



**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**REGULAR AUDIT**

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



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**WOODVALE UNION CEMETERY  
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**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**  
JIM PETRO, AUDITOR OF STATE

Lausche Bldg  
615 W Superior Ave  
Floor 12  
Cleveland OH 44113 - 1801  
Telephone 216-787-3665  
800-626-2297  
Facsimile 216-787-3361  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Woodvale Union Cemetery  
Cuyahoga County  
7535 Engle Road  
Middleburg Heights, Ohio 44130

To the Board of Trustees:

We have audited the accompanying financial statements of the Woodvale Union Cemetery, Cuyahoga County, Ohio, (the Cemetery) as of and for the years ended December 31, 1999 and December 31, 1998. 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 audits.

We conducted our audits 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 audits 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 audits provide 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 fund cash balances of the Woodvale Union Cemetery, Cuyahoga County, Ohio, as of December 31, 1999 and December 31, 1998, 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 May 10, 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.

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**Jim Petro**  
Auditor of State

May 10, 2000

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**WOODVALE UNION CEMETERY  
 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, 1999**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Non-Expendable Trust</u>	
<b>Cash Receipts:</b>				
Intergovernmental	\$10,115			\$10,115
Interest	16,062	\$128	\$14,858	31,048
Charges for Services	187,695	3,150	6,300	197,145
Miscellaneous			10	10
<b>Total Cash Receipts</b>	<u>213,872</u>	<u>3,278</u>	<u>21,168</u>	<u>238,318</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	153,445			\$153,445
Basic Utilities	4,969			\$4,969
Miscellaneous	107,518			107,518
<b>Total Disbursements</b>	<u>265,932</u>			<u>265,932</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(52,060)</u>	<u>3,278</u>	<u>21,168</u>	<u>(27,614)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In	2,500			2,500
Transfers-Out		(2,500)		(2,500)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>2,500</u>	<u>(2,500)</u>		<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(49,560)</u>	<u>778</u>	<u>21,168</u>	<u>(27,614)</u>
<b>Fund Cash Balances January 1</b>	<u>322,209</u>	<u>7,285</u>	<u>316,668</u>	<u>646,162</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$272,649</b></u>	<u><b>\$8,063</b></u>	<u><b>\$337,836</b></u>	<u><b>\$618,548</b></u>

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

**WOODVALE UNION CEMETERY  
 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, 1998**

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	General	Capital Projects	Non-Expendable Trust	
<b>Cash Receipts:</b>				
Intergovernmental	\$17,353			\$17,353
Interest	23,695	\$119	\$15,214	39,028
Charges for Services	175,036	3,525	7,060	185,621
Miscellaneous	401			401
<b>Total Cash Receipts</b>	<b>216,485</b>	<b>3,644</b>	<b>22,274</b>	<b>242,403</b>
<b>Cash Disbursements:</b>				
Current:				
General Government	172,484			172,484
Basic Utilities	3,778			3,778
Capital Outlay	105,073			105,073
Miscellaneous	22,436		25	22,461
<b>Total Disbursements</b>	<b>303,771</b>		<b>25</b>	<b>303,796</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>(87,286)</b>	<b>3,644</b>	<b>22,249</b>	<b>(61,393)</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(87,286)	3,644	22,249	(61,393)
Fund Cash Balances, January 1, 1998 As Restated (See Note 5)	409,495	3,641	294,419	707,555
<b>Fund Cash Balances, December 31, 1998</b>	<b>\$322,209</b>	<b>\$7,285</b>	<b>\$316,668</b>	<b>\$646,162</b>

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



**WOODVALE UNION CEMETERY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Woodvale Union Cemetery, Cuyahoga 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 is directed by an appointed three-member Board of Trustees. The Board is appointed by *the City of Berea, City Council and the City of Middleburg Heights, City Council*. 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.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Certificates of deposit and U.S. Treasury Notes are valued at cost.

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.

**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. Capital Project Fund**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through trust funds).

**3. Fiduciary Fund (Non-Expendable Trust Fund)**

This fund is used to account for resources restricted by a legally binding trust agreement.

**WOODVALE UNION CEMETERY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. 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.

**F. 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>1998</u>	<u>1999</u>
Demand deposits	\$ 12,902	\$ 5,923
Certificates of deposit	<u>393,260</u>	<u>547,625</u>
Total deposits	<u>406,162</u>	<u>553,548</u>
U.S. Treasury Notes	<u>240,000</u>	<u>65,000</u>
Total investments	<u>240,000</u>	<u>65,000</u>
Total deposits and investments	<u><u>\$ 646,162</u></u>	<u><u>\$ 618,548</u></u>

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

**Investments:** U.S. Treasury Notes are held in book-entry form by the Federal Reserve, in the name of the Cemetery's financial institution. The financial institution maintains records identifying the Cemetery as owner of these securities.

**3. 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 post-retirement 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 1998 and 1999, 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.

**WOODVALE UNION CEMETERY  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 1999 AND 1998  
 (Continued)**

**4. RISK MANAGEMENT**

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Official's Bond

The Cemetery is uninsured for the following risks:

- Errors and omissions

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

**5. RESTATEMENT OF PRIOR YEAR FUND BALANCE**

The following funds require restatement to correct posting errors contained in prior reports:

<b>Fund Type</b>	<b>Amount Previously Reported December 31, 1997</b>	<b>Amount as Restated December 31, 1997</b>
General Fund	\$398,784	\$409,495
Capital Projects Fund	\$13,529	\$3,641
Fiduciary Fund	\$294,739	\$294,419

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JIM PETRO, AUDITOR OF STATE

Lausche Bldg  
615 W Superior Ave  
Floor 12  
Cleveland OH 44113 - 1801  
Telephone 216-787-3665  
800-626-2297  
Facsimile 216-787-3361  
www.auditor.state.oh.us

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

Woodvale Union Cemetery  
Cuyahoga County  
7535 Engle Road  
Middleburg Heights, Ohio 44130

To the Board of Trustees:

We have audited the accompanying financial statements of the Woodvale Union Cemetery, Cuyahoga County, Ohio, (the Cemetery) as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated May 10, 2000. We conducted our audits 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 audits 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 *Governmental 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 May 10, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audits, 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 May 10, 2000.

Woodvale Union Cemetery  
Cuyahoga County  
Report 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

May 10, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**WOODVALE UNION CEMETERY**

**CUYAHOGA 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  
JUNE 27, 2000**