



**CADIZ UNION CEMETERY  
HARRISON COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2001-2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**CADIZ UNION CEMETERY  
HARRISON COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Cadiz Union Cemetery  
Harrison County  
P.O. Box 133  
Cadiz, Ohio 43907

To the Board of Trustees:

We have audited the accompanying financial statements of Cadiz Union Cemetery, Harrison County, (the Cemetery) as of and for the years ended December 31, 2001 and December 31, 2000, as listed in the table of contents. 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 combined fund cash balances of the Cadiz Union Cemetery, Harrison County as of December 31, 2001 and December 31, 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 24, 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 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 audit committee, management, 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 24, 2002

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**CADIZ UNION CEMETERY  
HARRISON 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, 2001**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Non-Expendable Trust</u>	
<b>Cash Receipts:</b>			
Intergovernmental Revenue	\$74,761		\$74,761
Charges for Services	16,713		16,713
Sale of Lots	3,800		3,800
Interest	3,873	\$535	4,408
Miscellaneous	2,713		2,713
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	101,860	535	102,395
<b>Cash Disbursements:</b>			
Current:			
Salaries	55,002		55,002
Supplies	4,258	429	4,687
Contracts - Services	14,885		14,885
Public Employees' Retirement	7,300		7,300
Workers' Compensation	3,617		3,617
Miscellaneous	684		684
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	85,746	429	86,175
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	16,114	106	16,220
Fund Cash Balances January 1	<hr/>	<hr/>	<hr/>
	101,778	14,378	116,156
<b>Fund Cash Balances, December 31</b>	<u><b>\$117,892</b></u>	<u><b>\$14,484</b></u>	<u><b>\$132,376</b></u>

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

**CADIZ UNION CEMETERY  
HARRISON 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>	<u>Fiducairy Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Non-Expendable Trust</u>	
<b>Cash Receipts:</b>			
Intergovernmental Revenue	\$69,450		\$69,450
Charges for Services	21,550		21,550
Sale of Lots	5,237		5,237
Interest	5,364	\$820	6,184
Miscellaneous	174		174
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	101,775	820	102,595
<b>Cash Disbursements:</b>			
Current:			
Salaries	53,588		53,588
Supplies	4,348	445	4,793
Contracts - Services	15,905		15,905
Public Employees' Retirement	5,756		5,756
Workers' Compensation	836		836
Miscellaneous	2,438		2,438
Capital Outlay	10,763		10,763
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	93,634	445	94,079
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	8,141	375	8,516
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements			
Fund Cash Balances January 1	<hr/>	<hr/>	<hr/>
	93,637	14,003	107,640
<b>Fund Cash Balances, December 31</b>	<u><b>\$101,778</b></u>	<u><b>\$14,378</b></u>	<u><b>\$116,156</b></u>

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



**CADIZ UNION CEMETERY  
HARRISON COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Cadiz Union Cemetery, Harrison 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 the Village of Cadiz and Cadiz Township. Cadiz Township also provides funding to meet the Cemetery's operating costs from a Cemetery Levy. 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**

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. The Cemetery had the following significant Fiduciary Fund:

*Cemetery Bequest Fund* - This fund receives interest from fund investments. Proceeds are used for general cemetery maintenance.

**CADIZ UNION CEMETERY  
HARRISON COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process**

The Cemetery budgets each fund annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control. The Board annually approves appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

**3. Encumbrances**

The Cemetery reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**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.

**G. Unpaid Vacation and Sick Leave**

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

**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>2001</u>	<u>2000</u>
Demand deposits	\$ 895	\$ 12,280
STAR Ohio	<u>131,481</u>	<u>103,876</u>
Total deposits and investments	<u>\$ 132,376</u>	<u>\$ 116,156</u>

**CADIZ UNION CEMETERY  
HARRISON COUNTY**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)**

**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. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 99,660	\$ 101,860	\$ 2,200
Fiduciary (Trust Funds)	800	535	(265)
Total	\$ 100,460	\$ 102,395	\$ 1,935

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 99,925	\$ 85,746	\$ 14,179
Fiduciary (Trust Funds)	500	429	71
Total	\$ 100,425	\$ 86,175	\$ 14,250

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 97,210	\$ 101,775	\$ 4,565
Fiduciary (Trust Funds)	660	820	160
Total	\$ 97,870	\$ 102,595	\$ 4,725

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 97,225	\$ 93,634	\$ 3,591
Fiduciary (Trust Funds)	500	445	55
Total	\$ 97,725	\$ 94,079	\$ 3,646

**CADIZ UNION CEMETERY  
HARRISON COUNTY**

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

**4. 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 2001 and 2000, 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. Commencing July 1, 2000, PERS temporarily reduced employer contributions to 8.13%. The Cemetery has paid all contributions required through December 31, 2001.

**5. RISK MANAGEMENT**

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

The Cemetery also provides health insurance coverage to full-time employees through a private carrier.



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

Cadiz Union Cemetery  
Harrison County  
P.O. Box 133  
Cadiz, Ohio 43907

To the Board of Trustees:

We have audited the financial statements of Cadiz Union Cemetery, Harrison County, as of and for the years ended December 31, 2001, and December 31, 2000, and have issued our report thereon dated January 24, 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 Cadiz Union 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*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Cadiz Union 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.

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

January 24, 2002





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**CADIZ UNION CEMETERY**

**HARRISON 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  
FEBRUARY 26, 2002**