



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Maple Grove Union Cemetery
Portage County
6698 North Chestnut Street
Ravenna, Ohio 44266

To the Board of Trustees:

We have audited the accompanying financial statements of Maple Grove Union Cemetery, Portage County (the Cemetery) as of and for the years ended December 31, 2001 and 2000. 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, 2001 and 2000, 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 June 6, 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 the management, 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". The signature is stylized with a large, sweeping initial "J" and a cursive "Petro".

Jim Petro
Auditor of State

June 6, 2002

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

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

	General	Expendable Trust	Totals (Memorandum Only)
Cash Receipts:			
Revenue From City of Ravenna	\$96,324		\$96,324
Revenue From Ravenna Township	59,216		59,216
Sale of Lots	27,512		27,512
Charges for Services	44,250		44,250
Interest	1,822	\$33	1,855
Miscellaneous	17,067		17,067
 Total Cash Receipts	 246,191	 33	 246,224
Cash Disbursements:			
Current:			
Salaries	141,943		141,943
Supplies	12,319		12,319
Public Employees' Retirement	19,555		19,555
Workers' Compensation	1,418		1,418
Unemployment Compensation	2,093		2,093
Miscellaneous Equipment and Supplies	42,419		42,419
Capital Outlay - Repairs and Construction	83,269		83,269
 Total Disbursements	 303,016	 0	 303,016
Total Receipts Over/(Under) Disbursements	(56,825)	33	(56,792)
 Fund Cash Balances, January 1	 194,523	 1,117	 195,640
Fund Cash Balances, December 31	\$137,698	\$1,150	\$138,848

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

MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - NON EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Non Expendable Trust</u>
Operating Cash Receipts:	
Interest	\$5,906
Gifts and Donations	<u>760</u>
Total Operating Cash Receipts	<u>6,666</u>
Operating Cash Disbursements:	
Personal Services	2,378
Supplies and Materials	<u>2,956</u>
Total Operating Cash Disbursements	<u>5,334</u>
Operating Income	<u>1,332</u>
Fund Cash Balances, January 1	<u>101,987</u>
Fund Cash Balances, December 31	<u><u>\$103,319</u></u>

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

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

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

	General	Expendable Trust	Totals (Memorandum Only)
Cash Receipts:			
Revenue From City of Ravenna	\$162,124		\$162,124
Revenue From Ravenna Township	98,316		98,316
Sale of Lots	31,950		31,950
Charges for Services	42,775		42,775
Interest	4,557	\$39	4,596
Miscellaneous	12,366		12,366
	<u>352,088</u>	<u>39</u>	<u>352,127</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Salaries	132,603		132,603
Supplies	10,791	988	11,779
Public Employees' Retirement	15,402		15,402
Workers' Compensation	1,085		1,085
Unemployment Compensation	1,838		1,838
Miscellaneous Equipment and Supplies	35,862		35,862
Capital Outlay - Repairs and Construction	84,873		84,873
	<u>282,454</u>	<u>988</u>	<u>283,442</u>
Total Disbursements			
Total Receipts Over/(Under) Disbursements	<u>69,634</u>	<u>(949)</u>	<u>68,685</u>
Fund Cash Balances, January 1	<u>124,889</u>	<u>2,066</u>	<u>126,955</u>
Fund Cash Balances, December 31	<u>\$194,523</u>	<u>\$1,117</u>	<u>\$195,640</u>

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

MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - NON EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Non Expendable Trust</u>
Operating Cash Receipts:	
Interest	\$5,682
Gifts and Donations	<u>1,500</u>
Total Operating Cash Receipts	<u>7,182</u>
Operating Cash Disbursements:	
Personal Services	3,515
Supplies and Materials	<u>3,298</u>
Total Operating Cash Disbursements	<u>6,813</u>
Operating Income	<u>369</u>
Fund Cash Balances, January 1	<u>101,618</u>
Fund Cash Balances, December 31	<u><u>\$101,987</u></u>

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

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Maple Grove Union Cemetery, Portage 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 Ravenna and Ravenna 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 revenue from the City of Ravenna and revenue from Ravenna Township, 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. 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 prescribed or permitted by the Auditor of State.

C. 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.

Certificates of deposit 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. Fiduciary Funds (Trust Funds)

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

Non Expendable Trust Fund – Bequest Funds: This fund receives interest from fund investments. Proceeds are used to maintain grave sites. The principal must remain intact.

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expendable Trust Fund – Cemetery Trust Fund: This fund is used to record donations. The donations are used for special projects within the cemetery

E. Budgetary Process

The Cemetery budgets each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control. The Board annually approves appropriation measures and subsequent amendments. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

3. Encumbrances

The Cemetery reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are canceled and reappropriated in the subsequent year.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

F. 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.

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

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:

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

	2001	2000
Demand deposits	\$141,428	\$196,891
Certificates of deposit	100,739	100,736
Total deposits	\$242,167	\$297,627

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2001 and 2000s:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$324,540	\$246,191	(\$78,349)
Expendable Trust	42	33	(9)
Nonexpendable Trust	6,500	6,666	166
Total	\$331,082	\$252,890	(\$78,192)

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$324,540	\$303,016	\$21,524
Expendable Trust	1,161	0	1,161
Nonexpendable Trust	5,500	5,334	166
Total	\$331,201	\$308,350	\$22,851

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$317,440	\$352,088	\$34,648
Expendable Trust	60	39	(21)
Nonexpendable Trust	5,958	7,182	1,224
Total	\$323,458	\$359,309	\$35,851

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$337,440	\$282,454	\$54,986
Expendable Trust	2,127	988	1,139
Nonexpendable Trust	7,340	6,813	527
Total	\$346,907	\$290,255	\$56,652

4. RETIREMENT SYSTEMS

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS employee members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. Commencing July 1, 2000, thru December 31, 2000, PERS temporarily reduced employer contributions to 8.13%. The Cemetery has paid all contributions required through December 31, 2001.

5. RISK MANAGEMENT

Commercial Insurance

The Maple Grove Union Cemetery has obtained commercial insurance for the following risks:

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



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

Maple Grove Union Cemetery
Portage County
6698 North Chestnut Street
Ravenna, Ohio 44266

To the Board of Trustees:

We have audited the accompanying financial statements of Maple Grove Union Cemetery, Portage County (the Cemetery) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 6, 2001. 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*. However, we noted a certain immaterial instance of noncompliance that we have reported to the management of the Cemetery in a separate letter dated June 6, 2002.

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. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to the management of the Cemetery in a separate letter dated June 6, 2002.

Maple Grove Union Cemetery
Portage 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 the management and 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 stylized with a large, looping initial "J" and a horizontal line extending to the right.

Jim Petro
Auditor of State

June 6, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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MAPLE GROVE UNION CEMETERY

PORTAGE 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
JULY 9, 2002**