



Dave Yost • Auditor of State

**GREENVILLE UNION CEMETERY
DARKE COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Greenville Union Cemetery
Darke County
205 West Street
Greenville, Ohio 45331

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Greenville Union Cemetery, Darke County, (the Cemetery) as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Cemetery's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Cemetery's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Cemetery prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Cemetery as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Greenville Union Cemetery as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cemetery's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

November 20, 2014

**GREENVILLE UNION CEMETERY
DARKE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Permanent</u>	
Cash Receipts:			
Sale of Lots, Lot Markers	\$51,037		\$51,037
Interment Fees	40,500		40,500
Charges for Services	30,305		30,305
Earnings on Investments	683	\$336	1,019
Donations	225		225
Miscellaneous	20,219		20,219
Total Cash Receipts	<u>142,969</u>	<u>336</u>	<u>143,305</u>
Cash Disbursements:			
Salaries and Benefits	61,284	8,156	69,440
Maintenance and Repairs	28,007	4,528	32,535
Supplies and Materials	17,571	1,351	18,922
Legal and Accounting Fees	2,566	2,567	5,133
Utilities	3,815	201	4,016
Other Operating Cash Disbursements	5,473	241	5,714
Total Cash Disbursements	<u>118,716</u>	<u>17,044</u>	<u>135,760</u>
Excess Receipts Over (Under) Disbursements	<u>24,253</u>	<u>(16,708)</u>	<u>7,545</u>
Other Financing Receipts (Disbursements):			
Transfers-In	12,028		12,028
Transfers-Out	5,000		5,000
Total Other Financing Receipts (Disbursements)	<u>17,028</u>		<u>17,028</u>
Net Change in Fund Cash Balance	41,281	(16,708)	24,573
Fund Cash Balances, January 1	<u>80,681</u>	<u>32,333</u>	<u>113,014</u>
Fund Cash Balances, December 31:			
Assigned		15,625	15,625
Unassigned (Deficit)	121,962		121,962
Fund Cash Balances, December 31	<u>\$121,962</u>	<u>\$15,625</u>	<u>\$137,587</u>

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

**GREENVILLE UNION CEMETERY
DARKE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Private Purpose Trust
Operating Cash Receipts:	
Earnings on Investments	\$12,028
Total Operating Cash Receipts	12,028
 Operating Income/(Loss)	 12,028
Transfer of Funds:	
Transfer of Earnings to General Fund	(12,028)
Yearly Transfer of Principal	(5,000)
 Net Change in Fund Cash Balances	 (5,000)
 Fund Cash Balances, January 1	 192,882
 Non-spendable	 25,000
Restricted	162,882
 Fund Cash Balances, December 31	 \$187,882

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

**GREENVILLE UNION CEMETERY
DARKE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Permanent</u>	
Cash Receipts:			
Sale of Lots, Lot Markers	\$58,415		\$58,415
Interment Fees	42,050		42,050
Charges for Services	26,029		26,029
Earnings on Investments	749	\$552	1,301
Miscellaneous	5,011		5,011
Total Cash Receipts	<u>132,254</u>	<u>552</u>	<u>132,806</u>
Cash Disbursements:			
Salaries and Benefits	67,902	8,725	76,627
Maintenance and Repairs	22,502	2,252	24,754
Supplies and Materials	15,100	1,367	16,467
Legal and Accounting Fees	6,217	2,946	9,163
Utilities	3,800	200	4,000
Other Operating Cash Disbursements	4,358	1,000	5,358
Total Cash Disbursements	<u>119,879</u>	<u>16,490</u>	<u>136,369</u>
Excess Receipts Over (Under) Disbursements	<u>12,375</u>	<u>(15,938)</u>	<u>(3,563)</u>
Other Financing Receipts (Disbursements):			
Transfers-In	12,028		12,028
Transfers-Out	5,000		5,000
Total Other Financing Receipts (Disbursements)	<u>17,028</u>		<u>17,028</u>
Net Change in Fund Cash Balance	29,403	(15,938)	13,465
Fund Cash Balances, January 1	<u>51,278</u>	<u>48,271</u>	<u>99,549</u>
Fund Cash Balances, December 31:			
Assigned		32,333	32,333
Unassigned (Deficit)	80,681		80,681
Fund Cash Balances, December 31	<u>\$80,681</u>	<u>\$32,333</u>	<u>\$113,014</u>

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

**GREENVILLE UNION CEMETERY
DARKE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Private Purpose Trust
Operating Cash Receipts:	
Earnings on Investments	\$12,028
Total Operating Cash Receipts	12,028
 Operating Income/(Loss)	 12,028
Transfer of Funds:	
Transfer of Earnings to General Fund	(12,028)
Yearly Transfer of Principal	(5,000)
	(5,000)
Net Change in Fund Cash Balances	(5,000)
 Fund Cash Balances, January 1	 197,882
 Non-spendable	 25,000
Restricted	167,882
	167,882
Fund Cash Balances, December 31	\$192,882

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

**GREENVILLE UNION CEMETERY
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Greenville Union Cemetery, Darke 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 a Union Cemetery formed by the City of Greenville and Greenville Township. The Cemetery is directed by an appointed three-member Board of Trustees. 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

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of Deposit and the donated bank stock through Park National Corporation are valued 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 is used to account for all financial resources except those required to be accounted for in another fund.

2. Permanent Fund

This fund is made up of endowments for the maintenance and upkeep of the Cemetery. The bequests do not put a restriction on the use of the principal or interest.

3. Fiduciary Funds

These funds account for resources restricted by legally binding trust agreements and funds for which the Cemetery is acting in an agency capacity. The Cemetery had the following significant Fiduciary Fund:

**GREENVILLE UNION CEMETERY
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Private Purpose Trust Fund – Koop Trust – This fund is a bequest for specific maintenance and upkeep of the Koop Mausoleum in the Cemetery. The principal is restricted while the interest is to be used for upkeep of the Mausoleum. Per a court ruling in 2010, the yearly interest (dividends) plus an annual amount of a minimum of \$5,000 is transferred to the general fund for operation and maintenance of the Cemetery, until the principal is reduced to \$25,000.

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.

F. Fund Balance

1. Non-spendable

The Cemetery classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Cemetery must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Cemetery Trustees or a Cemetery official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Cemetery applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used

**GREENVILLE UNION CEMETERY
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

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

	<u>2013</u>	<u>2012</u>
Demand deposits	\$53,886	\$34,506
Certificates of deposit	204,210	204,017
Total deposits	<u>258,096</u>	<u>238,523</u>
Parke National Stock (PRK)	67,373	67,373
Total investments	<u>67,373</u>	<u>67,373</u>
Total deposits and investments	<u>\$325,469</u>	<u>\$305,896</u>

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

Investments: The Cemetery has 3,338 shares of Park National Company (exchange symbol PRK) stock. The stock is publicly traded on the American Stock Exchange (AMEX).

At December 31, 2012 the market value of each share was \$64.63, and the total value of the stock shares was \$215,735 at December 31, 2012. At December 31, 2013 the market value of each share was \$85.07, and the total value of the stock shares was \$283,964 at December 31, 2013.

3. RETIREMENT SYSTEMS

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

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OPERS employee members contributed 10% of their gross salaries. The Cemetery contributes an amount equal to 14% of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2013.

4. RISK MANAGEMENT

Commercial Insurance

The Cemetery has obtained commercial insurance for the following risks:

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

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

Greenville Union Cemetery
Darke County
205 West Street
Greenville, Ohio 45331

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Greenville Union Cemetery, Darke County, (the Cemetery) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated November 20, 2014 wherein we noted the Cemetery followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Cemetery's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Cemetery's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Cemetery's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider Finding Number 2013-001 described in the accompanying schedule of findings to be a material weakness.

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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Cemetery's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Cemetery's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

November 20, 2014

**GREENVILLE UNION CEMETERY
DARKE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2013 AND 2012**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2013-001

Material Weakness – Financial Statement Misstatements

The Cemetery prepared its annual financial statements in accordance with accounting practices the Auditor of State prescribes or permits. The Cemetery's Annual Financial Report for 2013 and 2012 contained errors which resulted in reclassifications and adjustments to correctly report the financial activity during and at the end of the periods as follows:

- The 2013 and 2012 fund balances for the General Fund and Permanent Fund were understated by \$974 and \$971, respectively, due to the incorrect January 1, 2012 fund balances being brought forward from the prior year's audited balances.
- **Auditor of State Bulletin 2011-004** indicates that assigned fund balance includes amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Cemetery has a permanent fund that was established by endowments for the maintenance and upkeep of the Cemetery, and these bequests did not put a restriction on the use of the principal or interest. This fund meets the definition of assigned fund balance. The Cemetery's 2013 and 2012 financial statements reported the Permanent Fund as unassigned fund balance. Reclassification entries in the amounts of \$15,625 and \$32,333, respectively were made to properly state the December 31, 2013 and 2012 fund balances as assigned fund balance.
- In 2013, certain disbursement line items from the trial balances were not classified into the proper financial statement line items in the General Fund and Permanent Fund. Outside labor was classified as salaries and benefits instead of as maintenance and repairs in the amounts of \$4,094 for the General Fund and \$356 in the Permanent Fund. Marker installation was classified as salaries and benefits instead of as maintenance and repairs in the General Fund in the amount of \$65. Workers compensation premiums were classified as other operating cash disbursements instead of as salaries and benefits in the amounts of \$308 for the General Fund and \$43 for the Permanent Fund.
- In 2013 and 2012, disbursements were misstated because the Cemetery's accounting system reported on an accrual basis instead of the cash basis used for financial statement reporting. As a result, payroll and sales taxes withheld at the end of the year and paid in the next year were erroneously reported in the current year. In 2013, General Fund salaries and benefits and other operating cash disbursements were understated \$872 and \$11, respectively, and Permanent Fund salaries and benefits were understated \$109 due to this error. In 2012, General Fund salaries and benefits were overstated by \$109, respectively, and Permanent Fund salaries and benefits were overstated by \$16 due to this error.
- In 2013, Permanent Fund interest receipts were understated by \$68 due to the Cemetery not consistently posting interest receipts correctly. In 2012, Permanent Fund interest receipts were overstated by \$345, and General Fund interest receipts were overstated by \$68 due to the Cemetery not consistently posting interest receipts correctly.

The accompanying financial statements have been adjusted for these misstatements.

Additionally, the Cemetery did not prepare bank reconciliations of all fund balances on a monthly basis. Instead, the Cemetery only prepared a reconciliation of the checking account from bank to book balance. As a result, unreconciled variances occurred each year and have been resolved as noted above with the correction of the payroll and sales taxes withholdings and interest receipts.

**FINDING NUMBER 2013-001
(Continued)**

The absence of a process to provide that financial statements are complete and accurate and amounts agree with reports generated from the Cemetery's accounting system could lead to inaccurate financial reporting. The Cemetery should establish procedures to provide that amounts reported on the Cemetery's financial statements are accurately and consistently reported from year to year. Financial statements should also be in agreement with the balances reported in the Cemetery's accounting system. The Cemetery should implement procedures to review Auditor of State Bulletin 2011-004 prior to completion of the financial statements to verify that all ending fund balances reported comply with its requirements. The Cemetery should also implement procedures to provide that interest receipts are posted timely and consistently as interest is received. Failure to do so could lead to possible future material misstatements. Finally, the Cemetery should perform monthly bank reconciliations for all accounts and verify that supporting documentation for reconciling items is maintained. Failure to do so could result in management using the incorrect cash balance as a basis for their decisions and bank errors going unnoticed. Additionally, independent detailed reviews should be performed of these reconciliations as means of providing for their accuracy.

Officials' Response:

We did not receive a response from Cemetery Officials to this finding.

**GREENVILLE UNION CEMETERY
DARKE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2011 AND 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2011-01	Cash Reconciliation and Recording of Interest – Material Weakness	Partially	A portion of the comment repeated as Finding Number 2013-001.

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Dave Yost • Auditor of State

GREENVILLE UNION CEMETERY

DARKE 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 9, 2014**