



**PEMBERVILLE UNION CEMETERY
WOOD COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2008



Mary Taylor, CPA
Auditor of State

**PEMBERVILLE UNION CEMETERY
WOOD COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Pemberville Union Cemetery
Wood County
115 Main Street, PO Box 109
Pemberville, Ohio 43450-0109

We have performed the procedures enumerated below, to which the management of the Pemberville Union Cemetery, Wood County (the Cemetery) agreed, solely to assist the Cemetery in evaluating whether it recorded all monies received, and to help evaluate whether the Cemetery disbursed these receipts for allowable purposes described below for the year ended December 31, 2008. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Cemetery. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Cash Reconciliation

1. We agreed the Cemetery's bank reconciliation as of December 31, 2008 to the attached Statement of Receipts and Disbursements and Changes in Fund Cash Balances. The bank account reconciled with the books.
2. We recomputed the mathematical accuracy of the bank reconciliations as of December 31, 2008. We noted no computational errors.
3. We confirmed bank balances as of December 31, 2008 by direct correspondence using the AICPA *Standard Form to Confirm Account Balances Information with Financial Institutions*. The confirmation amounts agreed to the bank statement balance as reported in the bank reconciliation as of December 31, 2008.
4. We agreed the outstanding checks appearing in the bank reconciliations as of December 31, 2008 to canceled checks and bank statements. We determined the dates and amounts on those documents confirm the outstanding checks were proper reconciling items and were recorded in the proper amounts in the bank reconciliation as of December 31, 2008. There were no exceptions noted.

Cash Receipts

We selected all receipts as reported on the attached Statement of Receipts and Disbursements and Changes in Fund Cash Balances for the year ending December 31, 2008 to determine if these receipts were documented to supporting documentation and were for the proper public purpose of the Cemetery operations. There were no exceptions noted.

Cash Disbursements

We selected all disbursements as reported on the attached Statement of Receipts and Disbursements and Changes in Cash Fund Balances for the year ending December 31, 2008 to determine if these disbursements as documented on vendor invoices or other supporting documentation were for the proper public purpose of the Cemetery operations. There were no exceptions noted.

We tested to determine if the employee was paid the correct wage and the appropriate withholdings from the employee's pay were remitted to the appropriate agency. There were no exceptions noted.

We tested to determine if the Cemetery's portion of OPERS was paid. There were no exceptions noted.

Compliance Testing

We tested legal compliance in the Ohio Compliance Supplement for those applicable sections related to the Cemetery and identified in the Ohio Compliance Supplement Matrix. There were no exceptions noted.

We were not engaged to, and did not examine the Cemetery's receipts and disbursements for the year ended December 31, 2008, the objective of which would have been to opine on receipts and disbursements. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Cemetery and is not intended to be, and should not be used by anyone else.



Mary Taylor, CPA
Auditor of State

May 14, 2009

**PEMBERVILLE UNION CEMETERY
WOOD COUNTY**

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

	<u>General</u>	<u>Trust</u>
Cash Receipts:		
Intergovernmental	\$5,000	
Charges for Services	9,600	
Sale of Lots	2,350	
Interest	29	\$8
Total Cash Receipts	<u>16,979</u>	<u>8</u>
 Cash Disbursements:		
Current:		
Salaries	3,019	
Supplies	166	
Equipment	938	
Contracts - Repair	6,015	
Contracts - Services	2,977	
Public Employees' Retirement	603	
Workers' Compensation	256	
Miscellaneous	14	
Total Disbursements	<u>13,988</u>	
 Excess of Cash Receipts Over Cash Disbursements	2,991	8
 Fund Cash Balances, January 1	<u>4,292</u>	<u>1,788</u>
 Fund Cash Balances, December 31	<u><u>\$7,283</u></u>	<u><u>\$1,796</u></u>



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PEMBERVILLE UNION CEMETERY

WOOD 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
JUNE 11, 2009**