



**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2008



Mary Taylor, CPA
Auditor of State

MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY

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Mary Taylor, CPA

Auditor of State

Maple Grove Union Cemetery District
Williams County
01486 Conkle Road
Edgerton, Ohio 43517-9518

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.

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

Mary Taylor, CPA
Auditor of State

March 25, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Maple Grove Union Cemetery District
Williams County
01486 Conkle Road
Edgerton, Ohio 43517-9518

To the Board of Trustees:

We have audited the accompanying financial statements of the Maple Grove Union Cemetery District, Williams County, (the Cemetery) as of and for the years ended December 31, 2008 and 2007. 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 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, 2008 and 2007, 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, 2008 and 2007, 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 fund cash balances of Maple Grove Union Cemetery District, Williams County, as of December 31, 2008 and 2007, and its 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 March 25, 2009, 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.



Mary Taylor, CPA
Auditor of State

March 25, 2009

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$54,526		\$54,526
Intergovernmental	22,157		22,157
Charges for Services	17,120		17,120
Sale of Lots	4,125		4,125
Endowments	650	\$650	1,300
Interest	2,565		2,565
Miscellaneous	880		880
	<u>102,023</u>	<u>650</u>	<u>102,673</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Salaries	64,395		64,395
Supplies	8,116		8,116
Utilities	3,345		3,345
Tools, Equipment, and Repair	6,081		6,081
Contracts - Services	8,254		8,254
Public Employees' Retirement	8,881		8,881
Workers' Compensation	2,469		2,469
Endowments	650		650
Miscellaneous	4,364		4,364
	<u>106,555</u>		<u>106,555</u>
Total Cash Disbursements			
Total Cash Receipts Over/(Under) Cash Disbursements	(4,532)	650	(3,882)
Fund Cash Balances, January 1	<u>15,922</u>	<u>50,628</u>	<u>66,550</u>
Fund Cash Balances, December 31	<u><u>\$11,390</u></u>	<u><u>\$51,278</u></u>	<u><u>\$62,668</u></u>

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

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$60,418		\$60,418
Intergovernmental	16,399		16,399
Charges for Services	17,163		17,163
Sale of Lots	2,025		2,025
Endowments	400	\$400	800
Interest	2,751		2,751
Miscellaneous	1,540		1,540
	<u>100,696</u>	<u>400</u>	<u>101,096</u>
Total Cash Receipts			
	<u>100,696</u>	<u>400</u>	<u>101,096</u>
Cash Disbursements:			
Current:			
Salaries	62,679		62,679
Supplies	11,655		11,655
Utilities	1,908		1,908
Tools, Equipment, and Repair	3,408		3,408
Contracts - Services	9,530		9,530
Public Employees' Retirement	8,553		8,553
Workers' Compensation	2,265		2,265
Endowments	400		400
Miscellaneous	5,071		5,071
Capital Outlay	1,553		1,553
	<u>107,022</u>		<u>107,022</u>
Total Cash Disbursements			
	<u>107,022</u>		<u>107,022</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(6,326)</u>	<u>400</u>	<u>(5,926)</u>
Fund Cash Balances, January 1	<u>22,248</u>	<u>50,228</u>	<u>72,476</u>
Fund Cash Balances, December 31	<u><u>\$15,922</u></u>	<u><u>\$50,628</u></u>	<u><u>\$66,550</u></u>

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

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Maple Grove Union Cemetery District, Williams 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 Edgerton and Saint Joseph Township. 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 basis of accounting. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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 at cost.

D. Fund Accounting

The Cemetery uses fund accounting to segregate cash that is 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 trust or for capital projects restricted to expenditures or specific purposes. The Cemetery had one Special Revenue Fund:

Endowment Fund - This fund is to be used to account for monies collected for future expansion or upkeep of the cemetery.

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. Budgetary Process

The Ohio Revised Code requires the Board to budget each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund function level of control and appropriations may not exceed estimated resources. The Board annually approves appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Cemetery to reserve (encumber) appropriations when commitments are made. The Cemetery did not use the encumbrance method of accounting.

A summary of 2008 and 2007 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The financial statements report acquisitions of property, plant, and equipment as capital outlay disbursements when paid. The financial statements do not report these items as assets.

2. EQUITY IN POOLED CASH

The Cemetery maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 follows:

	<u>2008</u>	<u>2007</u>
Demand deposits	\$12,168	\$16,050
Certificates of Deposits	50,500	50,500
Total Deposits	<u>\$62,668</u>	<u>\$66,550</u>

Deposits are insured by the Federal Depository Insurance Corporation,

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$101,234	\$102,023	\$789
Special Revenue	400	650	250
Total	\$101,634	\$102,673	\$1,039

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$111,397	\$106,555	\$4,842

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$98,000	\$100,696	\$2,696
Special Revenue	300	400	100
Total	\$98,300	\$101,096	\$2,796

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$113,200	\$107,022	\$6,178

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays Homestead and rollback amounts, reported in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Cemetery.

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

5. RETIREMENT SYSTEM

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. In 2007, the Cemetery's OPERS members contributed 9.5 percent of their gross salaries. The Cemetery contributed an amount equal to 13.85 percent of participants' gross salaries. In 2008, the Cemetery's OPERS members contributed 10.0 percent of their gross salaries. The Cemetery contributed an amount equal to 14.0 percent of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2008.

6. RISK MANAGEMENT

Commercial Insurance

The Cemetery has obtained commercial insurance for comprehensive property and general liability. There were no losses that exceeded insurance coverage and no significant changes in coverage.



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*

Maple Grove Union Cemetery District
Williams County
01486 Conkle Road
Edgerton, Ohio 43517-9518

To the Board of Trustees:

We have audited the financial statements of the Maple Grove Union Cemetery District, Williams County (the Cemetery) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated March 25, 2009, 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 expressing our opinion on the financial statements, but not to opine 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 control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Cemetery's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Cemetery's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Cemetery's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be 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.

We noted a certain matter that we reported to the Cemetery's management in a separate letter dated March 25, 2009.

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 a certain noncompliance matter that we reported to the Cemetery's management in a separate letter dated March 25, 2009.

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



Mary Taylor, CPA
Auditor of State

March 25, 2009



Mary Taylor, CPA
Auditor of State

MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS 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 7, 2009