



**Auditor of State
Betty Montgomery**

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Antwerp-Carryall Township Cemetery
Paulding County
5387 County Road 180, P.O. Box 901
Antwerp, Ohio 45813-0901

To the Board of Trustees:

We have audited the accompanying financial statements of the Antwerp-Carryall Township Cemetery, Paulding County, (the Cemetery) as of and for the years ended December 31, 2002 and 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 audits.

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 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 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.

As discussed in Note 2, during 2001 the Cemetery changed the fund type classification of certain non-expendable trust funds.

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 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 July 8, 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 audits.

Antwerp-Carryall Township Cemetery
Paulding County
Independent Accountants' Report
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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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 8, 2003

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING 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, 2002**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Fiduciary Fund</u>	
Cash Receipts:			
Intergovernmental	\$26,065		\$26,065
Charges for Services	10,430		10,430
Sale of Lots	2,715		2,715
Prepaid Openings		\$1,400	1,400
Interest	946		946
Miscellaneous	1,057		1,057
	<hr/>		<hr/>
Total Cash Receipts	41,213	1,400	42,613
	<hr/>		<hr/>
Cash Disbursements:			
Current:			
Salaries	23,400		23,400
Fringe Benefits	3,230		3,230
Supplies	871		871
Contracts - Services	8,183	680	8,863
Other	723		723
	<hr/>		<hr/>
Total Disbursements	36,407	680	37,087
	<hr/>		<hr/>
Total Receipts Over Disbursements	4,806	720	5,526
Fund Cash Balances, January 1	47,369	6,750	54,119
	<hr/>		<hr/>
Fund Cash Balances, December 31	<u>52,175</u>	<u>7,470</u>	<u>59,645</u>

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

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING 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>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Fiduciary Fund</u>	
Cash Receipts:			
Intergovernmental	\$15,101		\$15,101
Charges for Services	8,175		8,175
Sale of Lots	4,685		4,685
Interest	2,191		2,191
Miscellaneous	1,283		1,283
	<hr/>		<hr/>
Total Cash Receipts	31,435		31,435
	<hr/>		<hr/>
Cash Disbursements:			
Current:			
Salaries	24,120		24,120
Fringe Benefits	2,891		2,891
Supplies	686		686
Contracts - Services	9,617	\$650	10,267
Other	1,090		1,090
	<hr/>		<hr/>
Total Disbursements	38,404	650	39,054
	<hr/>	<hr/>	<hr/>
Total Disbursements Over Receipts	(6,969)	(650)	(7,619)
Fund Cash Balances, January 1	54,338	7,400	61,738
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$47,369</u>	<u>\$6,750</u>	<u>\$54,119</u>

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

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Antwerp-Carryall Township Cemetery, Paulding 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 the Village of Antwerp and Carryall Township. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. This accompanying financial statement presents 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. 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. STAR Ohio is recorded at share values reported by the State of Ohio.

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.

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING COUNTY**

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

2. Fiduciary Fund

This fund is used to account for resources restricted by legally binding trust agreements. The Cemetery had the following significant Fiduciary Fund:

Prepayment Fund - This fund receive prepayments for future grave openings and closings.

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. FUND RECLASSIFICATIONS

During 2001, the Cemetery determined that certain funds had been inappropriately classified as nonexpendable trust funds. For 2001 these funds have been appropriately classified within the General Fund.

	<u>General Fund</u>	<u>Fiduciary Fund</u>
Balance as previously reported at December 31, 2000	\$15,245	\$46,493
Adjustment for fund reclassification	39,093	(39,093)
Adjusted January 1, 2001 Balance	\$54,338	\$7,400

	<u>General Fund</u>	<u>Fiduciary Fund</u>
Excess of revenues over/(under) as previously reported at December 31, 2000	(\$2,200)	\$2,658
Adjustment for fund reclassification	2,433	(2,433)
Adjusted excess of revenues over/(under) at December 31, 2000	\$233	\$225

3. 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:

**ANTWERP-CARRYALL TOWNSHIP CEMETERY
PAULDING COUNTY**

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

	2002	2001
Demand deposits	\$12,781	\$4,351
Savings account	1,134	928
Certificates of deposit	7,314	7,072
Total deposits	21,229	12,351
STAR Ohio	38,416	41,768
Total investments	38,416	41,768
Total deposits and investments	\$59,645	\$54,119

Deposits: Deposits are insured by the Federal Depository Insurance Corporation

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

4. RETIREMENT SYSTEMS

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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, OPERS employee members contributed 8.5 percent of their gross salaries. The Cemetery contributed an amount equal to 13.55 percent of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2002.

5. RISK MANAGEMENT

The Cemetery has obtained commercial insurance for comprehensive property and general liability.

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**Auditor of State
Betty Montgomery**

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

Antwerp-Carryall Township Cemetery
Paulding County
5387 County Road 180, P.O. Box 901
Antwerp, Ohio 45813-0901

To the Board of Trustees:

We have audited the accompanying financial statements of the Antwerp-Carryall Township Cemetery, Paulding County, (the Cemetery) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated July 8, 2003, in which we noted that the Cemetery had changed the fund type classification of certain non-expendable trust funds. 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 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*.

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 July 8, 2003.

Antwerp-Carryall Township Cemetery
Paulding 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 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 8, 2003



**Auditor of State
Betty Montgomery**

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ANTWEP-CARRYALLTOWNSHIP CEMETERY

PAULDING 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
AUGUST 14, 2003**