



Mary Taylor, CPA
Auditor of State

**WOODVALE UNION CEMETERY
CUYAHOGA COUNTY**

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Mary Taylor, CPA

Auditor of State

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

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

October 4, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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, 2009 and 2008. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Cemetery has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Cemetery's larger (i.e. major) funds separately. While the Cemetery does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Governments to reformat their statements. The Cemetery has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Cemetery as of December 31, 2009 and December 31, 2008, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Woodvale Union Cemetery, Cuyahoga County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Cemetery has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2010, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

October 4, 2010

**WOODVALE UNION CEMETERY
CUYAHOGA COUNTY**

**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, 2009**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Fund</u>	
Cash Receipts:					
Intergovernmental	\$20,000	\$0	\$0	\$0	\$20,000
Charges for Services	244,436	27,895	3,525	7,050	282,906
Interest	7,680	4,268	5	11,708	23,661
Miscellaneous	1,311	0	0	0	1,311
	<u>273,427</u>	<u>32,163</u>	<u>3,530</u>	<u>18,758</u>	<u>327,878</u>
Total Cash Receipts					
	<u>273,427</u>	<u>32,163</u>	<u>3,530</u>	<u>18,758</u>	<u>327,878</u>
Cash Disbursements:					
Current:					
General Government	331,070	0	0	0	331,070
Basic Utilities	6,252	0	0	0	6,252
Pre-Need Services	0	15,006	0	0	15,006
Miscellaneous	4,128	0	0	0	4,128
	<u>341,450</u>	<u>15,006</u>	<u>0</u>	<u>0</u>	<u>356,456</u>
Total Disbursements					
	<u>341,450</u>	<u>15,006</u>	<u>0</u>	<u>0</u>	<u>356,456</u>
Total Receipts Over/(Under) Disbursements	<u>(68,023)</u>	<u>17,157</u>	<u>3,530</u>	<u>18,758</u>	<u>(28,578)</u>
Fund Cash Balances, January 1, 2009	<u>384,310</u>	<u>296,574</u>	<u>27,847</u>	<u>608,285</u>	<u>1,317,016</u>
Fund Cash Balances, December 31, 2009	<u>\$316,287</u>	<u>\$313,731</u>	<u>\$31,377</u>	<u>\$627,043</u>	<u>\$1,288,438</u>

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

**WOODVALE UNION CEMETERY
CUYAHOGA COUNTY**

**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, 2008**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Fund</u>	
Cash Receipts:					
Intergovernmental	\$20,000	\$0	\$0	\$0	\$20,000
Charges for Services	226,451	27,327	3,675	7,375	264,828
Interest	11,584	11,446	442	21,095	44,567
Miscellaneous	2,169				2,169
	<u>260,204</u>	<u>38,773</u>	<u>4,117</u>	<u>28,470</u>	<u>331,564</u>
Total Cash Receipts					
	<u>260,204</u>	<u>38,773</u>	<u>4,117</u>	<u>28,470</u>	<u>331,564</u>
Cash Disbursements:					
Current:					
General Government	247,977	0	0	0	247,977
Basic Utilities	7,777	0	0	0	7,777
Pre-Need Services	0	14,310	0	0	14,310
Miscellaneous	7,016	0	0	0	7,016
	<u>262,770</u>	<u>14,310</u>	<u>0</u>	<u>0</u>	<u>277,080</u>
Total Disbursements					
	<u>262,770</u>	<u>14,310</u>	<u>0</u>	<u>0</u>	<u>277,080</u>
Total Receipts Over/(Under) Disbursements	<u>(2,566)</u>	<u>24,463</u>	<u>4,117</u>	<u>28,470</u>	<u>54,484</u>
Fund Cash Balances, January 1, 2008	<u>386,876</u>	<u>272,111</u>	<u>23,730</u>	<u>579,815</u>	<u>1,262,532</u>
Fund Cash Balances, December 31, 2008	<u>\$384,310</u>	<u>\$296,574</u>	<u>\$27,847</u>	<u>\$608,285</u>	<u>\$1,317,016</u>

**WOODVALE UNION CEMETERY
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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 for the Woodvale Union Cemetery, Cuyahoga County, (the Cemetery) as a body corporate and politic. The Councils of the City of Berea and City of Middleburg Heights appoint a three-member Board of Trustees to direct cemetery operations. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The accompanying financial statements present this funding as Intergovernmental Receipts. The Cemetery provides grounds maintenance, opening and closing of graves, and the sale of grave lots, and perpetual care of graves.

The Cemetery's management believes these financial statements present all activities for which the Cemetery is financially accountable.

B. Basis of Accounting

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.

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

C. Cash and Investments

The Cemetery includes investments as assets. The Cemetery does not report purchases of investments as disbursements or investment sales as receipts. The Cemetery recognizes gains or losses at the time of sale as receipts or disbursements, respectively.

The Cemetery records certificates of deposit. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual fund reports.

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 presents all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds present proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Cemetery had the following significant Special Revenue Funds:

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
DECEMBER 31, 2009 AND 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Project Funds

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

4. Permanent Funds

These funds account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Cemetery's programs. 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.

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 do not include a liability for unpaid leave.

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:

	2009	2008
Demand deposits	\$587,044	\$207,014
Certificates of deposit	701,393	1,110,002
	\$1,288,437	\$1,317,016

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

At December 31, 2009 and 2008, all deposits were insured by the Federal Depository Insurance Corporation.

**WOODVALE UNION CEMETERY
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

3. RETIREMENT SYSTEMS

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as the Ohio Revised Code prescribes.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS employee members contributed 10 percent of their gross salaries. The Cemetery contributes an amount equal to 14 percent of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2008.

5. RISK MANAGEMENT

Commercial Insurance

The Woodvale Union Cemetery has obtained commercial insurance for the following risks:

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

The Cemetery provides health care coverage to its employee's through Anthem Blue Cross.

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Mary Taylor, CPA

Auditor of State

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

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

To the Board of Trustees:

We have audited the financial statements of Woodvale Union Cemetery, Cuyahoga County, Ohio, (the Cemetery) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated October 4, 2010, wherein we noted the Cemetery prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Cemetery's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Cemetery's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Cemetery's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the Cemetery's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

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, providing an opinion 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 did note certain matters not requiring inclusion in this report that we reported to the Cemetery's management in a separate letter dated October 4, 2010.

We intend this report solely for the information and use of management, the Board of Trustees, and others within the Cemetery. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

October 4, 2010



Mary Taylor, CPA
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
DECEMBER 21, 2010**