



**WOODLAND UNION CEMETERY
VAN WERT COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**WOODLAND UN-ION CEMETERY
VAN WERT COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2000	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Non Expendable Trust Fund – For the Year Ended December 31, 2000	4
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Types – For the Year Ended December 31, 1999	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Non Expendable Trust Fund – For the Year Ended December 31, 1999	6
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standard</i>	11
Schedule of Findings	13

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

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 the Woodland Union Cemetery, Van Wert County, (the Cemetery) as of and for the years ended December 2000 and 1999. 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 generally accepted auditing standards 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 described 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 Woodland Union Cemetery, Van Wert County, as of December 31, 2000 and 1999, 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 March 22, 2001 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.

Woodland Union Cemetery
Van Wert County
Report of Independent Accountants
Page 2

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 Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

March 22, 2001

**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, 2000**

	GOVERNMENTAL FUND TYPES		Total (Memorandum Only)
	General	Capital Projects	
Cash Receipts:			
Taxes	\$27,878		\$27,878
Intergovernmental Receipts	3,292		3,292
Charges for Services	51,350		51,350
Sale of Lots	27,590		27,590
Interest	2,800	\$14	2,814
Miscellaneous	58		58
Special Assessments		330	330
Total Cash Receipts	112,968	344	113,312
Cash Disbursements:			
Current:			
Personal Services	78,468		78,468
Supplies	10,463		10,463
Capital Outlay	579		579
Contract - Services	17,442		17,442
Miscellaneous	3,199		3,199
Total Cash Disbursements	110,151		110,151
Total Receipts Over/(Under) Disbursements	2,817	344	3,161
Fund Cash Balances, January 1, 2000	<u>98,843</u>	<u>1,065</u>	<u>99,908</u>
Fund Cash Balances, December 31, 2000	<u>\$101,660</u>	<u>\$1,409</u>	<u>\$103,069</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 BALANCE - NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Fiduciary Fund Type
	Non-Expendable Trust
Receipts:	
Interest	\$6,139
Bequests	101,000
	107,139
Total Receipts	107,139
Disbursements:	
Miscellaneous	2,083
	105,056
Net Receipts Over/(Under) Disbursements	105,056
Fund Cash Balance, January 1, 2000	93,705
Fund Cash Balance, December 31, 2000	\$198,761

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 - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	GOVERNMENTAL FUND TYPES		
	General	Capital Projects	Total (Memorandum Only)
Cash Receipts:			
Taxes	\$26,912	\$0	\$26,912
Intergovernmental Revenues	4,391	0	4,391
Charges for Services	48,511	0	48,511
Sale of Lots	29,463	0	29,463
Interest	2,315	12	2,327
Reimbursement	495	0	495
Miscellaneous	15	0	15
Special Assessment	0	340	340
Total Cash Receipts	112,102	352	112,454
Cash Disbursements:			
Current:			
Personal Services	76,372	0	76,372
Supplies	9,155	0	9,155
Capital Outlay	7,451	495	7,946
Contract - services	20,235	0	20,235
Miscellaneous	3,830	0	3,830
Total Cash Disbursements	117,043	495	117,538
Total Receipts Over/(Under) Disbursements	(4,941)	(143)	(5,084)
Other Financing Receipts:			
Sale of Fixed Assets	900	0	900
Excess of Cash Receipts and Other Financing Receipts Over/ (Under) Cash Disbursements	(4,041)	(143)	(4,184)
Fund Cash Balances, January 1, 1999	102,884	1,208	104,092
Fund Cash Balances, December 31, 1999	\$98,843	\$1,065	\$99,908

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 BALANCE - NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Fiduciary Fund Types
	Non-Expendable Trust
Receipts:	
Bequest	\$11,036
Interest	4,164
	15,200
Total Receipts	15,200
Disbursements:	
Miscellaneous	2,098
	2,098
Net Receipts Over/(Under) Disbursements	13,102
Fund Cash Balance, January 1, 1999	80,603
Fund Cash Balance, December 31, 1999	\$93,705

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, 2000-1999**

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 Fund

This fund is 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 lots for maintenance and capital improvement of the Cemetery.

3. Fiduciary Fund (Trust and Agency Fund)

This fund is used to account for resources restricted by legally binding trust agreements and accounts for which the Cemetery is acting in an agency capacity. The Cemetery had the following significant Fiduciary Fund:

**WOODLAND UNION CEMETERY
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000-1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cemetery Bequest Fund - This fund receives interest from fund investments. Proceeds are used to maintain grave sites. This fund is classified as a nonexpendable trust fund.

E. Budgetary Process

The Cemetery budgets the General fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) 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) plus unencumbered cash as of January 1.

A summary of 2000 and 1999 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 a liability 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:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$ 127,775	\$ 42,515
Certificates of deposit	<u>174,055</u>	<u>151,098</u>
Total deposits	<u><u>301,830</u></u>	<u><u>193,613</u></u>

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

**WOODLAND UNION CEMETERY
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000-1999
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 111,136	\$ 112,968	\$ 1,832
Capital Projects	0	344	344
Trust	0	107,139	107,139
Total	\$ 111,136	\$ 220,451	\$ 109,315

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 120,950	\$ 110,151	\$ 10,799
Capital Projects	0	0	0
Trust	0	2,083	(2,083)
Total	\$ 120,950	\$ 112,234	\$ 8,716

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 110,830	\$ 113,002	\$ 2,172
Capital Projects	0	352	352
Trust	0	15,200	15,200
Total	\$ 110,830	\$ 128,554	\$ 17,724

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 135,690	\$ 117,043	\$ 18,647
Capital Projects	0	495	(495)
Trust	0	2,098	(2,098)
Total	\$ 135,690	\$ 119,636	\$ 16,054

**WOODLAND UNION CEMETERY
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000-1999
(Continued)**

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 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries for January through June 2000 and an amount equal to 8.13% of participants' gross salaries for July through December 2000. The District has paid all contributions required through December 31, 2000.

5. RISK MANAGEMENT

The Cemetery has obtained commercial insurance for the following risks:

- Commercial Property Coverage
- 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.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS 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, 2000 and 1999, and have issued our report thereon dated March 22, 2001. We conducted our audit in accordance with generally accepted auditing standards 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 one instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2000-20281-001. We also noted an immaterial instance of noncompliance that we have reported to management of the Cemetery in a separate letter dated March 22, 2001.

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 March 22, 2001.

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

This report is intended 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.

Jim Petro
Auditor of State

March 22, 2001

WOODLAND UNION CEMETERY
VAN WERT COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number 2000-20281-001

Ohio Rev. Code Section 759.36 states the board of cemetery trustees may create a permanent endowment fund for the express purpose of keeping the cemetery clean and in good order and may:

1. Add to the price regularly charged for lots a sum for that purpose;
2. Receive gifts for that purpose;
3. Enter into separate agreements with the purchasers of lots by which an agreed part of the purchase price shall constitute a permanent fund;
4. Receive individual gifts for the fund, the income thereof to be used for the upkeep and care of lots.

When any such funds are received or created, they shall be a permanent fund for such use and the income therefrom shall be used only for such purpose, and the principal sum shall be kept and invested under the same terms fixed by law for the investment of the funds of a minor by his guardian.

Ohio Rev. Code 5705.131, states that interest earned on principal of a non-expendable trust fund that has been established for the purpose of receiving donations or contributions that the donor or contributor requires to be maintained intact must be credited to the non-expendable trust fund to which the principal belongs.

Interest was not posted to the bequest fund during 1999 and during 2000, only of a portion of the bequest fund interest was recorded in the fund.

The Board should monitor financial reports to determine that all interest due to the bequest fund is properly recorded in the fund.

An adjustment has been made from the General Fund in favor of the Cemetery Bequest Fund in the amount of \$4,799 for 2000 and \$4,164 for 1999. The accompanying financial statements reflect the above noted adjustment and the adjustments have been posted to the accounting records of the Cemetery.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

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
APRIL 26, 2001**