



**TRAUTWEIN JOINT TOWNSHIP CEMETERY
HIGHLAND COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001-2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**TRAUTWEIN JOINT TOWNSHIP CEMETERY
HIGHLAND COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Trautwein Joint Township Cemetery
Highland County
332 Short Street
Lynchburg, Ohio 45142

To the Board of Trustees:

We have audited the accompanying financial statements of Trautwein Joint Township Cemetery, Highland County, Ohio, (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 cash balances of the Cemetery 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 January 25, 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 our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Trautwein Joint Township Cemetery
Highland County
Report of Independent Accountants
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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

January 25, 2002

TRAUTWEIN JOINT TOWNSHIP CEMETERY
HIGHLAND COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2001

Cash Receipts:	
Intergovernmental	\$3,600
Charges for Services	<u>1,840</u>
Total Cash Receipts	<u>5,440</u>
Cash Disbursements:	
Salaries	200
Contracts - Services	2,600
Miscellaneous	<u>314</u>
Total Disbursements	<u>3,114</u>
Total Receipts Over/(Under) Disbursements	<u>2,326</u>
Fund Cash Balances, January 1	<u>8,749</u>
Fund Cash Balances, December 31	<u><u>\$11,075</u></u>

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

**TRAUTWEIN JOINT TOWNSHIP CEMETERY
HIGHLAND COUNTY**

**STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES
IN FUND CASH BALANCE GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

Cash Receipts:

Intergovernmental	\$3,600
Charges for Services	660
Interest	<u>244</u>

Total Cash Receipts	<u>4,504</u>
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Cash Disbursements:

Salaries	200
Contracts - Services	3,089
Miscellaneous	<u>138</u>

Total Disbursements	<u>3,427</u>
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Total Receipts Over/(Under) Disbursements	<u>1,077</u>
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Fund Cash Balances, January 1	<u>7,672</u>
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Fund Cash Balances, December 31	<u><u>\$8,749</u></u>
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The notes to the financial statements are an integral part of this statement.

**TRAUTWEIN JOINT TOWNSHIP CEMETERY
HIGHLAND COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Trautwein Joint Township Cemetery, Highland 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 Clark and Jefferson Townships from Clinton County and Dodson Township from Highland County. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. This accompanying financial statement presents this funding as Intergovernmental Receipts. 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 Deposits

Cemetery funds are deposited in a checking account and certificate of deposit with local commercial banks. Certificates of deposit are valued at cost.

D. Fund Accounting

The Cemetery has no funds that are required to be restricted as to use; therefore, the Cemetery classifies its funds as a General Fund. The General Fund is the general operating fund and is used to account for all financial resources.

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.

**TRAUTWEIN JOINT TOWNSHIP CEMETERY
HIGHLAND COUNTY**

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

2. EQUITY IN POOLED CASH DEPOSITS

The Cemetery maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash deposits at December 31 follows:

	<u>2001</u>	<u>2000</u>
Demand deposits	\$3,994	\$1,667
Certificates of deposit	<u>7,081</u>	<u>7,082</u>
Total deposits	<u><u>\$11,075</u></u>	<u><u>\$8,749</u></u>

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



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

Trautwein Joint Township Cemetery
Highland County
332 Short Street
Lynchburg, Ohio 45142

To the Board of Trustees:

We have audited the accompanying financial statements of Trautwein Joint Township Cemetery, Highland County, Ohio (the Cemetery), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated January 25, 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*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Cemetery in a separate letter dated January 25, 2002.

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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Cemetery's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2001-40436-001.

Trautwein Joint Township Cemetery
Highland County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
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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. 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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted another 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 January 25, 2002.

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

January 25, 2002

**TRAUTWEIN JOINT TOWNSHIP CEMETERY
HIGHLAND COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2001-40436-001

Reportable Condition

The Trautwein Joint Township Cemetery's records were in balance during 2001 and 2000; however, written reconciliations were not retained nor were reconciliations provided for audit purposes. Without performing written monthly cash reconciliations, errors could go undetected, and the records could become out of balance. We recommend that written monthly cash reconciliations be performed and retained as evidence of reconciliations being completed.

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**TRAUTWEIN JOINT TOWNSHIP CEMETERY
HIGHLAND COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001 and 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-40436-001	Cemetery Clerk did not perform monthly bank reconciliations.	No	Not corrected. This finding was reissued as Finding Number 2001-40436-001.



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TRAUTWEIN JOINT TOWNSHIP CEMETERY

HIGHLAND 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 19, 2002**