



**Auditor of State  
Betty Montgomery**



**ASHLEY UNION CEMETERY  
DELAWARE COUNTY**

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**Auditor of State**  
**Betty Montgomery**

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## INDEPENDENT ACCOUNTANTS' REPORT

Ashley Union Cemetery  
Delaware County  
8191 Ashley Road  
Ashley, OH 43003

To the Board of Trustees:

We have audited the accompanying financial statements of Ashley Union Cemetery, Delaware County, Ohio, (the Cemetery) as of and for the years ended December 31, 2002 and December 31, 2001. 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 Cemetery as of December 31, 2002 and December 31, 2001, 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 27, 2003 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 § 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**BETTY MONTGOMERY**  
Auditor of State

January 27, 2003

**ASHLEY UNION CEMETERY  
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Intergovernmental	12,903	0	12,903
Charges for Services	7,990	0	7,990
Sale of Lots	0	3,095	3,095
Donations	2,000	0	2,000
Interest	378	0	378
Miscellaneous	1	0	1
	<u>23,272</u>	<u>3,095</u>	<u>26,367</u>
Total Cash Receipts			
<b>Cash Disbursements:</b>			
Current:			
Salaries	13,308	0	13,308
Supplies	1,267	0	1,267
Contracts - Services	6,145	0	6,145
Public Employees' Retirement	1,804	0	1,804
Insurance	675	0	675
Utilities	453	0	453
Miscellaneous	191	0	191
	<u>23,843</u>	<u>0</u>	<u>23,843</u>
Total Cash Disbursements			
Total Cash Receipts Over/(Under) Cash Disbursements	(571)	3,095	2,524
Fund Cash Balances, January 1	<u>2,096</u>	<u>30,517</u>	<u>32,613</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$1,525</u></b>	<b><u>\$33,612</u></b>	<b><u>\$35,137</u></b>

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

**ASHLEY UNION CEMETERY  
DELAWARE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
NON-EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Non-Expendable Trust</u>
<b>Operating Cash Receipts:</b>	
Interest	<u>\$69</u>
Total Operating Cash Receipts	<u>69</u>
<b>Operating Cash Disbursements:</b>	0
Miscellaneous	
Total Operating Cash Disbursements	<u>0</u>
Operating Cash Receipts over (under) Operating Cash Disbursements	69
Fund Cash Balances, January 1, 2002	<u>3,673</u>
<b>Fund Cash Balances, December 31, 2002</b>	<b><u><u>\$3,742</u></u></b>

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



**ASHLEY UNION CEMETERY  
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Intergovernmental	13,441	0	13,441
Charges for Services	8,117	0	8,117
Sale of Lots	0	2,580	2,580
Donations	1,000	0	1,000
Interest	388	0	388
Miscellaneous	34	0	34
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	22,980	2,580	25,560
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Salaries	13,333	0	13,333
Supplies	1,506	0	1,506
Contracts - Repair	84	0	84
Contracts - Services	5,265	0	5,265
Public Employees' Retirement	1,807	0	1,807
Insurance	1,171	0	1,171
Utilities	456	0	456
Miscellaneous	1,110	0	1,110
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	24,732	0	24,732
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(1,752)	2,580	828
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	3,848	27,937	31,785
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$2,096</u></b>	<b><u>\$30,517</u></b>	<b><u>\$32,613</u></b>

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

**ASHLEY UNION CEMETERY  
DELAWARE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
NON-EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Non-Expendable Trust</u>
<b>Operating Cash Receipts:</b>	
Interest	<u>\$75</u>
Total Operating Cash Receipts	<u>75</u>
<b>Operating Cash Disbursements:</b>	
Miscellaneous	<u>0</u>
Total Operating Cash Disbursements	<u>0</u>
Operating Cash Receipts over (under) Operating Cash Disbursements	75
Fund Cash Balances, January 1, 2001	<u>3,598</u>
<b>Fund Cash Balances, December 31, 2001</b>	<b><u><u>\$3,673</u></u></b>

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

**ASHLEY UNION CEMETERY  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Ashley Union Cemetery, Delaware 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 as established under Ohio Revised Code Sections 759.27 and 759.48. The Cemetery is directed by an appointed three-member Board of Trustees. The Board is appointed by the legislative authorities' of Oxford Township and the Village of Ashley. 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.

The Cemetery is considered a blended component unit of Oxford Township due to the Township appointing a majority of the Cemetery's Board and providing the Cemetery with financial support.

The Cemetery is considered a related organization of the Village of Ashley due to the Village appointing a member of the Cemetery's Board and providing the Cemetery with financial support.

**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**

Certificates of deposit are valued at cost.

**D. Fund Accounting**

The Cemetery uses fund accounting to segregate cash 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.

**ASHLEY UNION CEMETERY  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

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

**D. Fund Accounting (Continued)**

**2. Capital Projects Fund**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through trust funds). The Cemetery had the following significant Capital Projects fund.

Sale of Lots Fund – This fund receives all grave sale receipts. This fund is to be used to pay for Cemetery improvements and for purchase of additional Cemetery land.

**3. Fiduciary Funds (Trust and Agency Funds)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Cemetery is acting in an agency capacity. The Cemetery had the following significant Fiduciary Funds:

*Rebove Memorial Fund and Wolstaff Memorial Fund* - These funds receive interest from fund investments. 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.

**2. EQUITY IN POOLED CASH**

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

	2002	2001
Demand deposits	\$33,879	\$31,286
Certificates of deposit	5,000	5,000
Total deposits	\$38,879	\$36,286

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

**ASHLEY UNION CEMETERY  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**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 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 2002 and 2001, PERS employee 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, 2002.

**4. RISK MANAGEMENT**

The Ashley Union Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property damage
- Employee Dishonesty

**5. MARY REBO TESTAMENTARY TRUST**

This Trust was established in 1970 to be used as a perpetual fund for the upkeep and maintenance of the Cemetery. This Trust stipulates that only the income from the Trust can be used. A trustee appointed by the Delaware County Probate Court approves all expenditures from the Trust. The Trustees of the Cemetery have to make a request for release of funds. As of December 31, 2002, the Trust had in excess of \$70,000 in assets.

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

Ashley Union Cemetery  
Delaware County  
8191 Ashley Road  
Ashley, OH 43003

To the Board of Trustees:

We have audited the accompanying financial statements of Ashley Union Cemetery, Delaware County, Ohio (the Cemetery) as of and for the years ended December 31, 2002 and December 31, 2001, and have issued our report thereon dated January 27, 2003. 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*.

**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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Cemetery in a separate letter dated January 27, 2003.

Ashley Union Cemetery  
Delaware County  
Independent Accountants' Report 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 management and 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**BETTY MONTGOMERY**  
Auditor of State

January 27, 2003





**Auditor of State  
Betty Montgomery**

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**ASHLEY UNION CEMETERY**

**DELAWARE 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  
MARCH 4, 2003**