



**Auditor of State
Betty Montgomery**

**FORT MEIGS UNION CEMETERY
WOOD COUNTY**

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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, 2003 and 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 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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Cemetery as of December 31, 2003 and 2002, 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 July 20, 2004 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 the audit committee, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 20, 2004

**FORT MEIGS UNION CEMETERY
WOOD COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$ 282,415		\$ 282,415
Charges for Services	66,822		66,822
Sale of Lots	38,628	\$ 4,292	42,920
Interest	5,372		5,372
Miscellaneous	663		663
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	393,900	4,292	398,192
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Salaries	228,908		228,908
Supplies	17,048		17,048
Equipment	4,467		4,467
Contracts - Repair	4,310		4,310
Contracts - Services	46,808		46,808
Public Employees' Retirement	34,220		34,220
Workers' Compensation	3,152		3,152
Unemployment Compensation	8,008		8,008
Miscellaneous	25,012	240	25,252
Capital Outlay	14,208		14,208
Debt Service:			
Principal Payments	56,373		56,373
Interest Payments	33,752		33,752
	<hr/>	<hr/>	<hr/>
Total Disbursements	476,266	240	476,506
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(82,366)	4,052	(78,314)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	296,071	195,195	491,266
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$ 213,705</u>	<u>\$ 199,247</u>	<u>\$ 412,952</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**FORT MEIGS UNION CEMETERY
WOOD COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Intergovernmental	\$ 288,871		\$ 288,871
Charges for Services	69,771		69,771
Sale of Lots	64,091	\$ 7,124	71,215
Interest	9,848		9,848
Miscellaneous	523		523
Total Cash Receipts	433,104	7,124	440,228
Cash Disbursements:			
Current:			
Salaries	218,189		218,189
Supplies	19,312		19,312
Equipment	10,210		10,210
Contracts - Repair	4,347		4,347
Contracts - Services	45,980		45,980
Public Employees' Retirement	37,597		37,597
Workers' Compensation	1,433		1,433
Miscellaneous	26,971	957	27,928
Capital Outlay	726,521		726,521
Debt Service:			
Principal Payments	40,334		40,334
Interest Payments	27,260		27,260
Total Disbursements	1,158,154	957	1,159,111
Total Receipts Over/(Under) Disbursements	(725,050)	6,167	(718,883)
Other Financing Receipts:			
Proceeds of Loan	700,000		700,000
Other Sources	6,356		6,356
Total Other Financing Receipts	706,356		706,356
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(18,694)	6,167	(12,527)
Fund Cash Balances, January 1	314,765	189,028	503,793
Fund Cash Balances, December 31	\$ 296,071	\$ 195,195	\$ 491,266

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, 2003 AND 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Fort Meigs Union Cemetery, Wood 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 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 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. 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.

**FORT MEIGS UNION CEMETERY
WOOD COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are 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 is to be used for Cemetery maintenance costs after all grave lots have been sold.

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.

E. 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. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Cemetery.

F. Cash and Investments

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

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:

	2003	2002
Demand deposits	<u>\$ 412,952</u>	<u>\$ 491,266</u>

Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

**FORT MEIGS UNION CEMETERY
WOOD COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

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**FORT MEIGS UNION CEMETERY
WOOD COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002

(Continued)

5. RISK MANAGEMENT

Commercial Insurance

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

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



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL 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 accompanying financial statements of Fort Meigs Union Cemetery, Wood County, (the Cemetery) as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated July 20, 2004. 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 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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.

This report is intended solely for the information and use of the audit committee, 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

July 20, 2004



**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
AUGUST 24, 2004**