



**Auditor of State  
Betty Montgomery**



**FORT MEIGS UNION CEMETERY  
WOOD COUNTY**

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**Auditor of State  
Betty Montgomery**

Fort Meigs Union Cemetery  
Wood County  
620 West Indiana Avenue  
Perrysburg, Ohio 43551-1244

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 a February 2, 2005, 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 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 cursive script that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

September 27, 2006

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Fort Meigs Union Cemetery  
Wood County  
620 West Indiana Avenue  
Perrysburg, Ohio 43551-1244

To the Board of Trustees:

We have audited the accompanying financial statements of Fort Meigs Union Cemetery, Wood County, (the Cemetery) as of and for the years ended December 31, 2005 and 2004. 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.

Revisions to GAAP would require the Cemetery to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. 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 the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Cemetery has elected not to reformat its statements. Since this Cemetery does not use GAAP to measure financial statement amounts, 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.

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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, 2005 and 2004, 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 September 27, 2006, 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 fund cash balances of Fort Meigs Union Cemetery, Wood County, as of December 31, 2005 and 2004, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Cemetery to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. 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 September 27, 2006, 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.



**Betty Montgomery**  
Auditor of State

September 27, 2006



**FORT MEIGS UNION CEMETERY  
WOOD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$300,512		300,512
Charges for Services	66,924		66,924
Sale of Lots	51,271	\$2,079	53,350
Interest	3,983		3,983
Miscellaneous	665		665
	<u>423,355</u>	<u>2,079</u>	<u>425,434</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Salaries	253,813		253,813
Supplies	20,676		20,676
Equipment	4,920		4,920
Contracts - Repair	8,633		8,633
Contracts - Services	26,084		26,084
Public Employees' Retirement	33,638		33,638
Workers' Compensation	6,525		6,525
Insurance Benefits	39,395		39,395
Miscellaneous	5,941	285	6,226
Capital Outlay	661		661
Debt Service			
Principal Payments	62,685		62,685
Interest Payments	27,440		27,440
	<u>490,411</u>	<u>285</u>	<u>490,696</u>
<b>Total Cash Disbursements</b>			
Total Cash Receipts Over (Under) Cash Disbursements	<u>(67,056)</u>	<u>1,794</u>	<u>(65,262)</u>
Fund Cash Balances, January 1	<u>176,004</u>	<u>205,012</u>	<u>381,016</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$108,948</u></b>	<b><u>\$206,806</u></b>	<b><u>\$315,754</u></b>

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

**FORT MEIGS UNION CEMETERY  
WOOD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$293,774		293,774
Charges for Services	68,710		68,710
Sale of Lots	53,278	\$5,923	59,201
Licenses and Permits			0
Interest	6,596		6,596
Miscellaneous	1,172		1,172
	<u>423,530</u>	<u>5,923</u>	<u>429,453</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Salaries	242,869		242,869
Supplies	19,253		19,253
Equipment	6,830		6,830
Contracts - Repair	3,180		3,180
Contracts - Services	22,786		22,786
Public Employees' Retirement	32,662		32,662
Workers' Compensation	5,593		5,593
Insurance Benefits	29,282		29,282
Miscellaneous	8,367	158	8,525
Capital Outlay	284		284
Debt Service			
Principal Payments	59,356		59,356
Interest Payments	30,769		30,769
	<u>461,231</u>	<u>158</u>	<u>461,389</u>
<b>Total Cash Disbursements</b>			
Total Cash Receipts Over (Under) Cash Disbursements	<u>(37,701)</u>	<u>5,765</u>	<u>(31,936)</u>
Fund Cash Balances, January 1	<u>213,705</u>	<u>199,247</u>	<u>412,952</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$176,004</b></u>	<u><b>\$205,012</b></u>	<u><b>\$381,016</b></u>

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

**FORT MEIGS UNION CEMETERY  
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004**

**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 Fort Meigs Union Cemetery, Wood County, (the Cemetery) as a body corporate and politic. The Cemetery is directed by an appointed three-member Board of Trustees. The Board is appointed by the City of Perrysburg and Perrysburg Township. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. This accompanying financial statements present 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements basis of accounting. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Cash**

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 is the general operating fund. It presents all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds present proceeds from specific sources (other than from trusts or for capital projects) restricted to expenditure for specific purposes. The Cemetery had the following significant Special Revenue Fund:

Perpetual Care Fund - This fund receives a portion of the receipts from all grave sales. The fund's resources finance Cemetery maintenance costs after all grave lots have been sold. This fund has discontinued collection after May 2005.

**FORT MEIGS UNION CEMETERY  
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004  
(Continued)**

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

**E. Budgetary Process**

The Cemetery's Board budgets its funds annually.

**1. Appropriations**

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

**2. Estimated Resources**

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

A summary of 2005 and 2004 budgetary activity appears in Note 3.

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

The financial statements report acquisitions of property, plant, and equipment as capital outlay disbursements when paid. The financial statements do not report these items as assets.

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. The financial statements do not report unpaid vacation and sick leave as liabilities.

**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 follows:

	<u>2005</u>	<u>2004</u>
Demand deposits	\$115,754	\$181,016
Certificates of deposit	200,000	200,000
Total deposits	<u>315,754</u>	<u>381,016</u>

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

**FORT MEIGS UNION CEMETERY  
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$409,300	\$423,355	(\$14,055)
Special Revenue	2,250	2,079	171
Total	<u>\$411,550</u>	<u>\$425,434</u>	<u>(\$13,884)</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$536,190	\$490,411	\$45,779
Special Revenue		285	(285)
Total	<u>\$536,190</u>	<u>\$490,696</u>	<u>\$45,494</u>

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$432,000	\$423,530	(\$8,470)
Special Revenue	6,400	5,923	(477)
Total	<u>\$438,400</u>	<u>\$429,453</u>	<u>(\$8,947)</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$568,665	\$461,231	\$107,434
Special Revenue		158	(158)
Total	<u>\$568,665</u>	<u>\$461,389</u>	<u>\$107,276</u>

**FORT MEIGS UNION CEMETERY  
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004  
(Continued)**

**4. DEBT**

Debt outstanding at December 31, 2005 was as follows:

	Principal	Interest Rate
Bank Loan for Land Purchase	\$423,016	5.25%

The Cemetery issued the above debt to purchase land for future expansion of the cemetery. The loan was issued on March 21, 2002 in the amount of \$700,000 and is being repaid in monthly installments of \$7,510. The loan is amortized over ten years and is to be repaid over five years with a balloon payment of approximately \$397,925 due at the end of the five years.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	Bank Loan
2006	90,125
2007	420,457
Total	\$510,582

**5. RETIREMENT SYSTEM**

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as the Ohio Revised Code prescribes.

The Ohio Revised Code also prescribes contribution rates. For 2005 and 2004, OPERS employee members contributed 8.5 percent of their gross salaries. The Cemetery contributes an amount equal to 13.55 percent of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2005.

**6. RISK MANAGEMENT**

**Commercial Insurance**

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

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Fort Meigs Union Cemetery  
Wood County  
620 West Indiana Avenue  
Perrysburg, Ohio 43551-1244

To the Board of Trustees:

We have audited the financial statements of the Fort Meigs Union Cemetery, Wood County (the Cemetery) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated September 27, 2006, 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 to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Cemetery's management dated September 27, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

**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*.

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Fort Meigs Union Cemetery  
Wood County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of the audit committee, management, and the Board of Trustees. It is not intended for 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

September 27, 2006





**Auditor of State  
Betty Montgomery**

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**FORT MEIGS UNION CEMETERY**

**WOOD 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  
OCTOBER 19, 2006**