fund

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 Nonexpedable Trust Fund. The Cemetery had the following Nonexpedable 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.

**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Cemetery is not required to follow the budgetary requirements under Ohio Rev. 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 statements.

G. Unpaid Vacation Leave

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Cemetery maintains a cash and investments 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	\$ 41,603	\$ 59,272
Certificates of deposit	153,919	147,399
Savings accounts	<u>2,092</u>	<u>8,242</u>
Total deposits	<u>\$ 197,614</u>	<u>\$ 214,913</u>

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation. Deposits in excess of \$100,000 were not insured by the financial institution.

3. 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.

**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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

4. RISK MANAGEMENT

The Cemetery has obtained commercial insurance for the following risks:

- General liability and casualty
- Equipment
- Vehicle
- Property

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

New Lexington-Pike Township Union Cemetery
Perry County
440 Swigart Street
New Lexington, Ohio 43764

To the Board of Trustees:

We have audited the accompanying financial statements of the New Lexington-Pike 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 6, 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 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. 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 6, 2001.

New Lexington-Pike 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 6, 2001



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NEW LEXINGTON-PIKE 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
MAY 1, 2001**