



**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998-1997



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

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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, Ohio, (the Cemetery) as of and for the years ended December 31, 1999, 1998, and 1997. 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 generally accepted auditing standards 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, 1999, December 31, 1998, and December 31, 1997 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 23, 2000 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.

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".

Jim Petro
Auditor of State

June 23, 2000

**MAPLE GROVE UNION CEMETERY, PORTAGE COUNTY
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Expendable Trust</u>	
Cash Receipts:			
Intergovernmental Receipts	\$223,740		\$223,740
Charges for Services	63,560		63,560
Earnings on Investments	2,487	56	2,543
Miscellaneous	8,148		8,148
	<u>297,935</u>	<u>56</u>	<u>297,991</u>
Cash Disbursements:			
Security of Persons and Property	133,365		133,365
Public Employee Retirement System	18,528		18,528
Worker's Compensation	4,297		4,297
Repairs/Construction	62,125		62,125
Equipment and Supplies	15,072		15,072
Other Supplies	29,322		29,322
	<u>262,709</u>	<u>56</u>	<u>262,709</u>
Total Receipts Over Disbursements	<u>35,226</u>	<u>56</u>	<u>35,282</u>
Fund Cash Balances January 1	<u>89,663</u>	<u>2,010</u>	<u>91,673</u>
Fund Cash Balances, December 31	<u>\$124,889</u>	<u>\$2,066</u>	<u>\$126,955</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, 1999**

	Fiduciary Fund Type
	Nonexpendable Trust
Operating Cash Receipts:	
Interest	\$6,300
Gifts and Donations	120
Total Operating Cash Receipts	6,420
Operating Cash Disbursements:	
Personal Services	3,357
Supplies and Materials	2,975
Total Operating Cash Disbursements	6,332
Operating Income	88
Fund Cash Balances, January 1	101,530
Fund Cash Balances, December 31	\$101,618

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
 ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Expendable Trust</u>	
Cash Receipts:			
Intergovernmental Receipts	\$188,949		\$188,949
Charges for Services	49,164		49,164
Earnings on Investments	1,924	97	2,021
Miscellaneous	8,682		8,682
	<u>248,719</u>	<u>97</u>	<u>248,816</u>
Cash Disbursements:			
Security of Persons and Property	128,973		128,973
Public Employee Retirement System	17,729		17,729
Worker's Compensation	503		503
Equipment and Supplies	22,995	982	23,977
Repairs/Construction	36,621		36,621
Other	23,640		23,640
	<u>230,461</u>	<u>982</u>	<u>231,443</u>
Total Receipts Over Disbursements	<u>18,258</u>	<u>(885)</u>	<u>17,373</u>
Fund Cash Balances January 1	<u>71,405</u>	<u>2,895</u>	<u>74,300</u>
Fund Cash Balances, December 31	<u><u>\$89,663</u></u>	<u><u>\$2,010</u></u>	<u><u>\$91,673</u></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
NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1998**

	Fiduciary Fund Type
	Nonexpendable Trust
Operating Cash Receipts:	
Interest	\$5,400
Gifts and Donations	5,000
Total Operating Cash Receipts	10,400
Operating Cash Disbursements:	
Supplies and Materials	4,472
Total Operating Cash Disbursements	4,472
Operating Income	5,928
Fund Cash Balances, January 1	95,602
Fund Cash Balances, December 31	\$101,530

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
 ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Expendable Trust</u>	
Cash Receipts:			
Intergovernmental Receipts	\$171,768	\$2,895	\$174,663
Charges for Services	16,275		16,275
Earnings on Investments	402		402
Miscellaneous	2,523		2,523
	<u>190,968</u>	<u>2,895</u>	<u>193,863</u>
Total Cash Receipts			
Cash Disbursements:			
Security of Persons and Property	63,269		63,269
Public Employee Retirement System	8,573		8,573
Equipment and Supplies	6,342		6,342
Repairs/Construction	23,377		23,377
Other	18,002		18,002
	<u>119,563</u>		<u>119,563</u>
Total Disbursements			
Total Receipts Over Disbursements	<u>71,405</u>	<u>2,895</u>	<u>74,300</u>
Fund Cash Balances January 1			
Fund Cash Balances, December 31	<u><u>\$71,405</u></u>	<u><u>\$2,895</u></u>	<u><u>\$74,300</u></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
NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1997**

	Fiduciary Fund Type
	Nonexpendable Trust
Operating Cash Receipts:	
Interest	\$2,129
Gifts/Donations	95,116
Total Operating Cash Receipts	97,245
Operating Cash Disbursements:	
Supplies and Materials	1,643
Total Operating Cash Disbursements	1,643
Operating Income	95,602
Fund Cash Balances, January 1	_____
Fund Cash Balances, December 31	\$95,602

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

**MAPLE GROVE UNION CEMETERY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999, 1998, AND 1997**

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 on February 14, 1997 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. 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

Certificates of deposit are valued at cost.

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.

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:

Expendable Trust - Cemetery Trust Fund: This fund was given to the Cemetery by Ravenna Township. Both the principal and the interest may be used for the Cemetery improvement.

Nonexpendable Trust - Bequest Funds: These funds are utilized as nonexpendable trust funds that utilized interest revenues for the upkeep and maintenance of the cemetery. The principal must remain intact.

**MAPLE GROVE UNION CEMETERY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999, 1998, AND 1997
(CONTINUED)**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Cemetery budget the General Fund annually.

1. Appropriations

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

2. Encumbrances

The Cemetery reserves (encumbers) appropriations when commitments are made. A summary of 1999, 1998 and 1997 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:

	1999	1998	1997
Depository Balance	\$ 126,272	\$ 91,077	\$ 71,892
Certificates of deposit	102,301	102,126	98,010
Total deposits	228,573	193,203	169,902

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Cemetery.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999, December 31, 1998, and December 31, 1997 follows:

	1999 Budgeted vs. Actual Receipts		
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 304,926	\$ 297,935	\$ (6,991)

**MAPLE GROVE UNION CEMETERY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999, 1998, AND 1997
(CONTINUED)**

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 304,926	\$ 262,709	\$ 42,217

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 267,810	\$ 248,719	\$ (19,091)

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 267,810	\$ 230,461	\$ 37,349

1997 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 241,644	\$ 190,968	\$ (50,676)

1997 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 241,644	\$ 119,563	\$ 122,081

5. 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 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 1999.

**MAPLE GROVE UNION CEMETERY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999, 1998, AND 1997
(CONTINUED)**

6. RISK MANAGEMENT

The Cemetery has obtained commercial insurance for the following risks:

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

The Cemetery also provides health insurance and dental and vision coverage to full-time employees through a private carrier.



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**REPORT 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, Ohio (the Cemetery), as of and for the years ended December 31, 1999, 1998, and 1997, and have issued our report thereon dated June 23, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 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. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Cemetery in a separate letter dated June 23, 2000.

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 other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Cemetery in a separate letter dated June 23, 2000.

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 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

June 23, 2000



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
AUGUST 3, 2000**