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Certified Public Accountants, A.C.

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY  
Regular Audit  
For the Years Ended December 31, 2015 and 2014**

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# Dave Yost • Auditor of State

Board of Trustees  
Woodvale Union Cemetery  
7535 Engle Road  
Middleburg Heights, Ohio 44130

We have reviewed the *Independent Auditor's Report* of the Woodvale Union Cemetery, Cuyahoga County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2014 through December 31, 2015. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Woodvale Union Cemetery is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost  
Auditor of State

September 13, 2016

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WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY

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## INDEPENDENT AUDITOR'S REPORT

June 30, 2016

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

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of **Woodvale Union Cemetery**, Cuyahoga County, (the Cemetery) as of and for the years ended December 31, 2015 and 2014.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Cemetery's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Cemetery's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.



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***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1B of the financial statements, the Cemetery prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Cemetery does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Woodvale Union Cemetery, Cuyahoga County as of December 31, 2015 and 2014, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Woodvale Union Cemetery, Cuyahoga County as of December 31, 2015 and 2014, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1B.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2016, 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 grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cemetery's internal control over financial reporting and compliance.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Charges for Services	\$ 220,447	\$ 45,431	\$ 2,625	\$ 5,250	\$ 273,753
Sale of Lots	98,057	-	-	-	98,057
Intergovernmental	40,000	-	-	-	40,000
Earnings on Investments	4	3,176	6	7,038	10,224
Miscellaneous	4,921	-	-	-	4,921
<b>Total Cash Receipts</b>	<b>363,429</b>	<b>48,607</b>	<b>2,631</b>	<b>12,288</b>	<b>426,955</b>
<b>Cash Disbursements</b>					
Current:					
Salaries	165,807	-	-	-	165,807
Supplies	4,901	-	-	-	4,901
Equipment	28,145	-	-	-	28,145
Contracts - Services	39,000	-	-	-	39,000
Public Employees' Retirement	23,042	-	-	-	23,042
Workers' Compensation	1,449	-	-	-	1,449
Unemployment Compensation	1,652	-	-	-	1,652
Basic Utilites	8,113	-	-	-	8,113
Pre-Need Services	-	19,268	-	-	19,268
Miscellaneous	106,036	-	-	-	106,036
Capital Outlay	5,888	-	17,197	-	23,085
<b>Total Cash Disbursements</b>	<b>384,033</b>	<b>19,268</b>	<b>17,197</b>	<b>-</b>	<b>420,498</b>
<b>Net Change in Fund Cash Balances</b>	<b>(20,604)</b>	<b>29,339</b>	<b>(14,566)</b>	<b>12,288</b>	<b>6,457</b>
<b>Fund Cash Balances, January 1</b>	<b>71,112</b>	<b>432,928</b>	<b>22,081</b>	<b>708,696</b>	<b>1,234,817</b>
<b>Fund Cash Balances, December 31</b>					
Restricted	-	-	-	720,985	720,985
Committed	-	462,267	7,514	-	469,781
Unassigned	50,505	-	-	-	50,505
<i>Fund Cash Balances, December 31</i>	<b><u>\$ 50,508</u></b>	<b><u>\$ 462,267</u></b>	<b><u>\$ 7,515</u></b>	<b><u>\$ 720,984</u></b>	<b><u>\$ 1,241,274</u></b>

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

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Charges for Services	\$ 232,424	\$ 40,755	\$ 3,800	\$ 7,600	\$ 284,579
Sales of Lots	115,633	-	-	-	115,633
Intergovernmental	20,000	-	-	-	20,000
Earnings on Investments	56	3,155	19	8,075	11,305
Miscellaneous	11,589	-	-	-	11,589
<b>Total Cash Receipts</b>	<b>379,702</b>	<b>43,910</b>	<b>3,819</b>	<b>15,675</b>	<b>443,106</b>
<b>Cash Disbursements</b>					
Current:					
Salaries	146,855	-	-	-	146,855
Supplies	3,249	-	-	-	3,249
Equipment	13,750	-	-	-	13,750
Contracts - Services	32,040	-	-	-	32,040
Public Employees' Retirement	18,979	-	-	-	18,979
Workers' Compensation	6,871	-	-	-	6,871
Unemployment Compensation	2,999	-	-	-	2,999
Basic Utilities	8,100	-	-	-	8,100
Pre-Need Services	-	18,850	-	-	18,850
Miscellaneous	133,266	25	-	2,548	135,839
Capital Outlay	31,300	-	-	-	31,300
<b>Total Cash Disbursements</b>	<b>397,409</b>	<b>18,875</b>	<b>-</b>	<b>2,548</b>	<b>418,832</b>
Excess of Receipts Over Disbursements	(17,707)	25,035	3,819	13,127	24,274
<b>Other Financing Receipts (Disbursements)</b>					
Transfers-In	-	122	-	-	122
Transfers-Out	(122)	-	-	-	(122)
<b>Total Other Financing Receipts (Disbursements)</b>	<b>(122)</b>	<b>122</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Cash Balances</b>	<b>(17,829)</b>	<b>25,157</b>	<b>3,819</b>	<b>13,127</b>	<b>24,274</b>
Fund Cash Balances, January 1	88,941	407,771	18,262	695,569	1,210,543
<b>Fund Cash Balances, December 31</b>					
Restricted	-	-	-	708,697	708,697
Committed	-	432,928	22,081	-	455,009
Unassigned	71,112	-	-	-	71,112
<i>Fund Cash Balances, December 31</i>	<b>\$ 71,112</b>	<b>\$ 432,928</b>	<b>\$ 22,081</b>	<b>\$ 708,696</b>	<b>\$ 1,234,817</b>

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

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Woodvale Union Cemetery, Cuyahoga County, Ohio (the Cemetery) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Cemetery. The Councils of the City of Berea and City of Middleburg Heights appoint a three-member Board of Trustees to direct cemetery operations. 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Cemetery recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The Cemetery's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Cemetery records certificates of deposit 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 accounts for and reports all financial resources not accounted for and reported in another fund.

**2. Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The Cemetery had the following significant Special Revenue Fund:

Pre-Need Services Fund – This fund was established to hold funds deposited with the Cemetery in advance of needed services and to be made available at some future time when the services are provided.

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(CONTINUED)**

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

**D. Fund Accounting (Continued)**

**3. Capital Project Fund**

This fund accounts for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Cemetery had the following significant capital projects fund:

Capital Project Fund – This fund was established to acquire or construct major capital projects.

**4. Permanent Fund**

This fund accounts for and reports resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Cemetery had the following significant permanent fund:

Permanent Endowment Fund – Established to reserve funds for the on-going maintenance and care of the Cemetery upon full capacity.

**E. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Cemetery must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The Cemetery classified assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

Trustees can *commit* amounts via formal action (resolution). The Cemetery must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(CONTINUED)**

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

**E. Fund Balance (Continued)**

**4. Assigned**

Assigned funds balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amount represent intended uses established by Cemetery Trustees or a Cemetery official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Cemetery applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**F. Property, Plant and Equipment**

The Cemetery records disbursements for acquisitions of property, plant and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements so not include a liability for unpaid leave.

**2. EQUITY IN POOLED DEPOSITS**

The Cemetery maintains a deposit pool that all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	2015	2014
Demand Deposits	\$ 165,482	\$ 166,517
Certificates of Deposit	1,075,792	1,068,300
Total Deposits	<u>\$ 1,241,274</u>	<u>\$ 1,234,817</u>

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

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(CONTINUED)**

**3. RETIREMENT SYSTEMS**

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. OPERS is a cost-sharing, multi-employer plan. The Ohio Revised Code prescribes this plan's benefits, which includes postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2015 and 2014, OPERS members contributed 10% of their gross salaries, and the Cemetery contributed an amount equaling 14%, respectively, of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2015.

**4. RISK MANAGEMENT**

**Commercial Insurance**

The Cemetery has obtained commercial insurance for the following risks:

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



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

June 30, 2016

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

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of **Woodvale Union Cemetery**, Cuyahoga County, (the Cemetery) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated June 30, 2016, wherein we noted the Cemetery followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**Internal Control Over Financial Reporting**

As part of our financial statement audit, we considered the Cemetery's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Cemetery's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Cemetery's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.



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### **Compliance and Other Matters**

As part of reasonably assuring whether the Cemetery's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We noted certain matters not requiring inclusion in this report that we reported to the Cemetery's management in a separate letter dated June 30, 2016.

### **Purpose of this Report**

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Cemetery's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Cemetery's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain</b></i>
2013-001	Posting Receipts, Disbursements and Transfers to Financial Statements – Material Weakness	Yes	N/A

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# Dave Yost • Auditor of State

**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  
SEPTEMBER 27, 2016**