



Dave Yost • Auditor of State



**WOODLAWN UNION CEMETERY  
VAN WERT COUNTY**

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# Dave Yost • Auditor of State

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

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

July 8, 2011

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# Dave Yost • Auditor of State

## 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, 2010 and 2009. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Cemetery has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Cemetery's larger (i.e. major) funds separately. While the Cemetery does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Cemeteries to reformat their statements. The Cemetery has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Cemetery as of December 31, 2010 and 2009, or its changes in financial position for the years then ended.

Also, 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, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Cemetery has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2011, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

July 8, 2011



**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, 2010**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$27,069		\$27,069
Intergovernmental	9,700		9,700
Charges for Services	67,895		67,895
Sale of Lots	33,265		33,265
Special Assessments		\$315	315
Interest	593	2	595
Miscellaneous	465		465
Total Cash Receipts	<u>138,987</u>	<u>317</u>	<u>139,304</u>
<b>Cash Disbursements:</b>			
<b>Current:</b>			
Salaries	81,916		81,916
Supplies	14,948		14,948
Equipment	4,250		4,250
Contracts - Services	24,060		24,060
Public Employees' Retirement	11,514		11,514
Workers' Compensation	2,954		2,954
Miscellaneous	1,534		1,534
Total Disbursements	<u>141,176</u>		<u>141,176</u>
Total Receipts Over/(Under) Disbursements	<u>(2,189)</u>	<u>317</u>	<u>(1,872)</u>
Fund Cash Balances, January 1	<u>81,665</u>	<u>4,505</u>	<u>86,170</u>
Fund Cash Balances, December 31	<u><u>\$79,476</u></u>	<u><u>\$4,822</u></u>	<u><u>\$84,298</u></u>

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

**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Fiduciary Funds</u> <u>Private-Purpose Trust</u>
<b>Cash Receipts:</b>	
Interest	\$2,078
Bequest	3,400
Total Cash Receipts	<u>5,478</u>
<b>Cash Disbursements:</b>	
<b>Current:</b>	
Salaries	881
Supplies	3,313
Total Disbursements	<u>4,194</u>
Total Receipts Over/(Under) Disbursements	<u>1,284</u>
Fund Cash Balances, January 1	<u>284,779</u>
Fund Cash Balances, December 31	<u><u>\$286,063</u></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  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$26,586		\$26,586
Intergovernmental	16,950		16,950
Charges for Services	68,462		68,462
Sale of Lots	24,750		24,750
Special Assessments		\$240	240
Interest	1,358	2	1,360
Miscellaneous	130		130
Total Cash Receipts	<u>138,236</u>	<u>242</u>	<u>138,478</u>
<b>Cash Disbursements:</b>			
<b>Current:</b>			
Salaries	86,097		86,097
Supplies	13,521		13,521
Equipment	1,234		1,234
Contracts - Services	33,420		33,420
Public Employees' Retirement	12,043		12,043
Workers' Compensation	3,139		3,139
Miscellaneous	1,283		1,283
Total Disbursements	<u>150,737</u>		<u>150,737</u>
Total Receipts Over/(Under) Disbursements	<u>(12,501)</u>	<u>242</u>	<u>(12,259)</u>
Fund Cash Balances, January 1	<u>94,166</u>	<u>4,263</u>	<u>98,429</u>
Fund Cash Balances, December 31	<u>\$81,665</u>	<u>\$4,505</u>	<u>\$86,170</u>

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

**WOODLAND UNION CEMETERY  
VAN WERT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<b>Fiduciary Funds</b>
	<b>Private-Purpose Trust</b>
<b>Cash Receipts:</b>	
Interest	\$3,138
Bequest	3,000
Total Cash Receipts	6,138
<b>Cash Disbursements:</b>	
<b>Current:</b>	
Salaries	1,291
Supplies	1,340
Total Disbursements	2,631
Total Receipts Over/(Under) Disbursements	3,507
Fund Cash Balances, January 1	281,272
Fund Cash Balances, December 31	\$284,779

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

**WOODLAWN UNION CEMETERY  
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges for the Woodland union Cemetery, Van Wert County, (the Cemetery). Pleasant Township and the City of Van Wert appoint a three-member Board of Trustees to direct cemetery operations. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The accompanying financial statements present this funding as Local Taxes and Intergovernmental Receipts. The Cemetery provides grounds maintenance, opening and closing of graves, and the sale of 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Cemetery recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The Cemetery's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Cemetery records certificates of deposit 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 reports all financial resources except those required to be accounted for in another fund.

**2. Capital Project Funds**

These funds account for receipts restricted to acquiring or constructing 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 purchase of land, building improvement, and land improvements of the Cemetery.

**WOODLAWN UNION CEMETERY  
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

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

**3. Fiduciary Funds**

Fiduciary funds include the private purpose trust funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Cemetery's own programs.

The Cemetery's private purpose trust funds are for the benefit of maintaining grave sites.

**E. Budgetary Process**

The Ohio Revised Code requires the Board to budget each fund annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control (modify to reflect legal level of control) and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and any subsequent amendments. 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.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Cemetery records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

The Cemetery maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	<u>2010</u>	<u>2009</u>
Demand deposits	\$208,373	\$199,164
Certificates of deposit	161,988	171,785
Total deposits	<u>\$370,361</u>	<u>\$370,949</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Cemetery; and collateralized by the financial institution's public entity deposit pool.

**WOODLAWN UNION CEMETERY  
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

<b>2010 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$154,825	\$138,987	(\$15,838)
Capital Projects	400	317	(83)
Fiduciary	3,000	5,478	2,478
Total	\$158,225	\$144,782	(\$13,443)

<b>2010 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$161,400	\$141,176	\$20,224
Fiduciary	2,630	4,194	(1,564)
Total	\$164,030	\$145,370	\$18,660

<b>2009 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$155,655	\$138,236	(\$17,419)
Capital Projects	450	242	(208)
Fiduciary	6,150	6,138	(12)
Total	\$162,255	\$144,616	(\$17,639)

<b>2009 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$162,000	\$150,737	\$11,263
Capital Projects	4,000		4,000
Fiduciary	2,630	2,631	(1)
Total	\$168,630	\$153,368	\$15,262

**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 Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the Cemetery contributed an amount equaling 14% of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2010.

**WOODLAWN UNION CEMETERY  
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**5. RISK MANAGEMENT**

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Inland Marine; and
- Auto

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





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS 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, 2010 and 2009, and have issued our report thereon dated July 8, 2011 wherein we noted the Cemetery followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Cemetery's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Cemetery's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Cemetery's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Cemetery's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Cemetery's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Cemetery's management in a separate letter dated July 8, 2011.

We intend this report solely for the information and use of management and Board of Trustees. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

July 8, 2011



# Dave Yost • Auditor of State

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  
SEPTEMBER 6, 2011