



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**COAL TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Coal Township Union Cemetery
Perry County
P.O. Box 244
New Straitsville, Ohio 43766

To the Board of Trustees:

We have audited the accompanying financial statements of the Coal Township Union Cemetery, Perry 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 fund cash balances of the Coal Township Union Cemetery, Perry County, as of December 31, 2001 and 2000, 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 2, 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, the 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.

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Jim Petro
Auditor of State

May 2, 2002

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**COAL 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, 2001**

	<u>Governmental Fund Type</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Fiduciary Fund</u>	
Cash Receipts:			
Intergovernmental	\$ 8,521	\$	\$ 8,521
Charges for Services	4,000		4,000
Sale of Lots	1,450		1,450
Interest		17	17
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	13,971	17	13,988
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Salaries	3,311		3,311
Contracts - Services	3,450		3,450
Public Employees' Retirement	767		767
Utilities	215		215
Bank Charges		12	12
Miscellaneous	2,218		2,218
Capital Outlay	7,526		7,526
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	17,487	12	17,499
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(3,516)	5	(3,511)
	<hr/>	<hr/>	<hr/>
Other Financing Receipts:			
Proceeds of Notes	6,100		6,100
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts	6,100	0	6,100
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	2,584	5	2,589
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	8,552	1,603	10,155
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$ 11,136	\$ 1,608	\$ 12,744
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**COAL 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**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>		<u>General</u>
Cash Receipts:			
Intergovernmental	\$ 6,144	\$	\$ 6,144
Charges for Services	4,550		4,550
Sale of Lots	150		150
Interest		20	20
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	10,844	20	10,864
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Salaries	3,643		3,643
Contracts - Services	3,200		3,200
Public Employees' Retirement	877		877
Utilities	236		236
Bank Charges		12	12
Miscellaneous	6,278		6,278
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	14,234	12	14,246
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(3,390)	8	(3,382)
Fund Cash Balances, January 1	11,942	1,595	13,537
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$ 8,552	\$ 1,603	\$ 10,155
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**COAL TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Coal 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. The Board is appointed by the Village of New Straitsville and Coal Township. Coal Township also provides funding from locally levied property taxes to meet the Cemetery's operating costs under the agreement which established the Cemetery. The accompanying financial statements present 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. 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. If the agreement requires the Cemetery to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other funds are classified as expendable. The Cemetery had the following Nonexpendable Trust Fund:

Cemetery Endowment Fund – This fund receives interest from fund investments. Proceeds are used to maintain grave sites.

D. Budgetary Process

The Cemetery is not required to follow the budgetary requirements under Ohio Rev. Code Chapter 5705. Accordingly, no budgetary information is presented.

**COAL TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. 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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Cemetery maintains a cash and investment 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	<u>\$ 12,744</u>	<u>\$ 10,155</u>

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

3. RETIREMENT SYSTEM

The Clerk and Cemetery employee belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This 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 an amount equal 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Cemetery has paid all contributions required through December 31, 2001.

4. RISK MANAGEMENT

Commercial Insurance

The Coal Township Union Cemetery has obtained commercial insurance coverage from for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Inland Marine

5. DEBT

Debt outstanding at December 31, 2001, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Note	<u>\$ 6,100</u>	5.5%

**COAL TOWNSHIP UNION CEMETERY
PERRY COUNTY**

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

5. DEBT (Continued)

A general obligation note was issued to finance the purchase of a new lawn mower to be used for grounds maintenance. The full faith and credit of the Cemetery has been pledged to repay this debt.

Amortization of the above debt, including interest, is scheduled as follows:

<u>Year Ending December 31</u>	<u>General Obligation Note</u>
2002	<u>\$ 6,436</u>

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

Coal Township Union Cemetery
Perry County
P.O. Box 244
New Straitsville, Ohio 43766

To the Board of Trustees:

We have audited the accompanying financial statements of the Coal Township Union Cemetery, Perry County, Ohio (the Cemetery), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 2, 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 an immaterial instance of noncompliance that we have reported to management of the Cemetery in a separate letter dated May 2, 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. 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 May 2, 2002.

Coal Township Union Cemetery
Perry County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended solely 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

Jim Petro
Auditor of State

May 2, 2002

**COAL TOWNSHIP UNION CEMETERY
PERRY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED 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>
1999-31064-001	The Cemetery Clerk performed all accounting functions. There was no documentation of the extent to which the Trustees reviewed financial information.	No	Partially corrected: The Clerk presents the fund balance at the monthly meetings and two Trustees sign all of the vouchers. Because it has been partially corrected, we will not repeat this in the current findings; however, we will still issue a recommendation in the Management Letter.
1999-31064-002	The Cemetery combined payroll withholdings and PERS contributions with the Village of New Straitsville for the purpose of reporting and remitting to the various agencies.	Yes	N/A



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COAL 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
JUNE 18, 2002**