



**Auditor of State
Betty Montgomery**

**CLIFTON UNION CEMETERY
GREENE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2004.....	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2003.....	4
Notes to the Financial Statements	5
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Clifton Union Cemetery
Greene County
238 Tanyard Road
Yellow Springs, Ohio 45387

To the Board of Trustees:

We have audited the accompanying financial statements of Clifton Union Cemetery, Greene County, (the Cemetery), as of and for the years ended December 31, 2004 and 2003. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test, 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 described more fully in Note 1, the Cemetery prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America. For the year ended December 31, 2004, the Cemetery was required to present financial statements in accordance with a new reporting model. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, for the year ended December 31, 2004, we presume they are material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Cemetery's combined funds as of December 31, 2004, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Cemetery as of December 31, 2004 and 2003, 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 May 5, 2005, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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Betty Montgomery
Auditor of State

May 5, 2005

**CLIFTON UNION CEMETERY
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Opening and Closing of Graves	\$3,200		\$3,200
Sale of Lots	1,200	400	1,600
Interest	17		17
Contributions	10,000	1,000	11,000
Miscellaneous	1,362		1,362
	<hr/>		<hr/>
Total Cash Receipts	15,779	1,400	17,179
	<hr/>		<hr/>
Cash Disbursements:			
Current:			
Wages	1,200		1,200
Maintenance	12,808	272	13,080
Other	245		245
	<hr/>		<hr/>
Total Disbursements	14,253	272	14,525
	<hr/>		<hr/>
Total Receipts Over Disbursements	1,526	1,128	2,654
	<hr/>		<hr/>
Fund Cash Balances, January 1	8,177	2,500	10,677
	<hr/>		<hr/>
Fund Cash Balances, December 31	<u>\$9,703</u>	<u>\$3,628</u>	<u>13,331</u>

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

**CLIFTON UNION CEMETERY
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Opening and Closing of Graves	\$3,450	\$1,500	\$4,950
Sale of Lots	1,500		1,500
Interest	56		56
Contributions		1,000	1,000
Miscellaneous	144		144
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	5,150	2,500	7,650
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Wages	1,200		1,200
Maintenance	7,343		7,343
Other	1,845		1,845
	<hr/>	<hr/>	<hr/>
Total Disbursements	10,388		10,388
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(5,238)	2,500	(2,738)
Fund Cash Balances, January 1	13,415		13,415
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$8,177</u>	<u>\$2,500</u>	<u>\$10,677</u>

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

**CLIFTON UNION CEMETERY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Clifton Union Cemetery, Greene 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 Miami Township, Greene Township and the Village of Clifton. 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements basis of accounting. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The Cemetery deposits its receipts into a general checking account.

D. Fund Accounting

The Cemetery uses fund accounting to segregate cash that is 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 presents all financial resources except those required to be accounted for in another fund.

2. Special Revenue Fund

This fund presents proceeds from a specific source restricted to expenditure for specific purposes. The Cemetery had the following significant Special Revenue Fund:

Monument Restoration Fund -This fund receives a portion of the receipts from all grave sales. The fund's resources finance the restoration of monuments located in the cemetery.

**CLIFTON UNION CEMETERY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003**

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>2004</u>	<u>2003</u>
Demand deposits	<u>\$13,331</u>	<u>\$10,677</u>

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

3. RISK MANAGEMENT

Commercial Insurance

The Cemetery has obtained commercial insurance for the following risks:

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

4. NONCOMPLIANCE

The Cemetery did not comply with the requirement regarding Trustee meetings.



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Clifton Union Cemetery
Greene County
238 Tanyard Road
Yellow Springs, Ohio 45387

To the Board of Trustees:

We have audited the financial statements of Clifton Union Cemetery, Greene County, (the Cemetery), as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated May 5, 2005, wherein we noted the Cemetery followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Cemetery's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Cemetery's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is included in the accompanying Schedule of Findings as item 2004-001.

Clifton Union Cemetery
Greene County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the management and the Board of Trustees. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

May 5, 2005

**CLIFTON UNION CEMETERY
GREENE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003**

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

FINDING NUMBER 2004-001

Noncompliance Citation

Ohio Rev. Code Section 759.23 states in part "...the board of cemetery trustees shall have all the powers and perform the duties prescribed by sections 759.09 to 759.18, of the Revised Code, for the director of public service in cities". Although a Cemetery Board of Trustees had been established, it had not met to address the Cemetery's activity, and actions had been approved during meetings of the member Townships' Boards, by the Township Trustees.

The Cemetery's Board of Trustees should meet regularly to address its operations and review use of funds. Additionally, notice of these meetings should be made and minutes should be recorded accordingly. The Cemetery should perform these procedures to provide improved controls over Cemetery activities.



**Auditor of State
Betty Montgomery**

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CLIFTON UNION CEMETERY

GREENE 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 24, 2005**