



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

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**STATE OF OHIO**



**BATAVIA UNION CEMETERY  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Batavia Union Cemetery  
Clermont County  
4050 Zager Road  
Batavia, Ohio 45103

To the Board of Trustees:

We have audited the accompanying financial statements of Batavia Union Cemetery, Clermont County, Ohio (the Cemetery), as of and for the years ended December 31, 1999 and 1998. 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 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 Cemetery as of December 31, 1999 and 1998, 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 June 12, 2000, 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.

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.

A handwritten signature in black ink, appearing to read "Jim Petro".

**Jim Petro**  
Auditor of State

June 12, 2000

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**BATAVIA UNION CEMETERY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 GENERAL AND FIDUCIARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<b>General</b>	<b>Fiduciary Fund</b>	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts:</b>			
Intergovernmental	\$2,000		\$2,000
Charges for Services	27,407		27,407
Sale of Lots	22,030		22,030
Interest		\$199	199
Miscellaneous	492		492
	<u>51,929</u>	<u>199</u>	<u>52,128</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Salaries	16,515		16,515
Supplies	7		7
Equipment	1,243		1,243
Miscellaneous	24,814		24,814
Capital Outlay	3,767		3,767
	<u>46,346</u>	<u>0</u>	<u>46,346</u>
<b>Total Disbursements</b>			
Total Receipts Over/(Under) Disbursements	<u>5,583</u>	<u>199</u>	<u>5,782</u>
Fund Cash Balances January 1	<u>4,913</u>	<u>5,116</u>	<u>10,029</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$10,496</u></b>	<b><u>\$5,315</u></b>	<b><u>\$15,811</u></b>

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

**BATAVIA UNION CEMETERY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 GENERAL AND FIDUCIARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<b>General</b>	<b>Fiduciary Fund</b>	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts:</b>			
Intergovernmental	\$5,000		\$5,000
Charges for Services	19,700		19,700
Sale of Lots	13,450		13,450
Interest		\$170	170
Miscellaneous	1,839		1,839
Total Cash Receipts	39,989	170	40,159
<b>Cash Disbursements:</b>			
Current:			
Salaries	14,371		14,371
Supplies	99		99
Equipment	419		419
Miscellaneous	24,852		24,852
Capital Outlay	1,456		1,456
Total Disbursements	41,197	0	41,197
Total Receipts Over/(Under) Disbursements	(1,208)	170	(1,038)
<b>Other Financing Receipts/(Disbursements):</b>			
Other Uses	(13)		(13)
Total Other Financing Receipts/(Disbursements)	(13)	0	(13)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(1,221)	170	(1,051)
Fund Cash Balances January 1	6,134	4,946	11,080
<b>Fund Cash Balances, December 31</b>	<b>\$4,913</b>	<b>\$5,116</b>	<b>\$10,029</b>

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



**BATAVIA UNION CEMETERY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Batavia Union Cemetery, Clermont 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 operates under a three-member Board of Trustees. Two board members are appointed by each political subdivision within the Cemetery. Those subdivisions are the Village of Batavia and Batavia Township. The third board member is appointed by the Board. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. 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 public funds checking account with a local commercial bank. Certificates of deposit are valued at cost.

**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 Fund (Nonexpendable Trust Fund)**

This fund is used to account for resources restricted by legally binding trust agreements. The Cemetery had the following Fiduciary Fund:

*Cemetery Trust Fund* - This fund receives interest from a Certificate of Deposit. Proceeds are used to maintain grave sites.

**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.

**BATAVIA UNION CEMETERY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**2. EQUITY IN POOLED CASH**

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

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 12,329	\$ 5,282
Savings	0	1,452
Certificates of deposit	<u>3,482</u>	<u>3,295</u>
Total deposits	<u>\$ 15,811</u>	<u>\$ 10,029</u>

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

**3. 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 post-retirement 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 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 1999.

**6. RISK MANAGEMENT**

The Cemetery has obtained commercial insurance for the following risks:

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



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

Batavia Union Cemetery  
Clermont County  
4050 Zagar Road  
Batavia, Ohio 45103

To the Board of Trustees:

We have audited the accompanying financial statements of Batavia Union Cemetery, Clermont County, Ohio (the Cemetery), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 12, 2000. 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 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. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Cemetery in a separate letter dated June 12, 2000.

**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 June 12, 2000.

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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

June 12, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR

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**BATAVIA UNION CEMETERY**

**CLERMONT 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  
JULY 6, 2000**