



**UNION CEMETERY ASSOCIATION OF BOSTON TOWNSHIP  
SUMMIT COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2001-2000**



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

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**STATE OF OHIO**



**UNION CEMETERY ASSOCIATION OF BOSTON TOWNSHIP  
SUMMIT COUNTY**

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STATE OF OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Union Cemetery Association of Boston Township  
Summit County  
P.O. Box 65  
Peninsula, Ohio 44264

To the Board of Trustees:

We have audited the accompanying financial statements of Union Cemetery Association of Boston Township, Summit County, Ohio, (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 audits.

We conducted our audits 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 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 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 September 16, 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 audits.

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". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

**Jim Petro**  
Auditor of State

September 16, 2002

**UNION CEMETERY ASSOCIATION OF BOSTON TOWNSHIP  
SUMMIT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Sale of Lots	\$1,150		\$1,150
Charges for Services	3,925		3,925
Foundations	385		385
Taxes	19,074		19,074
Interest	16	\$1,087	1,103
Miscellaneous	2,894		2,894
	<hr/>		<hr/>
Total Cash Receipts	27,444	1,087	28,531
	<hr/>		<hr/>
<b>Cash Disbursements:</b>			
Current:			
Labor	8,980		8,980
Clerk/Board	2,277		2,277
Parts/Services	1,750		1,750
Gas	715		715
Contracted Services	2,925		2,925
Public Employees' Retirement	2,458		2,458
Taxes - State, Village and Medicare	802		802
Auditor's Deductions	274		274
Insurance/Bond	665		665
Miscellaneous	1,537		1,537
Capital Outlay	11,070		11,070
	<hr/>		<hr/>
Total Cash Disbursements	33,453		33,453
	<hr/>		<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(6,009)	1,087	(4,922)
	<hr/>		<hr/>
Fund Cash Balances, January 1	30,639	30,000	60,639
	<hr/>		<hr/>
<b>Fund Cash Balances, December 31</b>	<b>\$24,630</b>	<b>\$31,087</b>	<b>\$55,717</b>
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*The notes to the financial statements are an integral part of this statement.*

**UNION CEMETERY ASSOCIATION OF BOSTON TOWNSHIP  
SUMMIT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Sale of Lots	\$600		\$600
Charges for Services	2,775		2,775
Foundations	350		350
Taxes	18,738		18,738
Interest	183		183
Donations	5,401		5,401
Miscellaneous	159		159
OhioDAS Grant - Cedar Grove Mausoleum Project	0	\$30,000	30,000
	<u>28,206</u>	<u>30,000</u>	<u>58,206</u>
<b>Total Cash Receipts</b>			
	<u>28,206</u>	<u>30,000</u>	<u>58,206</u>
<b>Cash Disbursements:</b>			
Current:			
Labor	4,539		4,539
Clerk/Board	2,395		2,395
Parts/Services	1,977		1,977
Gas	362		362
Contracted Services	3,000		3,000
Public Employees' Retirement	1,842		1,842
Taxes - State, Village and Medicare	380		380
Auditor's Deductions	269		269
Insurance/Bond	815		815
Miscellaneous	5,128		5,128
Capital Outlay	5,766		5,766
	<u>26,473</u>	<u>0</u>	<u>26,473</u>
<b>Total Cash Disbursements</b>			
	<u>26,473</u>	<u>0</u>	<u>26,473</u>
<b>Total Cash Receipts Over Cash Disbursements</b>	1,733	30,000	31,733
<b>Fund Cash Balances, January 1</b>	<u>28,906</u>	<u>0</u>	<u>28,906</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$30,639</b></u>	<u><b>\$30,000</b></u>	<u><b>\$60,639</b></u>

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



**UNION CEMETERY ASSOCIATION OF BOSTON TOWNSHIP  
SUMMIT COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Union Cemetery Association of Boston Township, Summit County, Ohio, 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 Village of Peninsula and Boston 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.

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

**C. Cash and Investments**

All cash is maintained in an interest-bearing checking account and certificate of deposit.

**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. Special Revenue Fund**

This fund is used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Cemetery's only Special Revenue Fund is the Cedar Grove Mausoleum Project which receives grant monies from the Ohio DAS House Bill 640 - CAP 817 funds, to be used toward the improvement and reparation of the Cemetery Association's Cedar Grove Mausoleum.

**UNION CEMETERY ASSOCIATION OF BOSTON TOWNSHIP  
SUMMIT COUNTY**

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

**2. DEPOSITS**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 follows:

	<u>2001</u>	<u>2000</u>
Demand deposits	\$24,630	\$30,639
Certificates of deposit	31,087	30,000
Total deposits	<u>\$55,717</u>	<u>\$60,639</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**3. RETIREMENT SYSTEM**

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 through June 30, 2000. Commencing July 1, 2000, PERS temporarily reduced employer contributions to 8.13%. Effective January 1, 2001, the employer contribution was reinstated at 13.55% of participants' gross salaries.

**4. RISK MANAGEMENT**

The Cemetery has obtained commercial insurance for the following risks:

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

**5. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the state government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any would not be significant.



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

Union Cemetery Association of Boston Township  
Summit County  
P. O. Box 65  
Peninsula, Ohio 44264

To the Board of Trustees:

We have audited the accompanying financial statements of Union Cemetery Association of Boston Township, Summit County, Ohio, (the Cemetery) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated September 16, 2002. We conducted our audits 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 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 *Government Auditing Standards*.

However, we noted certain immaterial instances of noncompliance that we have reported to management of the Cemetery in a separate letter dated September 16, 2002.

**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 September 16, 2002.

Union Cemetery Association of Boston Township  
Summit County  
Report of Independent Accountants on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
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This report is intended solely 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 stylized with a large, sweeping initial "J" and a long horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

September 16, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**UNION CEMETERY ASSOCIATION OF BOSTON TOWNSHIP**

**SUMMIT 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  
NOVEMBER 7, 2002**