



Mary Taylor, CPA  
Auditor of State



**GROVE CEMETERY ASSOCIATION  
HARDIN COUNTY**

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Mary Taylor, CPA  
Auditor of State

Grove Cemetery Association  
Hardin County  
15443 St Rt. 309  
Kenton, Ohio 43326

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.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

December 13, 2007

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Grove Cemetery Association  
Hardin County  
15433 St. Rt. 309  
Kenton, OH 43326

To the Board of Trustees:

We have audited the accompanying financial statements of the Grove Cemetery Association, Hardin 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 require 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, 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 Grove Cemetery Association, Hardin 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.

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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 December 13, 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.

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

**Mary Taylor, CPA**  
Auditor of State

December 13, 2007



**GROVE CEMETERY ASSOCIATION  
HARDIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

**Cash Receipts:**

Intergovernmental	\$184,874
Lot Sales	24,100
Permits	72,850
Foundations	7,790
Charges For Services	750
Interest	454
Endowment Interest	924
Miscellaneous	<u>4,952</u>
Total Cash Receipts	<u>296,694</u>

**Cash Disbursements:**

**Current:**

Payroll Expense	123,893
General Expenses	15,336
OPERS	19,616
Maintenance & Repairs	11,616
Supplies & Materials	18,374
Insurance	36,045
New Equipment	31,293
Property Tax	332
Capital Improvement	2,139
Workman's Compensation	4,564
Endowment Service	<u>824</u>
Total Disbursements	<u>264,032</u>

Total Receipts Over Disbursements 32,662

Fund Cash Balance, January 1 82,128

**Fund Cash Balance, December 31 \$114,790**

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

GROVE CEMETERY ASSOCIATION  
HARDIN COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
PRIVATE PURPOSE TRUST  
FOR THE YEAR ENDED DECEMBER 31, 2006

<b>Cash Receipts:</b>	
Earnings on Investments	\$0
<b>Cash Disbursements:</b>	
Supplies & Materials	<u>26</u>
Total Receipts (Under) Disbursements	<u>(26)</u>
Fund Cash Balance, January 1	<u>150,004</u>
<b>Fund Cash Balance, December 31</b>	<b><u><u>\$149,978</u></u></b>

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

**GROVE CEMETERY ASSOCIATION  
HARDIN 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>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$181,801	\$27,833	209,634
Lots Sold	20,550		\$20,550
Permits	50,125		50,125
Foundation	10,248		10,248
Charges for Services	750		750
Interest	242		242
Endowment Interest	734		734
Miscellaneous Income	8,111		8,111
Total Cash Receipts	<u>272,561</u>	<u>27,833</u>	<u>300,394</u>
<b>Cash Disbursements:</b>			
<b>Current:</b>			
Payroll	139,770		139,770
General Expense	12,905		12,905
OPERS	18,615		18,615
Maintenance & Repairs		27,833	27,833
Supplies & Materials	18,501		18,501
Insurance	37,298		37,298
Property Tax	371		371
Equipment	2,195		2,195
Capital Improvement	2,718		2,718
Workers Compensation	3,958		3,958
Audit Expense	2,829		2,829
Medicare Employer Share	1,049		1,049
Endowment Service	824		824
Total Disbursements	<u>241,033</u>	<u>27,833</u>	<u>268,866</u>
Total Receipts Over Disbursements	<u>31,528</u>		<u>31,528</u>
Fund Cash Balances, January 1	<u>50,600</u>		<u>50,600</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$82,128</u></b>	<b><u>\$0</u></b>	<b><u>\$82,128</u></b>

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

**GROVE CEMETERY ASSOCIATION  
HARDIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
PRIVATE PURPOSE TRUST  
FOR THE YEAR ENDED DECEMBER 31, 2005**

<b>Cash Receipts:</b>	
Earnings on Investments	\$0
<b>Cash Disbursements:</b>	
Supplies & Materials	<u>1,906</u>
Total Receipts (Under) Disbursements	<u>(1,906)</u>
Fund Cash Balance, January 1	<u>151,910</u>
<b>Fund Cash Balance, December 31</b>	<b><u><u>\$150,004</u></u></b>

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

**GROVE CEMETERY ASSOCIATION  
HARDINCOUNTY**

**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 Grove Cemetery Association, Hardin County, (the Cemetery) as a body corporate and politic. The City of Kenton, Pleasant Township, Goshen Township, and Buck Township, in Hardin County, appoint a four-member Board of Trustees to direct cemetery operations. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The accompanying financial statements present this funding as Intergovernmental Receipts. The Cemetery provides grounds maintenance, opening and closing of graves, and the sale of grave lots.

**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.

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.

Passbook savings accounts 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 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 trusts or for capital projects) restricted to expenditure for specific purposes. The Cemetery had the following Special Revenue Fund:

**FEMA Fund** – This Fund accounts for a grant received to cover the costs incurred to clean up after an ice storm. (2005 only)

**GROVE CEMETERY ASSOCIATION  
HARDIN COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2. Fiduciary Funds (Trust 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 Private Purpose Trust Fund:

**Endowment Fund** – This Fund accounts for the principal from endowments left to maintain grave sites. Interest income is recorded in the General Fund. Expenditures directly related to the interest income are recorded in the General Fund. Other expenditures to reconcile the Endowment Fund balance to the balances in the bank are recorded directly in the Endowment Fund.

**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.

**2. EQUITY IN POOLED CASH**

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

	2006	2005
Demand deposits	\$114,790	\$82,128
Savings Accounts	149,978	150,004
Total deposits	\$264,768	\$232,132

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

**3. 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 the Ohio Revised Code prescribes.

The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, OPERS employee members contributed 9 and 8.5 percent, respectively of their gross salaries. The Cemetery contributed an amount equal to 13.7 and 13.55 percent, respectively of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2006.

**GROVE CEMETERY ASSOCIATION  
HARDINCOUNTY**

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

**4. RISK MANAGEMENT**

The Cemetery belongs to the Ohio Government Risk Management Plan (the Plan), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to over 550 Ohio governments (Members).

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each Member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the Member's deductible.

The Plan issues its own policies and reinsures the Plan with A- VII or better rated carriers, except for the 15% casualty and the 10% property portions the Plan retains. The Plan retains the lesser of 15% or \$37,500 of casualty losses and the lesser of 10% or \$100,000 of property losses. Individual Members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

	<u>2006</u>	<u>2005</u>
Assets	\$9,620,148	\$8,219,430
Liabilities	(3,329,620)	(2,748,639)
Members' Equity	<u>\$6,290,528</u>	<u>\$5,470,791</u>

You can read the complete audited financial statements for The Ohio Government Risk Management Plan at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

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# 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*

Grove Cemetery Association  
Hardin County  
15433 St. Rt. 309  
Kenton, OH 43326

To the Board of Trustees:

We have audited the financial statements of the Grove Cemetery Association, Hardin County (the Cemetery) as of and for the years ended 2006 and 2005, and have issued our report thereon dated December 13, 2007, wherein we noted the Cemetery followed accounting practices the Auditor of State prescribes 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

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.

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2006-002 and 2006-003.

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.

**Internal Control Over Financial Reporting  
(Continued)**

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, of the significant deficiencies described above, we believe findings number 2006-002 and 2006-003 are also material weaknesses.

**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 an instance of noncompliance or other matter that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2006-001.

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



**Mary Taylor, CPA**  
Auditor of State

December 13, 2007

**GROVE CEMETERY ASSOCIATION  
HARDIN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2006-001**

**Finding For Recovery/Repaid Under Audit**

**Ohio Rev. Code Section 117.28** authorizes the Auditor of State to report a *finding for recovery* in audit reports when legal action may be appropriate to recover public money or property. **Ohio Rev. Code Section 117.01 (C)** defines *public money* as "any money received, collected by, or due a public official under color of office, as well as any money collected by any individual on behalf of a public office or as a purported representative or agent of a public office." Under **Ohio Rev. Code Sections 9.24(H)(3) and 117.28**, a finding for recovery may exist for public money collected but unaccounted for.

Goshen Township, Hardin County (the Township) supports the Cemetery through a voted tax levy. This property tax money, along with the related homestead and rollback revenue, is received by the Township and then distributed to the Cemetery. During 2006 and 2005, the Township failed to distribute \$4,446 of tax levy and homestead and rollback receipts to the Cemetery.

In accordance with the foregoing facts, and pursuant to **Ohio Rev. Code Section 117.28**, a Finding for Recovery for public money collected but unaccounted for, is hereby rendered against Goshen Township, Hardin County, in the amount of four thousand, four hundred and forty-six dollars (\$4,446), and in favor of the Cemetery's General Fund.

The Clerk and Trustees should review the monthly financial statements to help assure that all property tax and related homestead and roll back revenues are distributed by each participating entity to the Cemetery.

This finding for recovery was repaid by Goshen Township, Hardin County on December 31, 2007 via receipt number 13491.

**FINDING NUMBER 2006-002**

**Material Weakness**

**Preparation of Bank-to-Book Reconciliations and Annual Financial Statements**

To help reduce the risk of errors and/or irregularities and to assist the board in the management of financial resources, the Cemetery should prepare bank-to-book reconciliations that include all accounts under the control of the Cemetery and that clearly show reconciliation to the fund balances. To allow the users of the annual cash basis financial statements to make informed decisions, the annual financial statements should include all balances; properly classify the financial activity; and only present activity that represents actual cash receipts or disbursements.

**FINDING NUMBER 2006-002  
(Continued)**

The Cemetery Clerk prepared monthly bank-to-book reconciliations; however, the reconciliations did not include the balance of the Private Purpose Trust Fund which ranged from \$151,910 to \$149,978. In addition, the reconciliations did not clearly show that the reconciled balance on the bank statement actually agreed to the balance in the General Fund. The failure to prepare bank-to-book reconciliations that include all accounts and that clearly present reconciliation to the accounting records not only inhibited the Board of Trustees ability to monitor financial activity but also increased the risk that errors and/or irregularities would not be detected in a timely manner.

The Cemetery's 2006 and 2005 annual financial statements did not include the Private Purpose Trust Fund; reported interest income as miscellaneous income; and reported property taxes and the related homestead and roll back revenues of \$184,874 in 2006 and \$181,801 in 2005, which were levied on behalf of the Cemetery, as property tax revenue and homestead and roll back revenue instead of intergovernmental revenue. The 2006 financial statements were generated on the accrual basis which resulted in \$5,141 of expenditures being reported in the General Fund that did not represent actual cash basis expenditures. Beginning and ending fund balances, of \$82,128 and \$114,790, respectively, were not presented in the 2006 financial statements. The 2005 financial statements reported endowment interest and endowment expense in the General Fund as separate line items; however, in 2006 this activity was included in miscellaneous income and general expense. The user's ability to review the annual financials was impacted by the failure to prepare financial statements that included all balances, and consistently and accurately described the financial activity.

The Clerk should prepare bank-to-book reconciliations that include all accounts under the control of the Cemetery and that shows that the reconciled bank balances actually agree to the end of the month fund balances. In addition, the Clerk should utilize governmental accounting resources such as the Auditor of State web site or Auditor of State Bulletins to help improve the presentation of the annual financial statements. The Board of Trustees should review the monthly bank-to-book reconciliations and annual financial statements to help identify errors.

**FINDING NUMBER 2006-003**

**Material Weakness**

**Establishment of a Separate Fund for FEMA Grants**

To help assure accountability as required by federal grantor agencies, the Cemetery should establish separate funds to account for federal grants. As outlined in Auditor of State Bulletin 98-013, the Cemetery failed to establish a separate fund in 2005 to account for a FEMA grant for ice storm damage in the amount of \$27,833. The accompanying financial statements have been adjusted to reflect the receipt and expenditure of these grants in a Special Revenue FEMA Fund.

To help improve accountability and to reduce the risk of noncompliance with grant requirements, the Clerk and Board of Trustees should review all grant applications and Auditor of State Bulletins prior recording the receipt of grant money.

**OFFICIALS' RESPONSE**

We did not receive a response from Officials to these findings.

**GROVE CEMETERY ASSOCIATION  
HARDIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2004-001	The annual financial statements of an entity should reflect all balances and financial activity for the reporting period.	No	Repeated as finding 2006-002.





**Mary Taylor, CPA**  
Auditor of State

**GROVE CEMETERY ASSOCIATION**

**HARDIN 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  
JANUARY 29, 2008**