



**Auditor of State  
Betty Montgomery**



**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Antrim Eden Nevada Joint Cemetery  
Wyandot County  
1336 County Highway 430  
Nevada, Ohio 44849

To the Board of Trustees:

We have audited the accompanying financial statements of the Antrim Eden Nevada Joint Cemetery, Wyandot County, Ohio, (the Cemetery) as of and for the years ended December 31, 2004, and December 31, 2003. 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 accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Antrim Eden Nevada Joint Cemetery, Wyandot County, Ohio, as of December 31, 2004, and December 31, 2003, 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 March 8, 2005, 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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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 Section 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

March 8, 2005

**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GENERAL AND NONEXPNDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>General</u>	<u>Nonexpendable Trust</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Intergovernmental	\$3,000	\$0	\$3,000
Charges for Services	11,732	0	11,732
Sale of Lots	4,580	0	4,580
Interest	1,669	399	2,068
Miscellaneous	553	0	553
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	21,534	399	21,933
<b>Cash Disbursements:</b>			
Current:			
Salaries	10,451	0	10,451
Equipment	5,137	0	5,137
Contracts - Repair	3,159	0	3,159
Contracts - Services	2,200	0	2,200
Public Employees' Retirement	1,207	0	1,207
Miscellaneous	1,897	0	1,897
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	24,051	0	24,051
Excess of Cash Receipts Over/(Under) Cash Disbursements	(2,517)	399	(2,118)
Fund Cash Balances, January 1	78,270	9,149	87,419
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$75,753</u></b>	<b><u>\$9,548</u></b>	<b><u>\$85,301</u></b>

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

**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GENERAL AND NONEXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General</u>	<u>Nonexpendable Trust</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Intergovernmental	\$3,000	\$0	\$3,000
Charges for Services	10,186	0	10,186
Sale of Lots	5,050	0	5,050
Interest	1,827	679	2,506
Miscellaneous	32	0	32
	<u>20,095</u>	<u>679</u>	<u>20,774</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Salaries	9,497	0	9,497
Equipment	1,702	0	1,702
Contracts - Repair	1,171	0	1,171
Contracts - Services	2,100	0	2,100
Public Employees' Retirement	1,227	0	1,227
Miscellaneous	3,642	0	3,642
	<u>19,339</u>	<u>0</u>	<u>19,339</u>
<b>Total Cash Disbursements</b>			
Excess of Cash Receipts Over Cash Disbursements	756	679	1,435
Fund Cash Balances, January 1	<u>77,514</u>	<u>8,470</u>	<u>85,984</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$78,270</u></b>	<b><u>\$9,149</u></b>	<b><u>\$87,419</u></b>

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



**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Antrim Eden Nevada Joint Cemetery, Wyandot 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 directed by an appointed three-member Board of Trustees. The Board is appointed by Antrim Township, Eden Township, and the Village of Nevada. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. This accompanying financial statement presents this funding as Intergovernmental Receipts. 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 and Investments**

The Cemetery maintains interest bearing checking and savings accounts. It also invests in Certificates of Deposit and common stock, which 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. Nonexpendable Trust Funds**

These funds are used to account for resources restricted by legally binding trust agreements. The Cemetery had the following significant Nonexpendable Trust Fund:

*Smith Land Fund* – This fund receives interest from investments.

**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.

**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

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

The Cemetery maintains a cash and investment 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:

	2004	2003
Deposits	\$9,236	\$10,132
Certificates of deposit	75,665	76,887
Total deposits	<u>\$84,901</u>	<u>\$87,019</u>
Common stock	400	400
Total investments	<u>\$85,301</u>	<u>\$87,419</u>

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

**3. RETIREMENT SYSTEM**

The Public Employees Retirement System of Ohio (PERS) is a state operated, cost-sharing, multiple employer public employee retirement system. PERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. PERS also provides survivor and disability benefits to vested employees.

Contribution rates are prescribed by the Ohio Revised Code. For 2004 and 2003, PERS 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, 2004.

**4. RISK MANAGEMENT**

**Commercial Insurance**

The Cemetery has obtained commercial insurance for comprehensive property and general liability.



## **Auditor of State Betty Montgomery**

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

Antrim Eden Nevada Joint Cemetery  
Wyandot County  
1336 County Highway 430  
Nevada, Ohio 44849

To the Board of Trustees:

We have audited the accompanying financial statements of the Antrim Eden Nevada Joint Cemetery, Wyandot County, Ohio, (the Cemetery) as of and for the years ended December 31, 2004, and December 31, 2003, and have issued our report thereon dated March 8, 2005. 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 tested its compliance with certain provisions of laws, regulations, contracts and grants, 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 such an opinion. The results of our tests disclosed no instances of noncompliance we must report under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the Cemetery's management in a separate letter dated March 8, 2005.

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

In planning and performing our audit, we considered the Cemetery's internal control over financial reporting 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Cemetery's ability to record, process, summarize and report financial data consistent with management's assertions in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2004-001 and 2004-002.

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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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable conditions described above are material weaknesses. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the Cemetery's management in a separate letter dated March 8, 2005.

This report is intended solely for the information and use of management and the 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

March 8, 2005

**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2004 AND 2003**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2004-001</b>
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**Accounting Records**

To properly record the Cemetery's financial activity using fund accounting, the Cemetery should utilize a cash journal, receipts ledger, and expenditure ledger. The cash journal should reflect all of the receipts and expenditures of the Cemetery for all funds. The total of all fund balances must reconcile with the cash balance; the total of all fund receipts must reconcile with the total cash receipts; and the total of all fund expenditures must reconcile with the cash expenditures. The receipts ledger should be maintained by revenue source and reflect all of the Cemetery's receipts. The expenditures ledger should be maintained by expenditure type and reflect all of the Cemetery's expenditures. The monthly bank reconciliation should be performed in total for all funds and all bank accounts.

Currently, the Cemetery maintains a separate cash ledger for each bank account and records bank activity rather than fund activity. In addition, the ledgers are not completely and accurately maintained. As a result, \$532.50 and \$531.13 of interest earned was not recorded in the ledger in 2003 and 2004, respectively.

We recommend the Clerk of the Cemetery maintain the ledgers to reflect proper fund accounting. All transactions should be recorded timely and monthly reconciliations should be performed to include all bank accounts and certificates of deposit. If necessary, the Clerk should obtain training on fund accounting.

<b>Finding Number</b>	<b>2004-002</b>
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**Authorization of Pay Rates and Timesheets**

Cemetery Trustees are paid annually based on the number of meetings attended. However, the rate used to calculate the yearly pay for the Trustees in 2004 and 2003 was not approved by the Trustees in the minutes or through an approved pay schedule. Also, there were no meeting records in 2004 to support the amounts paid to the Trustees. There was record of only four public Board meetings held in 2004, although the three Trustees were paid for six, seven, and sixteen meetings. The additional payments were for meetings with attorneys and meetings with the Clerk and Managing Trustee to review financial information monthly. Furthermore, the Clerk's 2004 and 2003 salary rate was not approved by the Board of Trustees in the minutes or authorized by an approved pay schedule.

Also, in 2004 and 2003, Trustees received additional pay totaling \$198 and \$320, respectively, for additional work performed, including pouring grave foundations; however, there was no documentation, such as timesheets or approval by the Trustees in the minutes, for this additional pay.

The two Cemetery caretakers received bonuses or extra pay in 2004 and 2003 totaling \$1,890 and \$220, respectively. Of these amounts, only a total of \$624 in 2004 was supported by timesheet records.

To ensure employees are being paid the proper rates, the Cemetery Trustees should authorize all employee and official pay rates through approval in the minutes or through an approved contract/pay schedule. Also, the Cemetery Clerk should ensure all extra work performed by the caretakers or the Trustees is recorded on a timesheet and approved by the Board of Trustees before payment is issued. A complete and accurate record of all meetings attended by the Trustees should also be maintained by the Clerk. If this matter is not corrected, findings for recovery may be issued in future periods.

This matter was reported in the prior audit management letter.

**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2004 AND DECEMBER 31, 2003**

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>
2002-30288-001	Proper use of ledgers and fund accounting.	No	This comment is being repeated in the current audit report as finding number 2004-001.



**Auditor of State  
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**ANTRIM EDEN NEVADA JOINT CEMETERY  
WYANDOT 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  
MAY 12, 2005**