



**Auditor of State
Betty Montgomery**

**BLOOMFIELD DISTRICT CEMETERY
MORROW COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
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, 2003.....	3
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.....	4
Notes to the Financial Statements	5
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	9

THIS PAGE INTENTIONALLY LEFT BLANK



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Bloomfield District Cemetery
Morrow County
350 County Road 204
Centerburg, Ohio 43011

To the Board of Trustees:

We have audited the accompanying financial statements of the Bloomfield District Cemetery, Morrow County, Ohio, (the Cemetery) as of and for the years ended December 31, 2003, and December 31, 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 accounting principles generally accepted in the United States of America.

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, 2003, and December 31, 2002, 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 22, 2004, 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.

Bloomfield District Cemetery
Morrow County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of management, the 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

June 22, 2004

**BLOOMFIELD DISTRICT CEMETERY
MORROW 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, 2003**

	<u>Governmental</u>	<u>Fiduciary</u>	<u>Totals</u>
	<u>General</u>	<u>Non-Expendable Trust Funds</u>	<u>(Memorandum Only)</u>
Cash Receipts:			
Local Taxes	\$22,753	\$0	\$22,753
Charges for Services	11,850	0	11,850
Interest	854	27	881
Miscellaneous	11	0	11
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	35,468	27	35,495
Cash Disbursements:			
Current:			
Contractual Services	19,772	0	19,772
Supplies	3,002	0	3,002
Equipment	908	0	908
Workers' Compensation	593	0	593
Insurance	587	0	587
Miscellaneous	885	26	911
	<hr/>	<hr/>	<hr/>
Total Disbursements	25,747	26	25,773
Total Receipts Over Disbursements	9,721	1	9,722
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	57,290	1,394	58,684
Fund Cash Balances, December 31	<hr/> \$67,011 <hr/>	<hr/> \$1,395 <hr/>	<hr/> \$68,406 <hr/>

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

**BLOOMFIELD DISTRICT CEMETERY
MORROW 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</u>	<u>Fiduciary</u>	<u>Totals</u>
	<u>General</u>	<u>Non-Expendable Trust Funds</u>	<u>(Memorandum Only)</u>
Cash Receipts:			
Local Taxes	\$19,880	\$0	\$19,880
Charges for Services	12,754	0	12,754
Interest	1,498	62	1,560
Miscellaneous	10	0	10
	<u>34,142</u>	<u>62</u>	<u>34,204</u>
Total Cash Receipts	<u>34,142</u>	<u>62</u>	<u>34,204</u>
Cash Disbursements:			
Current:			
Contractual Services	16,322	0	16,322
Taxes	0	0	0
Supplies	1,708	0	1,708
Equipment	1,000	0	1,000
Workers' Compensation	325	0	325
Insurance	529	0	529
Miscellaneous	2,160	16	2,176
	<u>22,044</u>	<u>16</u>	<u>22,060</u>
Total Cash Disbursements	<u>22,044</u>	<u>16</u>	<u>22,060</u>
Total Receipts Over Disbursements	12,098	46	12,144
Fund Cash Balances, January 1	<u>45,192</u>	<u>1,348</u>	<u>46,540</u>
Fund Cash Balances, December 31	<u><u>\$57,290</u></u>	<u><u>\$1,394</u></u>	<u><u>\$58,684</u></u>

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

**BLOOMFIELD DISTRICT CEMETERY
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Bloomfield District Cemetery, Morrow 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. The Cemetery is directed by an appointed six-member Board of Trustees. Two members of the Board are appointed by Bennington Township, two are appointed by South Bloomfield Township, and two are appointed by the South Bloomfield District Cemetery Board. 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 deposits are valued at cost.

D. Fund Accounting

The Cemetery uses fund accounting to segregate cash that is 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 Funds)

These funds are used to account for resources restricted by legally binding trust agreements for which the Cemetery is acting in an agency capacity. If the agreement requires the Cemetery to maintain the corpus of the trust, the fund is classified as a non-expendable trust fund.

Holland Trust Fund and Hecks Trust Fund - These funds receive interest from fund investments. Proceeds are used to maintain grave sites.

**BLOOMFIELD DISTRICT CEMETERY
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Cemetery to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. EQUITY IN CASH

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

	<u>2003</u>	<u>2002</u>
Demand deposits	\$26,520	\$17,260
Certificates of deposit	41,886	41,424
Total deposits	<u>\$68,406</u>	<u>\$58,684</u>

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

**BLOOMFIELD DISTRICT CEMETERY
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2003, and December 31, 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$35,468	\$35,468	\$0
Fiduciary	27	27	0
Total	\$35,495	\$35,495	\$0

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$33,570	\$25,747	\$7,823
Fiduciary	30	26	4
Total	\$33,600	\$25,773	\$7,827

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$25,800	\$34,142	\$8,342
Fiduciary	30	62	32
Total	\$25,830	\$34,204	\$8,374

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$25,470	\$22,044	\$3,426
Fiduciary	30	16	14
Total	\$25,500	\$22,060	\$3,440

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

**BLOOMFIELD DISTRICT CEMETERY
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

4. PROPERTY TAX (Continued)

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Cemetery.

5. RISK MANAGEMENT

Commercial

The Cemetery has obtained commercial insurance for the following risks:

- General Liability
- Comprehensive Property
- Fire



**Auditor of State
Betty Montgomery**

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

Bloomfield District Cemetery
Morrow County
350 County Road 204
Centerburg, Ohio 43011

To the Board of Trustees:

We have audited the accompanying financial statements of the Bloomfield District Cemetery, Morrow County, Ohio, (the Cemetery) as of and for the years ended December 31, 2003, and December 31, 2002, and have issued our report thereon dated June 22, 2004. 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*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Cemetery in a separate letter dated June 22, 2004.

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 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 June 22, 2004.

35 N. Fourth St. / Second Floor / Columbus, OH 43215
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

Bloomfield District Cemetery
Morrow 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 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 22, 2004



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

BLOOMFIELD DISTRICT CEMETERY

MORROW 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 20, 2004**