



**NEW HOLLAND UNION CEMETERY  
PICKAWAY COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998**



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

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**STATE OF OHIO**



**NEW HOLLAND UNION CEMETERY  
PICKAWAY COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Board of Trustees  
New Holland Union Cemetery  
Pickaway County  
P.O. Box 55  
New Holland, Ohio 43145

We have audited the accompanying financial statements of New Holland Union Cemetery, Pickaway County, Ohio, (the Cemetery) as of and for the years ended December 31, 1999 and December 31, 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 audits.

We conducted our audits 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 audits 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 audits provide 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 cash balances of New Holland Union Cemetery, Pickaway County, Ohio, as of December 31, 1999 and December 31, 1998, 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 June 22, 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 the 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.

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

**JIM PETRO**  
Auditor of State

June 22, 2000



**NEW HOLLAND UNION CEMETERY  
PICKAWAY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GENERAL FUND AND  
NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>General</u>	<u>Trust Fund</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Intergovernmental	\$17,956	\$0	\$17,956
Sale of Lots and Interments	10,785	0	10,785
Interest	0	644	644
Miscellaneous	519	0	519
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	29,260	644	29,904
<b>Cash Disbursements:</b>			
Salaries and Benefits	23,372	0	23,372
Contracts - Services	3,115	0	3,115
Miscellaneous	1,546	210	1,756
Capital Outlay	2,794	0	2,794
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	30,827	210	31,037
Total Receipts Over/(Under) Cash Disbursements	(1,567)	434	(1,133)
Fund Cash Balances, January 1	8,929	23,173	32,102
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$7,362</u></b>	<b><u>\$23,607</u></b>	<b><u>\$30,969</u></b>

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

**NEW HOLLAND UNION CEMETERY  
PICKAWAY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GENERAL FUND AND  
NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>General Fund</u>	<u>Trust Fund</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Intergovernmental	\$17,600	\$0	\$17,600
Sale of Lots and Interments	10,851	0	10,851
Interest	0	648	648
Miscellaneous	22	0	22
	<u>28,473</u>	<u>648</u>	<u>29,121</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Salaries and Benefits	19,579	0	19,579
Contracts Services	1,527	0	1,527
Miscellaneous	4,094	237	4,331
Capital Outlay	3,731	0	3,731
	<u>28,931</u>	<u>237</u>	<u>29,168</u>
<b>Total Cash Disbursements</b>			
Total Cash Receipts Over/(Under) Cash Disbursements	(458)	411	(47)
Fund Cash Balances, January 1	<u>9,387</u>	<u>22,762</u>	<u>32,149</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$8,929</u></b>	<b><u>\$23,173</u></b>	<b><u>\$32,102</u></b>

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



**NEW HOLLAND UNION CEMETERY  
PICKAWAY COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The New Holland Union Cemetery, Pickaway County, Ohio, (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 New Holland, Pickaway County and Perry Township, Fayette County. The Cemetery provides ground 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 that is restricted as to use. The Cemetery classifies its funds into the following types:

**General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

**Fiduciary Fund (Non-expendable Trust)**

This fund is used to account for resources restricted by a legally binding trust agreement in which the Cemetery cannot spend the corpus of the trust. The Cemetery had the following significant Fiduciary Fund:

Cemetery Endowment Fund - Per the terms of the trust agreement, interest earned on the corpus of the trust is to be used for cemetery upkeep.

**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.

**NEW HOLLAND UNION CEMETERY  
PICKAWAY COUNTY**

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

**2. CASH**

The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$17,769	\$18,902
Certificates of deposit	<u>13,200</u>	<u>13,200</u>
Total deposits	<u>\$30,969</u>	<u>\$32,102</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. This 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, members of PERS 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.

**4. RISK MANAGEMENT**

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability

The Cemetery is uninsured for the following risks:

- Vehicles
- Errors and Omissions



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

Board of Trustees  
New Holland Union Cemetery  
Pickaway County  
P.O. Box 55  
New Holland, Ohio 43145

We have audited the accompanying financial statements of the New Holland Union Cemetery, Pickaway County, Ohio (the Cemetery), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated June 22, 2000. We conducted our audits 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 audits 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 a certain immaterial instance of noncompliance that we have reported to management of the Cemetery in a separate letter dated June 22, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audits, 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 22, 2000.

This report is intended for the information and use of the 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", with a large, stylized flourish at the end.

**JIM PETRO**  
Auditor of State

June 22, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR

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**NEW HOLLAND UNION CEMETERY**

**PICKAWAY 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 20, 2000**