

**Woodlawn Union Cemetery**  
Medina County, Ohio

**Regular Audit**

For the Years Ended December 31, 2003 - 2002





**Auditor of State  
Betty Montgomery**

Board of Trustees  
Woodlawn Union Cemetery  
P.O. Box 494  
Wadsworth, OH 44281

We have reviewed the Independent Auditor's Report of the Woodlawn Union Cemetery, Medina County, prepared by Knox & Knox CPAs, for the audit period January 1, 2002 through December 31, 2003. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Woodlawn Union Cemetery is responsible for compliance with these laws and regulations.

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State

August 19, 2004

**This Page is Intentionally Left Blank.**

WOODLAWN UNION CEMETERY  
MEDINA COUNTY, OHIO

Table of Contents

	<u>Page</u>
Report of Independent Accountants.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - General Fund For the Years Ended December 31, 2003 and 2002.....	4
Notes to the Financial Statements.....	6
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	8

**This page intentionally left blank.**

# KNOX & KNOX

---

Accountants and Consultants

## **Report of Independent Accountants**

Woodlawn Union Cemetery  
Medina County  
PO Box 494  
Wadsworth, Ohio 44281

To the Board of Trustees:

We have audited the accompanying financial statements of the Woodlawn Union Cemetery, Medina County, Ohio, (the Cemetery) as of and for the years ended December 31, 2003 and 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 audits.

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 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 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 fund cash balances of the Cemetery as of December 31, 2003 and 2002, and its 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 15, 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 *Governmental Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

This report is intended solely for the information and use of the audit committee, management, the Board of Trustees and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Knox & Knox

Orrville, Ohio  
July 15, 2004



This page intentionally left blank.

WOODLAWN UNION CEMETERY  
MEDINA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES - GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002

	General Fund	
	2003	2002
Cash Receipts:		
Intergovernmental	\$ 52,354	\$50,829
Charges for Services	80,619	65,841
Sale of Lots	22,025	22,375
Interest	4,015	5,073
Miscellaneous	538	313
Total Cash Receipts	159,551	144,431
Cash Disbursements:		
Current:		
Salaries	103,003	99,839
Supplies	5,682	5,818
Equipment	16,334	8,969
Contracts - Repair	2,607	9,031
Public Employees' Retirement	13,836	13,468
Workers' Compensation	3,682	1,680
Insurance	26,903	24,193
Miscellaneous	7,996	10,667
Total Cash Disbursements	180,043	173,665
Total Cash Receipts Over/(Under)		
Cash Disbursements	<20,492>	< 29,234>
Other Financing Receipts/Disbursements:		
Sale of Fixed Assets	8,825	8,838
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	< 11,667>	<20,396>
Fund Cash Balances, January 1	227,042	247,438
Fund Cash Balances, December 31	\$ 215,375	\$227,042

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

This page intentionally left blank.

WOODLAWN UNION CEMETERY  
MEDINA COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002

1. Summary of Significant Accounting Policies

A. Description of the Entity

Woodlawn Union Cemetery, Medina 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. Two members of the Board are appointed by the City of Wadsworth, and the third member is appointed by Wadsworth 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.

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

C. Cash

Certificates of deposit are valued at cost.

D. Fund Accounting

The Cemetery uses a General Fund to account for all financial resources.

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.

F. Accumulated 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 a liability under the basis of accounting used by the Cemetery.

2. Equity in Pooled Cash and Investments

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31, was as follows:

	2003	2002
Demand deposits	\$ 41,598	\$ 56,829
Certificates of deposit	173,777	170,213
Total deposits and investments	\$ 215,375	\$ 227,042

Deposits:

Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

WOODLAWN UNION CEMETERY  
MEDINA COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002

3. 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 post-retirement 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 2003 and 2002, PERS members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries for 2003, and 2002. The Cemetery has paid all contributions required through December 31, 2003.

4. Risk Management

The Cemetery has obtained commercial insurance for the following risks:

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

# KNOX & KNOX

---

## Accountants and Consultants

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

Board of Trustees  
Woodlawn Union Cemetery  
Medina County  
PO Box 494  
Wadsworth, OH 44281

To the Board of Trustees:

We have audited the financial statements of the Woodlawn Union Cemetery, Medina County, Ohio (the Cemetery), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated July 15, 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 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 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 July 15, 2004.

Woodlawn Union Cemetery  
Medina County  
Report of Independent Accountants on Compliance and Internal  
Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of the audit committee, management, and the Board of Trustees, and should not be used by anyone other than these specified parties.

Knox & Knox

Orrville, Ohio  
July 15, 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

**WOODLAWN UNION CEMETERY**

**MEDINA 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 31, 2004**