



**Auditor of State
Betty Montgomery**

MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Maple Grove Union Cemetery District
Williams County
207 S. Ash St.
Edgerton, OH 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, 2002 and 2001. 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 audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about 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 that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Cemetery prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Cemetery as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 22, 2002 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Maple Grove Union Cemetery District
Williams County
Independent Accountants' Report
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This report is intended solely for the information and use of the management, Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

April 22, 2002

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS 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, 2002**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Fiduciary Funds</u>	
Cash Receipts:			
Local Taxes	\$70,387		\$70,387
Intergovernmental	7,105		7,105
Charges for Services	11,476		11,476
Sale of Lots	3,296		3,296
Endowments	304	\$303	607
Interest	3,685	1	3,686
Miscellaneous	1,227		1,227
	<u>97,480</u>	<u>304</u>	<u>97,784</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Salaries	53,812		53,812
Supplies	4,920		4,920
Contracts - Repair	8,352		8,352
Contracts - Services	25,885		25,885
Public Employees' Retirement	7,187		7,187
Workers' Compensation	338		338
Miscellaneous	6,197		6,197
Capital Outlay	43,707		43,707
	<u>150,398</u>		<u>150,398</u>
Total Cash Disbursements			
Total Cash Receipts Over/ (Under) Cash Disbursements	<u>(52,918)</u>	<u>304</u>	<u>(52,614)</u>
Other Financing Receipts/(Disbursements):			
Sale of Fixed Assets	3,329		3,329
Other Uses		(1)	(1)
	<u>3,329</u>	<u>(1)</u>	<u>3,328</u>
Total Other Financing Receipts/(Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(49,589)	303	(49,286)
Fund Cash Balances, January 1	<u>96,201</u>	<u>48,047</u>	<u>144,248</u>
Fund Cash Balances, December 31	<u>\$46,612</u>	<u>\$48,350</u>	<u>\$94,962</u>

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

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS 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, 2001**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Fiduciary Funds</u>	
Cash Receipts:			
Local Taxes	\$84,459		\$84,459
Intergovernmental	5,685		5,685
Charges for Services	14,392		14,392
Sale of Lots	5,416		5,416
Endowments	484	\$484	968
Interest	4,338	4	4,342
Miscellaneous	5,016		5,016
	<u>119,790</u>	<u>488</u>	<u>120,278</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Salaries	50,045		50,045
Supplies	5,705		5,705
Contracts - Repair	5,060		5,060
Contracts - Services	6,570		6,570
Public Employees' Retirement	6,498		6,498
Workers' Compensation	2,727		2,727
Miscellaneous	8,853		8,853
Capital Outlay	10,850		10,850
	<u>96,308</u>		<u>96,308</u>
Total Cash Disbursements			
Total Cash Receipts Over Cash Disbursements	<u>23,482</u>	<u>488</u>	<u>23,970</u>
Other Financing Disbursements:			
Other Uses		(4)	(4)
Excess of Cash Receipts Over Cash Disbursements and Other Financing Disbursements	23,482	484	23,966
Fund Cash Balances, January 1	<u>72,719</u>	<u>47,563</u>	<u>120,282</u>
Fund Cash Balances, December 31	<u>\$96,201</u>	<u>\$48,047</u>	<u>\$144,248</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, 2002 AND 2001**

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 Village of Edgerton Council and Saint Joseph Township 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. 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 prescribed or permitted by the Auditor of State.

C. Cash and Investments

Certificates of deposit 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. Fiduciary Funds (Trust Fund)

These funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Cemetery to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. The Cemetery had the following significant Fiduciary 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, 2002 AND 2001
(Continued)**

E. Budgetary Process

The Ohio Revised Code requires that each fund be budget annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund function level of control. The Board annually approves an appropriation measure and any 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 2002 and 2001 budgetary activity appears in Note 3.

F. 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.

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:

	<u>2002</u>	<u>2001</u>
Demand deposits	\$46,762	\$96,448
Certificates of deposit	48,200	47,800
Total deposits	<u>\$94,962</u>	<u>\$144,248</u>

Deposits are insured by the Federal Depository Insurance Corporation.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

**MAPLE GROVE UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$94,700	\$100,809	\$6,109
Non Expendable Trust Fund	400	304	(96)
Total	<u>\$95,100</u>	<u>\$101,113</u>	<u>\$6,013</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$190,901	\$150,398	\$40,503
Non Expendable Trust Fund		1	(1)
Total	<u>\$190,901</u>	<u>\$150,399</u>	<u>\$40,502</u>

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$92,271	\$119,790	\$27,519
Non Expendable Trust Fund	300	488	188
Total	<u>\$92,571</u>	<u>\$120,278</u>	<u>\$27,707</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$164,990	\$96,308	\$68,682
Non Expendable Trust Fund		4	(4)
Total	<u>\$164,990</u>	<u>\$96,312</u>	<u>\$68,678</u>

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. Homestead and rollback amounts are then paid by the State, and are reflected 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, 2002 AND 2001
(Continued)**

5. 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 prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, OPERS employee members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Cemetery has paid all contributions required through December 31, 2002.

6. RISK MANAGEMENT

Commercial Insurance

The Cemetery has obtained commercial insurance for the following risks:

- Vehicles.
- Public official's liability.



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Maple Grove Union Cemetery District
Williams County
207 S. Ash St.
Edgerton, OH 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, 2002 and 2001, and have issued our report thereon dated April 22, 2002. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Cemetery's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Cemetery in a separate letter dated April 22, 2002.

Internal Control over Financial Reporting

In planning and performing our audits, we considered the Cemetery's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Cemetery in a separate letter dated April 22, 2002.

Maple Grove Union Cemetery District
Williams County
Independent Accountants' Report on Compliance and on Internal
Control Required by *Government Auditing Standards*
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This report is intended solely for the information and use of the management and Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

April 22, 2002



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140

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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 20, 2003**