



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

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**STATE OF OHIO**



**PEMBERVILLE UNION CEMETERY  
WOOD COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Pemberville Union Cemetery  
Wood County  
318 Bond Street  
P.O. Box 239  
Pemberville, Ohio 43450-0239

To the Board of Trustees:

We have audited the accompanying financial statements of Pemberville Union Cemetery (the Cemetery) as of and for the years ended December 31, 2001 and 2000. 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 audits 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 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 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 12, 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 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". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

June 12, 2002

**PEMBERVILLE UNION CEMETERY  
WOOD COUNTY**

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

	<u>General</u>	<u>Fiduciary Funds</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Charges for Services	\$10,740		\$10,740
Sale of Lots	2,500		2,500
Interest	97	\$34	131
Miscellaneous	137		137
	<hr/>		<hr/>
Total Cash Receipts	13,474	34	13,508
	<hr/>		<hr/>
<b>Cash Disbursements:</b>			
Current:			
Salaries	4,099		4,099
Supplies	628		628
Contracts - Services	8,385		8,385
Public Employees' Retirement	501		501
Workers' Compensation	172		172
Miscellaneous	66	66	132
	<hr/>	<hr/>	<hr/>
Total Disbursements	13,851	66	13,917
	<hr/>		<hr/>
Total Disbursements Over Receipts	(377)	(32)	(409)
	<hr/>		<hr/>
Fund Cash Balances, January 1	8,102	2,164	10,266
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$7,725</u></b>	<b><u>\$2,132</u></b>	<b><u>\$9,857</u></b>

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

**PEMBERVILLE UNION CEMETERY  
WOOD COUNTY**

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

	<u>General</u>	<u>Fiduciary Funds</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Intergovernmental	\$5,000		\$5,000
Charges for Services	9,520		9,520
Sale of Lots	1,800		1,800
Interest	99	\$48	147
Miscellaneous	10		10
	<hr/>		<hr/>
Total Cash Receipts	16,429	48	16,477
	<hr/>		<hr/>
<b>Cash Disbursements:</b>			
Current:			
Salaries	2,575		2,575
Supplies	1,032		1,032
Contracts - Services	9,246		9,246
Public Employees' Retirement	331		331
Workers' Compensation	46		46
Miscellaneous	70	66	136
	<hr/>	<hr/>	<hr/>
Total Disbursements	13,300	66	13,366
	<hr/>		<hr/>
Total Receipts Over/(Under) Disbursements	3,129	(18)	3,111
	<hr/>		<hr/>
Fund Cash Balances, January 1	4,973	2,182	7,155
	<hr/>		<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$8,102</u></b>	<b><u>\$2,164</u></b>	<b><u>\$10,266</u></b>

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



**PEMBERVILLE UNION CEMETERY  
WOOD COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Pemberville Union Cemetery (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 Trustees of Freedom Township and the Pemberville Village Council. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. Each entity contributed \$2,500 for 2000. The accompanying financial statements present this funding as Intergovernmental Receipts. 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. 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 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 Fund:

*Fronney Trust Fund* – Funds are used to decorate grave site in accordance with the last will and testament of Mr. Fronney.

**D. 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.

**PEMBERVILLE UNION CEMETERY  
WOOD COUNTY**

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

**2. EQUITY IN POOLED CASH**

The Cemetery maintains a cash 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>2001</u>	<u>2000</u>
Demand deposits	<u>\$9,857</u>	<u>\$10,266</u>

Deposits are insured by the Federal Depository Insurance Corporation.

**3. RETIREMENT SYSTEMS**

The Cemetery's officials and 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 contributions to 8.13% effective July 1, 2000 through December 31, 2000. The Cemetery has paid all contributions required through December 31, 2001

**4. RISK MANAGEMENT**

The Cemetery is 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**

Pemberville Union Cemetery  
Wood County  
318 Bond Street  
P.O. Box 239  
Pemberville, Ohio 43450-0239

To the Board of Trustees:

We have audited the accompanying financial statements of Pemberville Union Cemetery (the Cemetery) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 12, 2002. We conducted our audits 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 another 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 June 12, 2002.

Pemberville Union Cemetery  
Wood 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 management and Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

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**Jim Petro**  
Auditor of State

June 12, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**PEMBERVILLE UNION CEMETERY**

**WOOD 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**