



**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 30, 2005 & 2006



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
207 S. Ash Street
Edgerton, Ohio 43517-9344

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 a February 2, 2005, 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 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

April 25, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Maple Grove Union Cemetery District
Williams County
207 S. Ash Street
Edgerton, Ohio 43517-9344

To the Board of Trustees:

We have audited the accompanying financial statements of Maple Grove Union Cemetery District, Williams County, (the Cemetery) as of and for the years ended December 31, 2006 and 2005. 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 cemeteries 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.

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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, 2006 and 2005, 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, 2006 and 2005, 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 the Maple Grove Union Cemetery District, Williams County, as of December 31, 2006 and 2005, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As further described in Note 2 to the financial statements, the Cemetery reclassified its fiduciary fund to a special revenue fund in accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement Number 34.

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 April 25, 2007, 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

April 25, 2007

**MAPLE GROVE UNION CEMETERY
WILLIAMS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$65,650		\$65,650
Intergovernmental	12,178		12,178
Charges for Services	11,780		11,780
Sale of Lots	2,664		2,664
Endowments	336	\$337	673
Interest	2,116		2,116
Miscellaneous	990		990
	<hr/>		<hr/>
Total Cash Receipts	95,714	337	96,051
	<hr/>		<hr/>
Cash Disbursements:			
Current:			
Salaries	59,510		59,510
Supplies	13,880		13,880
Contracts - Repair	2,330		2,330
Contracts - Services	3,425		3,425
Public Employees' Retirement	8,032		8,032
Workers' Compensation	2,350		2,350
Endowments	336		336
Miscellaneous	6,464		6,464
	<hr/>		<hr/>
Total Cash Disbursements	96,327		96,327
	<hr/>		<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(613)	337	(276)
	<hr/>		<hr/>
Fund Cash Balances, January 1	22,861	49,891	72,752
	<hr/>		<hr/>
Fund Cash Balances, December 31	<u>\$22,248</u>	<u>\$50,228</u>	<u>\$72,476</u>

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

**MAPLE GROVE UNION CEMETERY
WILLIAMS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$68,112		\$68,112
Intergovernmental	7,303		7,303
Charges for Services	11,853		11,853
Sale of Lots	2,230		2,230
Endowments	270	\$270	540
Interest	1,037		1,037
Miscellaneous	914		914
	<hr/>		<hr/>
Total Cash Receipts	91,719	270	91,989
	<hr/>		<hr/>
Cash Disbursements:			
Current:			
Salaries	59,727		59,727
Supplies	6,436		6,436
Contracts - Repair	5,577		5,577
Contracts - Services	6,075		6,075
Public Employees' Retirement	7,977		7,977
Workers' Compensation	2,024		2,024
Endowments	270		270
Miscellaneous	6,996		6,996
Capital Outlay	20,359		20,359
	<hr/>		<hr/>
Total Cash Disbursements	115,441		115,441
	<hr/>		<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(23,722)	270	(23,452)
	<hr/>		<hr/>
Other Financing Receipts:			
Sale of Fixed Assets	93		93
	<hr/>		<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(23,629)	270	(23,359)
	<hr/>		<hr/>
Fund Cash Balances, January 1	46,490	49,621	96,111
	<hr/>		<hr/>
Fund Cash Balances, December 31	<u>\$22,861</u>	<u>\$49,891</u>	<u>\$72,752</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, 2006 AND 2005**

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 Maple Grove Union Cemetery District, Williams County, (the Cemetery) as a body corporate and politic. The Village of Edgerton and Saint Joseph Township 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 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 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 Fund

This fund present proceeds from specific sources (other than from trusts or for capital projects) restricted to expenditure for specific purposes. The Cemetery had the following significant Special Revenue Fund:

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

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(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. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2006 and 2005 budgetary activity appears in Note 4.

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. ACCOUNTING CHANGE

In 2005, the Township reclassified its cemetery fund, which was previously classified as a fiduciary fund, to a special revenue fund. The reclassification was in accordance with GASB Statement Number 34 and had the following effect on January 1, 2005, fund balances:

	Special Revenue Funds	Fiduciary Funds
Cash Fund Balance as previously reported at December 31, 2004		\$49,621
Fund Reclassification	\$49,621	(49,621)
Cash Fund Balance as restated at January 1, 2005	\$49,621	

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

3. 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:

	2006	2005
Demand deposits	\$22,976	\$23,252
Certificates of deposit	49,500	49,500
Total deposits	<u>\$72,476</u>	<u>\$72,752</u>

Deposits are insured by the Federal Depository Insurance Corporation.

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 and 2005 follows:

2006 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$109,350	\$95,714	(\$13,636)
Special Revenue	300	337	37
Total	<u>\$109,650</u>	<u>\$96,051</u>	<u>(\$13,599)</u>

2006 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$132,210	\$96,327	\$35,883

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$82,500	\$91,812	\$9,312
Special Revenue	500	270	(230)
Total	<u>\$83,000</u>	<u>\$92,082</u>	<u>\$9,082</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$128,900	\$115,441	\$13,459

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

5. 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.

6. 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. For 2006 and 2005, OPERS employee members contributed 9.0 and 8.5 percent of their gross salaries, respectively. The Cemetery contributed an amount equal to 13.70 and 13.55 percent of participants' gross salaries for 2006 and 2005, respectively. The Cemetery has paid all contributions required through December 31, 2006.

7. RISK MANAGEMENT

Commercial Insurance

The Cemetery has obtained commercial insurance for the following risks:

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



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
207 S. Ash Street
Edgerton, Ohio 43517-9344

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, 2006 and 2005, and have issued our report thereon dated April 25, 2007, 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 and reclassified its fiduciary fund to a special revenue fund. 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 April 25, 2007.

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 April 25, 2007.

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



Mary Taylor, CPA
Auditor of State

April 25, 2007



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 22, 2007