



**Auditor of State
Betty Montgomery**

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
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, 2003	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance – Non-Expendable Trust Fund – For the Year Ended December 31, 2003	4
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, 2002	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance – Non-Expendable Trust Fund – For the Year Ended December 31, 2002	6
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11



Auditor of State Betty Montgomery

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 (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.

The Cemetery's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Cemetery because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments.

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 January 16, 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.

Maple Grove Union Cemetery
Portage County
Report of Independent Accountants
Page 2

This report is intended solely for the information and use of 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

January 16, 2004

**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, 2003**

	<u>General</u>	<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Intergovernmental	\$289,471		\$289,471
Sale of Lots	32,130		32,130
Licenses and Permits	37,325		37,325
Interest	604	\$9	613
Miscellaneous	8,631		8,631
	<u>368,161</u>	<u>9</u>	<u>368,170</u>
Total Cash Receipts			
	<u>368,161</u>	<u>9</u>	<u>368,170</u>
Cash Disbursements:			
Current:			
Health	277,494		277,494
Capital Outlay	62,711		62,711
	<u>340,205</u>	<u>0</u>	<u>340,205</u>
Total Disbursements			
	<u>340,205</u>	<u>0</u>	<u>340,205</u>
Total Receipts Over Disbursements	<u>27,956</u>	<u>9</u>	<u>27,965</u>
Fund Cash Balances, January 1	<u>91,168</u>	<u>1,173</u>	<u>92,341</u>
Fund Cash Balances, December 31	<u>\$119,124</u>	<u>\$1,182</u>	<u>\$120,306</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 - NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Nonexpendable Trust</u>
Cash Receipts:	
Interest	<u>\$1,674</u>
Total Cash Receipts	<u>1,674</u>
Cash Disbursements:	
Supplies and Materials	<u>2,500</u>
Total Cash Disbursements	<u>2,500</u>
Total Receipts Over/(Under) Disbursements	<u>(826)</u>
Fund Cash Balances, January 1	<u>105,900</u>
Fund Cash Balances, December 31	<u>\$105,074</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
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>General</u>	<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Intergovernmental	\$204,940		\$204,940
Sale of Lots	25,839		25,839
Licenses and Permits	39,400		39,400
Interest	912	\$23	935
Miscellaneous	7,992		7,992
Total Cash Receipts	<u>279,083</u>	<u>23</u>	<u>279,106</u>
Cash Disbursements:			
Current:			
Health	249,111		249,111
Capital Outlay	76,502		76,502
Total Disbursements	<u>325,613</u>	<u>0</u>	<u>325,613</u>
Total Receipts Over/(Under) Disbursements	<u>(46,530)</u>	<u>23</u>	<u>(46,507)</u>
Fund Cash Balances, January 1	<u>137,698</u>	<u>1,150</u>	<u>138,848</u>
Fund Cash Balances, December 31	<u><u>\$91,168</u></u>	<u><u>\$1,173</u></u>	<u><u>\$92,341</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 - NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Nonexpendable Trust</u>
Cash Receipts:	
Interest	\$3,784
Gifts and Donations	<u>1,000</u>
Total Operating Cash Receipts	<u>4,784</u>
Cash Disbursements:	
Salaries	953
Supplies and Materials	<u>1,250</u>
Total Cash Disbursements	<u>2,203</u>
Total Receipts Over/(Under) Disbursements	<u>2,581</u>
Fund Cash Balances, January 1	<u>103,319</u>
Fund Cash Balances, December 31	<u><u>\$105,900</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, 2003 AND 2002**

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 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. 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:

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Expendable Trust Fund – Cemetery Trust Fund: This fund is used to record donations which 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.

A summary of 2003 and 2002 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:

	<u>2003</u>	<u>2002</u>
Demand deposits	\$120,597	\$93,496
Certificates of deposit	104,783	104,745
Total deposits	<u>225,380</u>	<u>198,241</u>

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 and 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$339,340	\$368,161	\$28,821
Expendable Trust	34	9	(25)
Non-Expendable Trust	1,500	1,674	174
Total	\$340,874	\$369,844	\$28,970

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$343,340	\$340,205	\$3,135
Expendable Trust	1,100	0	1,100
Non-Expendable Trust	2,500	2,500	0
Total	\$346,940	\$342,705	\$4,235

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$279,440	\$279,083	(\$357)
Expendable Trust	33	23	(10)
Non-Expendable Trust	6,083	4,784	(1,299)
Total	\$285,556	\$283,890	(\$1,666)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$359,440	\$325,613	\$33,827
Expendable Trust	1,100	0	1,100
Non-Expendable Trust	5,000	2,203	2,797
Total	\$365,540	\$327,816	\$37,724

**MAPLE GROVE UNION CEMETERY
PORTAGE COUNTY**

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

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 2003 and 2002, PERS employee members contributed 8.5% of their gross salaries and the cemetery contributed an amount equal to 13.55%. The Cemetery has paid all contributions required through December 31, 2003.

5. RISK MANAGEMENT

Commercial Insurance

The Cemetery has obtained commercial insurance for the following risks:

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



Auditor of State Betty Montgomery

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 financial statements of Maple Grove Union Cemetery (the Cemetery) as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated January 16, 2004 wherein we noted that the Cemetery's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Cemetery because the Auditor of State designed, developed implemented, and, as requested, operates UAN. 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 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. 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 management of the Cemetery in a separate letter dated January 16, 2004.

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 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

January 16, 2004



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

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
MARCH 18, 2004**