



**HASSON JOINT UNION CEMETERY
HANCOCK COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2008



Mary Taylor, CPA
Auditor of State

**HASSON JOINT UNION CEMETERY
HANCOCK COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Hasson Joint Union Cemetery
4699 Township Road 28
Bluffton, Ohio 45817

We have performed the procedures enumerated below, to which the management of Hasson Joint Union Cemetery, Hancock County (the Cemetery) agreed, solely to assist the Cemetery in evaluating whether it recorded all monies received, and to help evaluate whether the Cemetery disbursed these receipts for allowable purposes described below for the years ended December 31, 2008 and 2007. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Cemetery. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Cash Reconciliation

1. We compared the Cemetery's bank reconciliation as of December 31, 2008 and 2007, to the attached Statement of Receipts and Disbursements and Changes in General Fund Balance and they were in agreement.
2. We recomputed the mathematical accuracy of the bank reconciliations as of December 31, 2008 and 2007. We noted no computational errors.
3. We confirmed bank balances as of December 31, 2008 and 2007, by direct correspondence using the AICPA *Standard Form to Confirm Account Balances Information with Financial Institutions*. The confirmation amounts agreed to the bank statement balances as reported in the bank reconciliations as of December 31, 2008 and 2007.
4. We agreed the outstanding checks appearing in the bank reconciliations as of December 31, 2008 and 2007, to canceled checks and bank statements. We determined the dates and amounts on those documents confirm that the outstanding checks were proper reconciling items and were recorded in the proper amounts in the bank reconciliations as of December 31, 2008 and 2007. No exceptions were noted.

Cash Receipts

We selected all receipts as reported on the attached Statement of Receipts and Disbursements and Changes in General Fund Balance for the years ending December 31, 2008 and 2007, to determine if these receipts were documented to supporting documentation and were for the proper public purpose of the Cemetery operations. No exceptions were noted.

Cash Disbursements

We selected all disbursements as reported on the attached Statement of Receipts and Disbursements and Changes in General Fund Balance for the years ending December 31, 2008 and 2007, to determine if these disbursements as documented on vendor invoices or other supporting documentation were for the proper public purpose of the Cemetery operations. No exceptions were noted.

Compliance Testing

We tested legal compliance in the Ohio Compliance Supplement for those applicable sections related to the Cemetery and identified in the Ohio Compliance Supplement Matrix. No exceptions were noted.

We were not engaged to, and did not examine the Cemetery's receipts and disbursements for the years ended December 31, 2008 and 2007, the objective of which would have been to opine on receipts and disbursements. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Cemetery and is not intended to be, and should not be used by anyone else.



Mary Taylor, CPA
Auditor of State

April 24, 2009

HASSON JOINT UNION CEMETERY
HANCOCK COUNTY

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS, AND
CHANGES IN GENERAL FUND CASH BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>General</u>
Cash Receipts:	
Intergovernmental	\$4,000
Sale of Lots	175
	<hr/>
Total Cash Receipts	4,175
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Cash Disbursements:	
Contracts - Services	3,751
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Cash Receipts Over Cash Disbursements	424
Fund Cash Balance, January 1	414
	<hr/>
Fund Cash Balance, December 31	<u><u>\$838</u></u>

HASSON JOINT UNION CEMETERY
HANCOCK COUNTY

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS, AND
CHANGES IN GENERAL FUND CASH BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>General</u>
Cash Receipts:	
Intergovernmental	<u>\$4,600</u>
Cash Disbursements:	
Contracts - Services	<u>4,482</u>
Cash Receipts Over Cash Disbursements	118
Fund Cash Balance, January 1	<u>296</u>
Fund Cash Balance, December 31	<u><u>\$414</u></u>



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HASSON JOINT UNION CEMETERY

HANCOCK 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
MAY 26, 2009**