



Mary Taylor, CPA
Auditor of State

**WOODLAND UNION CEMETERY
VAN WERT COUNTY**

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Mary Taylor, CPA
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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

May 11, 2009

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Mary Taylor, CPA

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 the Woodland Union Cemetery, Van Wert County, (the Cemetery), as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the District'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.

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 the Cemetery 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, 2008 and 2007 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, 2008 and 2007, 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 the Woodland Union Cemetery, Van Wert County, as of December 31, 2008 and 2007, 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 May 11, 2009, 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 "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

May 11, 2009

**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, 2008**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Local Taxes	\$28,210		\$28,210
Intergovernmental	15,491		15,491
Charges for Services	74,602		74,602
Sale of Lots	30,860		30,860
Special Assessments		\$300	300
Interest	2,168	5	2,173
Miscellaneous	97		97
Total Cash Receipts	<u>151,428</u>	<u>305</u>	<u>151,733</u>
Cash Disbursements:			
Current:			
Salaries	82,594		82,594
Supplies	16,586		16,586
Equipment	3,896		3,896
Contracts - Services	28,899		28,899
Public Employees' Retirement	11,527		11,527
Workers' Compensation	2,900		2,900
Miscellaneous	1,234		1,234
Total Disbursements	<u>147,636</u>		<u>147,636</u>
Total Receipts Over/(Under) Disbursements	<u>3,792</u>	<u>305</u>	<u>4,097</u>
Fund Cash Balances, January 1	<u>90,374</u>	<u>3,958</u>	<u>94,332</u>
Fund Cash Balances, December 31	<u>\$94,166</u>	<u>\$4,263</u>	<u>\$98,429</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
CHANGE IN FUND CASH BALANCE
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Fiduciary Funds
	Private-Purpose Trust
Cash Receipts:	
Interest	\$6,198
Bequest	8,000
Total Cash Receipts	14,198
Cash Disbursements:	
Current:	
Salaries	1,558
Supplies	2,039
Total Disbursements	3,597
Total Receipts Over/(Under) Disbursements	10,601
Fund Cash Balance, January 1	270,671
Fund Cash Balance, December 31	\$281,272

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, 2007**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Local Taxes	\$48,951		\$48,951
Intergovernmental	16,081		16,081
Charges for Services	54,869		54,869
Sale of Lots	34,360		34,360
Special Assessments		\$355	355
Interest	2,424	7	2,431
Miscellaneous	268		268
Total Cash Receipts	<u>156,953</u>	<u>362</u>	<u>157,315</u>
Cash Disbursements:			
Current:			
Salaries	74,637		74,637
Supplies	14,286		14,286
Equipment	3,715		3,715
Contracts - Services	41,778		41,778
Public Employees' Retirement	10,407		10,407
Workers' Compensation	3,127		3,127
Miscellaneous	2,770		2,770
Total Disbursements	<u>150,720</u>		<u>150,720</u>
Total Receipts Over/(Under) Disbursements	<u>6,233</u>	<u>362</u>	<u>6,595</u>
Other Financing Receipts/(Disbursements):			
Reduction of Prior Year Disbursements	<u>112</u>		<u>112</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	6,345	362	6,707
Fund Cash Balances, January 1	<u>84,029</u>	<u>3,596</u>	<u>87,625</u>
Fund Cash Balances, December 31	<u><u>\$90,374</u></u>	<u><u>\$3,958</u></u>	<u><u>\$94,332</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
CHANGE IN FUND CASH BALANCE
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Fiduciary Funds
	Private-Purpose Trust
Cash Receipts:	
Interest	\$9,978
Bequest	8,000
Total Cash Receipts	17,978
Cash Disbursements:	
Current:	
Salaries	1,201
Supplies	2,017
Contracts - Services	150
Miscellaneous	80
Total Disbursements	3,448
Total Receipts Over/(Under) Disbursements	14,530
Fund Cash Balance, January 1	256,141
Fund Cash Balance, December 31	\$270,671

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, 2008 AND 2007**

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) as a body corporate and politic. 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 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. 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. Cash and Investments

The Cemetery includes investments as assets. The Cemetery does not report purchases of investments as disbursements or investment sales as receipts. The Cemetery recognizes 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 is the general operating fund. It presents all financial resources except those required to be accounted for in another fund.

2. Capital Project Funds

These funds present receipts restricted to acquiring or constructing major capital projects (except those financed through private-purpose 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.

**WOODLAND UNION CEMETERY
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fiduciary Funds (Trust Funds)

These funds account for resources restricted by legally binding trust agreements. The Cemetery had the following significant Fiduciary Funds:

Cemetery Bequest Funds – These funds receive interest from investments. Proceeds are used to maintain grave sites. These funds are classified as Private Purpose trust funds.

E. Budgetary Process

The Cemetery's Board budgets each 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) as of January 1.

A summary of 2008 and 2007 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 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>2008</u>	<u>2007</u>
Demand deposits	\$210,159	\$197,530
Certificates of deposit	169,542	167,473
Total deposits	<u>\$379,701</u>	<u>\$365,003</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.

**WOODLAND UNION CEMETERY
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$155,800	\$151,428	(\$4,372)
Capital Projects	510	305	(205)
Fiduciary (Trust Funds)	10,800	14,198	3,398
Total	<u>\$167,110</u>	<u>\$165,931</u>	<u>(\$1,179)</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$161,202	\$147,636	\$13,566
Capital Projects			
Fiduciary (Trust Funds)	2,630	3,597	(967)
Total	<u>\$163,832</u>	<u>\$151,233</u>	<u>\$12,599</u>

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$150,700	\$157,065	\$ 6,365
Capital Projects	510	362	(148)
Fiduciary (Trust Funds)	10,800	17,978	7,178
Total	<u>\$162,010</u>	<u>\$175,405</u>	<u>\$13,395</u>

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$175,275	\$150,720	\$24,555
Capital Projects			
Fiduciary (Trust Funds)	2,400	3,448	(1,048)
Total	<u>\$177,675</u>	<u>\$154,168</u>	<u>\$23,507</u>

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 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 2008 and 2007, OPERS employee members contributed 10.0 and 9.5 percent (respectively) of their gross salaries. The Cemetery contributed an amount equal to 14.00 and 13.85 percent (respectively) of participants' gross salaries. The Cemetery had unpaid contributions of \$1,478 as of December 31, 2008.

**WOODLAND UNION CEMETERY
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(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.



Mary Taylor, CPA

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 the Woodland Union Cemetery, Van Wert County, (the Cemetery), as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated May 11, 2009, 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 expressing our opinion on the financial statements, but not to opine 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 control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Cemetery's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Cemetery's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Cemetery's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider a material weakness.

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 noncompliance or other matters that we reported to the Cemetery's management in a separate letter dated May 11, 2009.

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

May 11, 2009



Mary Taylor, CPA
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
JUNE 9, 2009**