



**Auditor of State  
Betty Montgomery**



**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Woodland Union Cemetery  
Van Wert County  
10968 Woodland Avenue  
Van Wert, Ohio 45891

To the Board of Trustees:

We have audited the accompanying financial statements of Woodland Union Cemetery, Van Wert County, (the Cemetery), as of and for the years ended December 31, 2002 and December 31, 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 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 combined fund cash balances of Woodland Union Cemetery, Van Wert County, as of December 31, 2002 and December 31, 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 May 27, 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 audit.

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Woodland Union Cemetery  
Van Wert 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

May 27, 2003

**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$23,345		\$23,345
Intergovernmental	5,010		5,010
Charges for Services	51,457		51,457
Sale of Lots	39,300		39,300
Interest	1,582	6	1,588
Miscellaneous	185		185
Special Assessment		410	410
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	120,879	416	121,295
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Salaries	67,112		67,112
Supplies	9,456		9,456
Equipment	4,199		4,199
Contracts - Services	21,313		21,313
Public Employees' Retirement	9,262		9,262
Workers' Compensation	1,048		1,048
Miscellaneous	1,779		1,779
	<hr/>	<hr/>	<hr/>
Total Disbursements	114,169		114,169
	<hr/>	<hr/>	<hr/>
Total Receipts Over Disbursements	6,710	416	7,126
Fund Cash Balances, January 1	91,673	1,749	93,422
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b>\$98,383</b>	<b>\$2,165</b>	<b>\$100,548</b>
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*The notes to the financial statements are an integral part of this statement.*

**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
NON-EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<b>Fiduciary Funds</b>
	<b>Non-Expendable Trust</b>
<b>Cash Receipts:</b>	
Interest	\$4,963
Bequest	5,000
	9,963
 Total Cash Receipts	 9,963
<b>Cash Disbursements:</b>	
Current:	
Supplies	2,054
Miscellaneous	2,760
	4,814
 Total Disbursements	 4,814
 Total Receipts Over Disbursements	 5,149
 Fund Cash Balances, January 1	 208,392
 <b>Fund Cash Balances, December 31</b>	 <b>\$213,541</b>

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



**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

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

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$32,703		\$32,703
Intergovernmental	1,343		1,343
Charges for Services	43,934		43,934
Sale of Lots	26,200		26,200
Interest	4,995	20	5,015
Miscellaneous	40		40
Special Assessment		320	320
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	109,215	340	109,555
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Salaries	62,008		62,008
Supplies	9,074		9,074
Equipment	4,615		4,615
Contracts - Services	28,104		28,104
Public Employees' Retirement	9,044		9,044
Workers' Compensation	2,476		2,476
Miscellaneous	3,881		3,881
	<hr/>	<hr/>	<hr/>
Total Disbursements	119,202		119,202
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(9,987)	340	(9,647)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	101,660	1,409	103,069
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<u>\$91,673</u>	<u>\$1,749</u>	<u>\$93,422</u>

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

**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
NON-EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Fiduciary Funds Non-Expendable Trust</u>
<b>Cash Receipts:</b>	
Interest	\$9,154
Bequest	<u>9,100</u>
Total Cash Receipts	<u>18,254</u>
<b>Cash Disbursements:</b>	
Current:	
Supplies	2,148
Miscellaneous	<u>6,475</u>
Total Disbursements	<u>8,623</u>
Total Receipts Over Disbursements	9,631
Fund Cash Balances, January 1	<u>198,761</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$208,392</u></u>

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

**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Woodland Union Cemetery, Van Wert 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 Pleasant Township and the City of Van Wert. 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 disbursement is made.

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

**C. Cash and Investments**

The checking account and certificates of deposit are valued at cost.

**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.

**2. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through trust funds). The Cemetery had the following significant Capital Project Fund:

**Capital Improvement Special Assessment Fund** – This fund receives an assessment fee from the sale of grave lots for maintenance and capital improvement of the Cemetery.

**3. 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 Funds:

**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cemetery Bequest Funds** – These funds receive interest from fund investments. Proceeds are used to maintain grave sites. These funds are classified as non-expendable trust funds.

**E. Budgetary Process**

The Cemetery budgets the General fund annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements) may not exceed appropriations at the fund, or function level of control. The Board annually approves appropriation measures and subsequent amendments.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) as of January 1.

A summary of 2001 and 2002 budgetary activity appears in Note 3.

**F. 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.

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused sick leave in certain circumstances, such as upon retirement. Unpaid sick leave is not reflected as liabilities under the basis of accounting used by the Cemetery.

**2. 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:

	2002	2001
Demand deposits	\$163,598	\$151,980
Certificates of deposit	150,491	149,834
Total deposits	\$314,089	\$301,814

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by the financial institution's public entity deposit pool.

**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$117,430	\$120,879	\$3,449
Capital Projects	20	416	396
Fiduciary (Trust Funds)	8,000	9,963	1,963
Total	\$125,450	\$131,258	\$5,808

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$130,494	\$114,169	\$16,325
Capital Projects	0	0	0
Fiduciary (Trust Funds)	2,400	4,814	(\$2,414)
Total	\$132,894	\$118,983	\$13,911

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$112,965	\$109,215	(\$3,750)
Capital Projects	0	340	340
Fiduciary (Trust Funds)	8,000	18,254	10,254
Total	\$120,965	\$127,809	\$6,844

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$132,845	\$119,202	\$13,643
Capital Projects	0	0	0
Fiduciary (Trust Funds)	0	8,623	(\$8,623)
Total	\$132,845	\$127,825	\$5,020

**4. 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 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, PERS employee members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2002.

**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

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

**5. RISK MANAGEMENT**

The Woodland Union Cemetery has obtained commercial insurance for the following risks:

- •Commercial property
- •Commercial General Liability
- •Commercial Inland Marine
- •Commercial Auto Policy

The Cemetery also provides health insurance to full-time employees through the City of Van Wert's policy.



## **Auditor of State Betty Montgomery**

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

Woodland Union Cemetery  
Van Wert County  
10968 Woodland Avenue  
Van Wert, Ohio 45891

To the Board of Trustees:

We have audited the financial statements of Woodland Union Cemetery, Van Wert County, (the Cemetery), as of and for the years ended December 31, 2002 and December 31, 2001, and have issued our report thereon dated May 27, 2003. 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 is 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 May 27, 2003.

#### **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 May 27, 2003.

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Woodland Union Cemetery  
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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

May 27, 2003



**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-20281-001	Ohio Rev. Code Section 759.36 - Required the Cemetery to create a permanent endowment fund	Fully Corrected for 2001 and 2002	





**Auditor of State  
Betty Montgomery**

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**WOODLAND UNION CEMETERY**

**VAN WERT 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 17, 2003**