



**CLIFTON UNION CEMETERY
GREENE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CLIFTON UNION CEMETERY
GREENE COUNTY**

TABLE OF CONTENTS

| TITLE | PAGE |
|--|-------------|
| Report of Independent Accountants | 1 |
| Statement of Cash Receipts, Cash Disbursements and Change in Fund Cash Balance - Governmental Fund Type - For the Year Ended December 31, 2000 | 3 |
| Statement of Cash Receipts, Cash Disbursements and Change in Fund Cash Balance - Governmental Fund Type - For the Year Ended December 31, 1999 | 4 |
| Notes to the Financial Statements | 5 |
| Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> | 7 |

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REPORT OF INDEPENDENT ACCOUNTANTS

Clifton Union Cemetery
Greene County
880 Dayton Street
Yellow Springs, Ohio 45387

To the Board of Trustees:

We have audited the accompanying financial statements of the Clifton Union Cemetery, Greene County, (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 described 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 fund cash balances of the Clifton Union Cemetery, Greene County, as of December 31, 2000 and 1999, 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 April 9, 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 the management, Board of Trustees and other officials authorized to receive this report under Section 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 9, 2001

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**CLIFTON UNION CEMETERY
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGE
IN FUND CASH BALANCE - GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2000**

| | <u>General</u> |
|---|-----------------------------|
| Cash Receipts: | |
| Opening and Closing of Graves | \$6,400 |
| Sale of Lots | 1,500 |
| Interest | 142 |
| | <hr/> |
| Total Cash Receipts | 8,042 |
| | |
| Cash Disbursements: | |
| Maintenance | 1,329 |
| Bank Charges | 14 |
| Other | 214 |
| | <hr/> |
| Total Cash Disbursements | 1,557 |
| | <hr/> |
| Total Receipts Over Disbursements | 6,485 |
| | |
| Fund Cash Balance, January 1, 2000 | <hr/> 10,933 |
| | |
| Fund Cash Balance, December 31, 2000 | <hr/> <hr/> \$17,418 |

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 CHANGE
IN FUND CASH BALANCE - GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | <u>General</u> |
|---|----------------|
| Cash Receipts: | |
| Opening and Closing of Graves | \$3,600 |
| Sale of Lots | 1,200 |
| Interest | 128 |
| | <hr/> |
| Total Cash Receipts | 4,928 |
| | |
| Cash Disbursements: | |
| Maintenance | 7,550 |
| Bank Charges | 10 |
| Other | 653 |
| | <hr/> |
| Total Cash Disbursements | 8,213 |
| | <hr/> |
| Total Receipts Over Disbursements | (3,285) |
| | |
| Fund Cash Balance, January 1, 1999 | <hr/> |
| | 14,218 |
| | |
| Fund Cash Balance, December 31, 1999 | <hr/> <hr/> |
| | \$10,933 |

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, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Clifton Union Cemetery of 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 a three-member Board of Trustees appointed by Miami Township, Greene Township, and the Village of Clifton. The Cemetery provides general governmental services, including sale of lots, grave openings and closings, and maintenance of grounds.

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 a payment is made rather than when a liability is incurred.

C. Cash and Investments

The Cemetery deposits its receipts into a general checking account.

D. Fund Accounting

The Cemetery uses fund accounting and classifies its fund into the following type:

1. Governmental Fund Type

General Fund - The General Fund is the general operating fund. Clifton Union Cemetery accounts for all of its financial resources in the General Fund.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Ohio Revised Code prescribes allowable deposits and investments.

The carrying amount of cash at December 31 was as follows:

| | 2000 | 1999 |
|-----------------|-----------------|-----------------|
| Demand deposits | <u>\$17,418</u> | <u>\$10,933</u> |

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

**CLIFTON UNION CEMETERY
GREENE COUNTY**

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

3. RISK MANAGEMENT

The Townships and Village have obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Errors and omissions



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

Clifton Union Cemetery
Greene County
880 Dayton Street
Yellow Springs, Ohio 45387

To the Board of Trustees:

We have audited the financial statements of the Clifton Union Cemetery as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 9, 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 an immaterial instance of noncompliance that we have reported to management of the Cemetery in a separate letter dated April 9, 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 management of the Cemetery in a separate letter dated April 9, 2001.

Clifton Union Cemetery
Greene 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 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 9, 2001



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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 31, 2001**