



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

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**STATE OF OHIO**



**GREENWOOD UNION CEMETERY  
LOGAN COUNTY**

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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## REPORT OF INDEPENDENT ACCOUNTANTS

Greenwood Union Cemetery  
Logan County  
P. O. Box 51  
DeGraff, Ohio 43318

To the Board of Trustees:

We have audited the accompanying financial statements of Greenwood Union Cemetery, Logan 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 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 December 31, 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 July 27, 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

July 27, 2000



**GREENWOOD UNION CEMETERY  
LOGAN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>General</u>
<b>Cash Receipts:</b>	
Local Taxes	\$12,353
Intergovernmental	1,357
Charges for Services	16,856
Sale of Lots	5,775
Licenses and Permits	45
Interest	514
Miscellaneous	<u>527</u>
Total Cash Receipts	37,427
<b>Cash Disbursements:</b>	
Current:	
Salaries	22,661
Supplies	4,130
Contracts - Services	2,133
Public Employees' Retirement	4,752
Workers' Compensation	1,379
Miscellaneous	<u>1,432</u>
Total Disbursements	36,487
Total Receipts Over/(Under) Disbursements	940
Fund Cash Balances January 1	<u>18,383</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$19,323</u></u></b>

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

**GREENWOOD UNION CEMETERY  
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Nonexpendable Trust</u>
Total Operating Cash Receipts	<u>\$0</u>
Total Operating Cash Disbursements	<u>0</u>
Operating Income/(Loss)	<u>0</u>
Fund Cash Balances, January 1	<u>1,500</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$1,500</u></u></b>

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



**GREENWOOD UNION CEMETERY  
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Funds</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$12,021	\$0	\$12,021
Intergovernmental	1,353		1,353
Licenses and Permits	40		40
Charges for Services	17,101		17,101
Sale of Lots	4,675		4,675
Interest	551		551
Miscellaneous	4,514		4,514
	<hr/>		<hr/>
Total Cash Receipts	40,255	0	40,255
<b>Cash Disbursements:</b>			
Current:			
Salaries	20,837		20,837
Supplies	4,841		4,841
Equipment	1,800		1,800
Contracts - Services	1,670		1,670
Public Employees' Retirement	4,399		4,399
Workers' Compensation	351		351
Miscellaneous	3,590		3,590
Debt Service:			
Principal Payments		1,355	
Interest Payments		325	
	<hr/>	<hr/>	<hr/>
Total Disbursements	37,488	1,680	37,488
Total Receipts Over/(Under) Disbursements	2,767	(1,680)	1,087
Fund Cash Balances January 1	<hr/>	<hr/>	<hr/>
	15,616	1,680	17,296
<b>Fund Cash Balances, December 31</b>	<b><u>\$18,383</u></b>	<b><u>\$0</u></b>	<b><u>\$18,383</u></b>

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

**GREENWOOD UNION CEMETERY  
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Nonexpendable Trust</u>
Total Operating Cash Receipts	<u>\$0</u>
Total Operating Cash Disbursements	<u>0</u>
Operating Income/(Loss)	<u>0</u>
Fund Cash Balances, January 1	<u>1,500</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$1,500</u></u></b>

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

**GREENWOOD UNION CEMETERY  
LOGAN COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Greenwood Union Cemetery, Logan (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 DeGraff and Pleasant Township. 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Certificates of deposit are valued at cost.

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. Debt Service Fund**

This fund is used for the retirement of note indebtedness. The Village of DeGraff made the final payment on behalf of the Cemetery in the amount of \$4,065. The note was retired on April 8, 1998.

**GREENWOOD UNION CEMETERY  
LOGAN COUNTY**

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

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

**D. Fund Accounting (Continued)**

**3. Nonexpendable Trust Fund**

These funds are used to account for resources restricted by legally binding trust agreements. The Cemetery had the following significant Nonexpendable Trust Funds:

Hosteller Memorial Fund and Loffer Memorial Fund - These funds receive interest from fund investments. Proceeds are used to maintain grave sites.

**E. Budgetary Process**

The Cemetery budgets each fund annually that it anticipates will have activity.

**1. Appropriations**

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

**2. Estimated Resources**

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

A summary of 1999 and 1998 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>1999</u>	<u>1998</u>
Demand deposits	\$ 14,323	\$ 18,383
Savings Accounts	1,500	1,500
Certificates of deposit	<u>5,000</u>	<u>0</u>
Total deposits	<u>\$ 20,823</u>	<u>\$ 19,883</u>

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

**GREENWOOD UNION CEMETERY  
LOGAN COUNTY**

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 30,000	\$ 37,427	\$ 7,427

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 48,300	\$ 36,487	\$ 11,813

1998 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 28,500	\$ 40,255	\$ 11,755
Debt Service Fund	1,700	0	(1,700)
Total	<u>\$ 30,200</u>	<u>\$ 40,255</u>	<u>\$ 10,055</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 44,024	\$ 37,488	\$ 6,536
Debt Service Fund	1,680	1,680	0
Total	<u>\$ 45,704</u>	<u>\$ 39,168</u>	<u>\$ 6,536</u>

**GREENWOOD UNION CEMETERY  
LOGAN COUNTY**

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

**4. RETIREMENT SYSTEMS**

The Cemetery's full-time 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 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.

**5. 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**

Greenwood Union Cemetery  
Logan County  
P. O. Box 51  
DeGraff, Ohio 43318

To the Board of Trustees:

We have audited the accompanying financial statements of Greenwood Union Cemetery, Logan 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 July 27, 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 an immaterial instance of noncompliance that we have reported to management of the Cemetery in a separate letter dated July 27, 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 July 27, 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".

**Jim Petro**  
Auditor of State

July 27, 2000







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**GREENWOOD UNION CEMETERY**

**LOGAN 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  
SEPTEMBER 5, 2000**