



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**WOODSIDE JOINT UNION CEMETERY
BUTLER COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – For the Period Ended June 10, 2002	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – For the Year Ended December 31, 2001	4
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – For the Year Ended December 31, 2000	5
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	9
Schedule of Prior Audit Findings.....	11

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REPORT OF INDEPENDENT ACCOUNTANTS

Woodside Joint Union Cemetery
Butler County
101 High Street
Oxford, OH 45056

To the Board of Trustees:

We were engaged to audit the accompanying financial statements of Woodside Joint Union Cemetery, Butler County, Ohio (the Cemetery), as of and for the years ended December 31, 2001 and 2000 and for the period ending June 10, 2002. 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 were unable to obtain written representation from the Chief Fiscal Officer of the Cemetery as required by generally accepted auditing standards.

Because the Chief Fiscal Officer did not provide us with written representations, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements referred to in the first paragraph.

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 generally accepted accounting principles.

As described in Note 1, effective June 10, 2002, the Cemetery became a department of the City of Oxford. The City assumed the assets of the Cemetery, and is responsible for any liabilities incurred prior to June 10, 2002.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2002 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.

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 § 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, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

July 15, 2002

**WOODSIDE JOINT UNION CEMETERY
BUTLER COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GENERAL FUND
FOR THE PERIOD ENDING JUNE 10, 2002**

Cash Receipts:	
Interest	<u>\$12</u>
Total Cash Receipts	<u>12</u>
Cash Disbursements:	
Current:	
Miscellaneous	<u>2,750 (a)</u>
Total Cash Disbursements	<u>2,750</u>
Total Receipts(Under) Disbursements	<u>(2,737)</u>
Fund Cash Balances, January 1	<u>2,737</u>
Fund Cash Balances, June 10	<u><u>\$0</u></u>

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

(a) This disbursement was paid to the City of Oxford to close the account as the Cemetery became a department of the City.

**WOODSIDE JOINT UNION CEMETERY
BUTLER COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

Cash Receipts:	
Interest	<u>\$42</u>
Total Cash Receipts	<u>42</u>
Cash Disbursements:	
Current:	
Miscellaneous	<u>0</u>
Total Cash Disbursements	<u>0</u>
Total Receipts Over Disbursements	<u>42</u>
Fund Cash Balances, January 1	<u>2,695</u>
Fund Cash Balances, December 31	<u><u>\$2,737</u></u>

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

**WOODSIDE JOINT UNION CEMETERY
BUTLER COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

Cash Receipts:	
Interest	<u>\$60</u>
Total Cash Receipts	<u>60</u>
Cash Disbursements:	
Current:	
Miscellaneous	<u>1,177</u>
Total Cash Disbursements	<u>1,177</u>
Total Receipts (Under) Disbursements	<u>(1,117)</u>
Fund Cash Balances, January 1	<u>3,812</u>
Fund Cash Balances, December 31	<u><u>\$2,695</u></u>

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

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**WOODSIDE JOINT UNION CEMETERY
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
AND JUNE 10, 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Woodside Joint Union Cemetery, Butler 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 was directed by an appointed three-member Board of Trustees. The Board was appointed by the City of Oxford. The Cemetery provided grounds maintenance, opening and closing of graves, and the sale of grave lots.

The Ohio Revised Code allows a party to withdraw from the responsibility of operation of a union cemetery with the consent of the non-withdrawing party. Per request, Oxford Township was relieved of responsibility of operation of Woodside Joint Union Cemetery. As of June 10, 2002, all assets of the Cemetery were transferred to the City of Oxford, and the Cemetery became a department of the City of Oxford. The final assets of the Cemetery totaled \$2,750, and were turned over to the City of Oxford.

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 Deposits

Cemetery funds are deposited in a checking account with a local commercial bank.

D. 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.

2. Equity in Pooled Cash and Deposits

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 deposits at December 31 follows:

	<u>2002</u>	<u>2001</u>	<u>2000</u>
Total Demand Deposits	<u>\$0</u>	<u>\$2,737</u>	<u>\$2,695</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation,

**WOODSIDE JOINT UNION CEMETERY
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
AND JUNE 10, 2002
(Continued)**

3. RISK MANAGEMENT

The Cemetery has no policy of their own, but relies on the City of Oxford for insurance purposes.



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

Woodside Joint Union Cemetery
Butler County
101 High Street
Oxford, OH 45056

To the Board of Trustees:

We were engaged to audit the accompanying financial statements of Woodside Joint Union Cemetery, Butler County, Ohio (the Cemetery), as of and for the years ended December 31, 2001 and 2000 and for the period ending June 10, 2002, and have issued our report thereon dated July 15, 2002, where in we have noted that effective June 10, 2002, the Cemetery became a department of the City of Oxford and that the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements.

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 engagement and, accordingly, we do not express such an opinion. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Cemetery in a separate letter dated July 15, 2002.

Internal Control Over Financial Reporting

In planning and performing our engagement, we considered the Cemetery's internal control over financial reporting in order to determine our engagement 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.

Woodside Joint Union Cemetery
Butler County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

July 15, 2002

**WOODSIDE JOINT UNION CEMETERY
BUTLER COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001 AND 2000
AND JUNE 10, 2002**

Finding Number	Finding Summary	Fully Corrected ?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
1999-40409-001	The Cemetery could not locate a contractual agreement or resolution outlining the methods of support from the City of Oxford and Oxford Township. No formal agreement lacks Board oversight in formalizing the contributions required of both entities. The City of Oxford made contributions and payments on behalf of the Cemetery in 1999 but Oxford Township did not make any contributions. The contractual agreement should outline the payments required of both entities to support the Cemetery. Failure of all parties to contribute their fair share could lead to the Cemetery not having adequate financial support to maintain the Cemetery. We recommend the Cemetery Board formalize a contractual agreement outlining the financial support form each entity.	No	Not of continuing significance due to cemetery operations being turned over to the City of Oxford.



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WOODSIDE JOINT UNION CEMETERY

BUTLER 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
AUGUST 20, 2002**