



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

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**STATE OF OHIO**



**ROCK CREEK UNION CEMETERY  
ASHTABULA COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Rock Creek Union Cemetery  
Ashtabula County  
P.O. Box 49  
Rock Creek, Ohio 44084

To the Board of Trustees:

We have audited the accompanying financial statements of Rock Creek Union Cemetery, Ashtabula County, Ohio (the Cemetery), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 24, 2002. 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, 2001 and 2000, 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 24, 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, 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 24, 2002

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**ROCK CREEK UNION CEMETERY  
ASHTABULA COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$17,203	\$0	\$0	\$17,203
Charges for Services	4,525			4,525
Sale of Lots	1,375			1,375
Interest		52	1,829	1,881
Miscellaneous	5,571	873		6,444
<b>Total Cash Receipts</b>	<u>28,674</u>	<u>925</u>	<u>1,829</u>	<u>31,428</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries	14,739			14,739
Supplies	61			61
Public Employees' Retirement	1,545			1,545
Workers' Compensation	780			780
Miscellaneous	6,560			6,560
Capital Outlay		573		573
<b>Total Disbursements</b>	<u>23,685</u>	<u>573</u>	<u>0</u>	<u>24,258</u>
Total Receipts Over/(Under) Disbursements	4,989	352	1,829	7,170
Fund Cash Balances, January 1	<u>12,113</u>	<u>2,553</u>	<u>32,950</u>	<u>47,616</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$17,102</u></u>	<u><u>\$2,905</u></u>	<u><u>\$34,779</u></u>	<u><u>\$54,786</u></u>

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

**ROCK CREEK UNION CEMETERY  
ASHTABULA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$17,224	\$0	\$0	\$17,224
Charges for Services	3,650			3,650
Sale of Lots	670			670
Interest		142	593	735
Miscellaneous	1,290	5,835		7,125
<b>Total Cash Receipts</b>	<u>22,834</u>	<u>5,977</u>	<u>593</u>	<u>29,404</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries	14,568			14,568
Supplies	50			50
Public Employees' Retirement	1,240			1,240
Workers' Compensation	194			194
Miscellaneous	8,240		76	8,316
Capital Outlay		9,449	3,662	13,111
<b>Total Disbursements</b>	<u>24,292</u>	<u>9,449</u>	<u>3,738</u>	<u>37,479</u>
Total Receipts Over/(Under) Disbursements	(1,458)	(3,472)	(3,145)	(8,075)
Fund Cash Balances, January 1	<u>13,571</u>	<u>6,025</u>	<u>36,095</u>	<u>55,691</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$12,113</b></u>	<u><b>\$2,553</b></u>	<u><b>\$32,950</b></u>	<u><b>\$47,616</b></u>

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



**ROCK CREEK UNION CEMETERY  
ASHTABULA COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Rock Creek Union Cemetery, Ashtabula 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. The Board is appointed by Rock Creek Village and Morgan Township. These entities also provide funding to meet the Cemetery's operating costs through tax levies. This accompanying financial statement presents this funding as Local Taxes. 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**

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.

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. Capital Project Funds**

These funds are 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 Project Fund:

*Chapel Fund* – This fund received donations and general fund transfers to fund construction of a chapel in the Cemetery.

**ROCK CREEK UNION CEMETERY  
ASHTABULA COUNTY**

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

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

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

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

*Sacred Heart Fund* – This fund received monies through Sacred Heart Catholic Church's purchase of grave lots to set aside for Catholic burials.

**E. Budgetary Process**

The Cemetery budgets for it's General fund annually.

**1. Appropriations**

Budgetary expenditures may not exceed appropriations at the fund level of control. The Board annually approves appropriations measures and subsequent amendments.

**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.

**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:

	2001	2000
Demand deposits	\$38,141	\$32,140
Certificates of deposit	16,645	15,476
Total deposits	\$54,786	\$47,616

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

**3. BUDGETARY ACTIVITY**

<u>2001 Budgeted vs. Actual Budgetary Basis Expenditures</u>			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$26,986	\$23,685	\$3,301

  

<u>2000 Budgeted vs. Actual Budgetary Basis Expenditures</u>			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$26,000	\$24,292	\$1,708

**ROCK CREEK UNION CEMETERY  
ASHTABULA COUNTY**

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

**4. 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 2001 and 2000, PERS employee members contributed 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 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.

**5. RISK MANAGEMENT**

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

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

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

Rock Creek Union Cemetery  
Ashtabula County  
P.O. Box 49  
Rock Creek, Ohio 44084

To the Board of Trustees:

We have audited the accompanying financial statements of Rock Creek Union Cemetery, Ashtabula County, Ohio (the Cemetery) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 24, 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*.

**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.

Rock Creek Union Cemetery  
Ashtabula 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 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 of the last name.

**Jim Petro**  
Auditor of State

June 24, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**ROCK CREEK UNION CEMETERY**

**ASHTABULA 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 23, 2002**