



**Auditor of State  
Betty Montgomery**



**TRAUTWEIN JOINT TOWNSHIP CEMETERY  
HIGHLAND COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Trautwein Joint Township Cemetery  
Highland County  
7334 S.R. 134  
Lynchburg, Ohio 45142

To the Board of Trustees:

We have audited the accompanying financial statements of Trautwein Joint Township Cemetery, Highland 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 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 fund cash balances of the Cemetery as of December 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 June 17, 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.

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.

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**Betty Montgomery**  
Auditor of State

June 17, 2004

**TRAUTWEIN JOINT TOWNSHIP CEMETERY  
HIGHLAND COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002**

	<b>2003</b>	<b>2002</b>
<b>Cash Receipts:</b>		
Intergovernmental	\$2,700	\$1,800
Sale of Lots		860
Interest	179	758
Total Cash Receipts	2,879	3,418
<b>Cash Disbursements:</b>		
Salaries	300	300
Contracts - Services	2,600	2,660
Miscellaneous	292	1,108
Total Cash Disbursements	3,192	4,068
Total Receipts (Under) Disbursements	(313)	(650)
Cash Balances, January 1	10,426	11,076
<b>Cash Balances, December 31</b>	<b>\$10,113</b>	<b>\$10,426</b>

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

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**TRAUTWEIN JOINT TOWNSHIP CEMETERY  
HIGHLAND COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Trautwein Joint Township Cemetery, Highland 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 a joint township cemetery created by Dodson Township of Highland County and Clark and Jefferson Townships of Clinton County. These townships provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The Cemetery is directed by the Boards of Trustees of the participating townships. An appointed clerk is responsible for fiscal control of the resources of the Cemetery. The Cemetery provides for the general maintenance of the grounds and the sales of burial lots. The Cemetery does not levy any taxes.

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**

Cemetery funds are deposited into a checking account or certificates of deposit at a local commercial bank. Certificates of deposit are valued at cost.

**D. Fund Accounting**

The Cemetery has no funds that are required to be restricted as to use; therefore, the Cemetery classifies its funds as a General Fund. The General Fund is the general operating fund and is used to account for all financial resources.

**E. Budgetary Process**

The Cemetery is not a taxing district as defined by the Ohio Revised Code and is not required to comply with budgetary laws.

**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.

**TRAUTWEIN JOINT TOWNSHIP CEMETERY  
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31 2003 AND 2002  
(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 at December 31 was as follows:

	<u>2003</u>	<u>2002</u>
Demand deposits	\$2,095	\$2,586
Certificates of deposit	8,018	7,840
Total deposits	<u>\$10,113</u>	<u>\$10,426</u>

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



**Auditor of State  
Betty Montgomery**

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

Trautwein Joint Township Cemetery  
Highland County  
7334 S.R. 134  
Lynchburg, Ohio 45142

To the Board of Trustees:

We have audited the accompanying financial statements of Trautwein Joint Township Cemetery, Highland County, Ohio (the Cemetery), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated June 17, 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 a certain immaterial instance of noncompliance that we have reported to management of the Cemetery in a separate letter dated June 17, 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 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 June 17, 2004.

Trautwein Joint Township Cemetery  
Highland County  
Independent Accountants' Report on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
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This report is intended solely for the information and use of the Board of Trustees and the Clerk, 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 17, 2004



**Auditor of State  
Betty Montgomery**

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**TRAUTWEIN JOINT TOWNSHIP CEMETERY**

**HIGHLAND 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 13, 2004**