

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

*Financial Statements*  
(Audited)

For The Years Ended  
December 31, 2011 and 2010

**JODI MCELROY, CLERK/FISCAL OFFICER**





# Dave Yost • Auditor of State

Board of Trustees  
Bloomfield District Cemetery  
350 County Road 204  
Centerburg, OH 43011

We have reviewed the *Independent Accountants' Report* of the Bloomfield District Cemetery, Morrow County, prepared by Julian & Grube, Inc., for the audit period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Bloomfield District Cemetery is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

April 26, 2012

**This page intentionally left blank.**

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Accountants' Report.....	1 - 2
Combined Statement Fund Cash Balances - All Fund Types December 31, 2011 and 2010 .....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Governmental and Fiduciary Fund Types For the Year Ended December 31, 2011 .....	4
Combined Statement of Cash Receipts, Cash Disbursements, and Encumbrances Compared with Expenditure Authority - Budget and Actual For the Year Ended December 31, 2011.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Governmental and Fiduciary Fund Types For the Year Ended December 31, 2010.....	6
Combined Statement of Cash Receipts, Cash Disbursements, and Encumbrances Compared with Expenditure Authority - Budget and Actual For the Year Ended December 31, 2010.....	7
Notes to the Financial Statements.....	8 - 14
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	15 - 16

**This page intentionally left blank.**



**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Independent Accountants' Report**

Board of Trustees  
Bloomfield District Cemetery  
350 County Road 204  
Centerburg, OH 43011

We have audited the accompanying financial statements of Bloomfield District Cemetery, Morrow County, Ohio, as of and for the years ended December 31, 2011 and 2010. These financial statements are the responsibility of Bloomfield District 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 2, Bloomfield District 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 combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting Bloomfield District Cemetery's larger (i.e. major) funds separately. While Bloomfield District 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 Bloomfield District Cemetery to reformat their statements. Bloomfield District 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.

Independent Accountants' Report  
Bloomfield District Cemetery  
Page 2

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, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Bloomfield District Cemetery as of December 31, 2011 and 2010, 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 combined fund cash balances of Bloomfield District Cemetery, Morrow County, Ohio as of December 31, 2011 and 2010, and its combined cash receipts and disbursements and combined budgeted and actual receipts and budgeted and actual disbursements for the years then ended on the accounting basis Note 2 describes.

As described in Note 2, during 2011 the Bloomfield District Cemetery adopted Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2012, on our consideration of Bloomfield District 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.



Julian & Grube, Inc.  
March 7, 2012



**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

COMBINED STATEMENT OF FUND CASH BALANCES  
ALL FUND TYPES  
DECEMBER 31, 2011 AND 2010

<u>Cash and Cash Equivalents</u>	<u>2011</u>	<u>2010</u>
Cash and Cash Equivalents	\$ 120,720	\$ 111,621
Total Cash and Cash Equivalents	<u>\$ 120,720</u>	<u>\$ 111,621</u>
<u>Fund Cash Balances</u>		
<u>Governmental Fund Type:</u>		
General Fund	\$ 118,978	\$ 109,862
Total Governmental Fund Type	<u>118,978</u>	<u>109,862</u>
<u>Fiduciary Fund Type:</u>		
Private Purpose Trust Funds	<u>1,742</u>	<u>1,759</u>
Total Fiduciary Fund Type	<u>1,742</u>	<u>1,759</u>
Total Fund Cash Balances	<u>\$ 120,720</u>	<u>\$ 111,621</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Governmental</u> <u>Fund Type</u>	<u>Fiduciary</u> <u>Fund Type</u>	
	<u>General</u>	<u>Private</u> <u>Purpose</u> <u>Trust</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
Cash receipts:			
Local taxes	\$ 27,543	\$ -	\$ 27,543
Intergovernmental	4,502	-	4,502
Charges for services	12,255	-	12,255
Sale of Lots	5,250	-	5,250
Interest	418	13	431
Miscellaneous	1,025	-	1,025
Total cash receipts	<u>50,993</u>	<u>13</u>	<u>51,006</u>
Cash disbursements:			
Current:			
Salaries	26,055	-	26,055
Supplies	2,063	-	2,063
Tools and equipment	612	-	612
Workers' compensation	771	-	771
Repairs	1,257	-	1,257
Contracts	8,598	-	8,598
Miscellaneous	2,521	30	2,551
Total cash disbursements	<u>41,877</u>	<u>30</u>	<u>41,907</u>
Net change in fund cash balances	9,116	(17)	9,099
Fund cash balances, January 1, 2011	<u>109,862</u>	<u>1,759</u>	<u>111,621</u>
Fund cash balances, December 31	<u>118,978</u>	<u>\$ 1,742</u>	<u>\$ 120,720</u>
Assigned	26,250		
Unassigned	92,728		
Fund cash balances, December 31	<u>\$ 118,978</u>		

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND ENCUMBRANCES COMPARED WITH EXPENDITURE  
AUTHORITY - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2011

Fund Types	Receipts					Disbursements						
	County Certified Unencumbered Cash	Budget	Total Estimated Resources	Actual 2011 Receipts	Variance Favorable (Unfavorable)	Prior Year Carryover Appropriations	2011 Appropriations	Total	Actual 2011 Disbursements	Encumbrances Outstanding at 12/31/11	Total	Variance Favorable (Unfavorable)
Governmental:												
General	\$ 109,862	\$ 44,840	\$ 154,702	\$ 50,993	\$ 6,153	\$ -	\$ 69,470	\$ 69,470	\$ 41,877	\$ -	\$ 41,877	\$ 27,593
Fiduciary:												
Private Purpose Trust	1,759	-	1,759	13	13	-	30	30	30	-	30	-
Total (Memorandum Only)	\$ 111,621	\$ 44,840	\$ 156,461	\$ 51,006	\$ 6,166	\$ -	\$ 69,500	\$ 69,500	\$ 41,907	\$ -	\$ 41,907	\$ 27,593

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	
	<u>General</u>	Private Purpose Trust	Total (Memorandum Only)
Cash receipts:			
Local taxes	\$ 29,798	\$ -	\$ 29,798
Intergovernmental	4,528	-	4,528
Charges for services	13,516	-	13,516
Sale of Lots	3,300	-	3,300
Interest	486	34	520
Miscellaneous	411	-	411
Total cash receipts	52,039	34	52,073
Cash disbursements:			
Current:			
Salaries	25,146	-	25,146
Supplies	1,789	-	1,789
Tools and equipment	3,445	-	3,445
Buildings and Land Improvements	1,325	-	1,325
Workers' compensation	1,364	-	1,364
Contracts	10,766	-	10,766
Repairs	133	-	133
Miscellaneous	8,167	45	8,212
Total cash disbursements	52,135	45	52,180
Excess of cash receipts over/(under) cash disbursements	(96)	(11)	(107)
Fund cash balances, January 1, 2010	109,958	1,770	111,728
Fund cash balances, December 31, 2010	\$ 109,862	\$ 1,759	\$ 111,621

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND ENCUMBRANCES COMPARED WITH EXPENDITURE  
AUTHORITY - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Types	Receipts					Disbursements						
	County Certified Unencumbered Cash	Budget	Total Estimated Resources	Actual 2010 Receipts	Variance Favorable (Unfavorable)	Prior Year Carryover Appropriations	2010 Appropriations	Total	Actual 2010 Disbursements	Encumbrances Outstanding at 12/31/10	Total	Variance Favorable (Unfavorable)
Governmental:												
General	\$ 109,958	\$ 26,939	\$ 136,897	\$ 52,039	\$ 25,100	\$ -	\$ 72,455	\$ 72,455	\$ 52,135	\$ -	\$ 52,135	\$ 20,320
Fiduciary:												
Private Purpose Trust	1,770	-	1,770	34	34	-	45	45	45	-	45	-
Total (Memorandum Only)	\$ 111,728	\$ 26,939	\$ 138,667	\$ 52,073	\$ 25,134	\$ -	\$ 72,500	\$ 72,500	\$ 52,180	\$ -	\$ 52,180	\$ 20,320

7

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**NOTE 1 - DESCRIPTION OF THE ENTITY**

Bloomfield District Cemetery, Morrow County, (the "Cemetery") is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

The Cemetery is directed by an appointed six-member Board of Trustees. Two members of the Board are appointed by Bennington Township, two are appointed by South Bloomfield Township, and two are appointed by the South Bloomfield District Cemetery Board. 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.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The most significant of the Cemetery's accounting policies are described below.

**A. BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounts of the Cemetery are maintained on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The following fund types are used by the Cemetery:

**GOVERNMENTAL FUND TYPE**

**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.

**FIDUCIARY FUND TYPE**

Fiduciary funds include private purpose trust funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Cemetery's own programs.

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

Private Purpose Trust Fund

These funds are used to account for resources restricted by legally binding trust agreements for which the Cemetery is acting in an agency capacity. The Cemetery has the following private purpose trust funds:

Holland and Hicks Private Purpose Trust Funds - These funds receive interest from fund investments. Proceeds are used to maintain grave sites.

**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. BUDGETARY PROCESS**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds are legally required to be budgeted and appropriated. The primary level of budgetary control is at the object level within each fund. Any budgetary modifications at this level may only be made by resolution of the Cemetery's Trustees.

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*Tax Budget:*

A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The expressed purpose of the tax budget is to reflect the need for existing (or increased) tax rates. The Morrow County Budget Commission waived the requirement for filing a tax budget for 2011 and 2010.

*Estimated Resources:*

The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews receipt estimates. The County Budget Commission certifies its actions to the Cemetery by September 1. As part of this certification, the Cemetery receives the official certificate of estimated resources, which states the projected receipts of each fund. On or about January 1, the certificate is amended to include unencumbered fund balances at December 31 of the preceding year. Further amendments may be made during the year if the Cemetery determines that receipts collected will be greater than or less than the prior estimates and the Budget Commission find the revised estimates to be reasonable. Prior to December 31, the Cemetery must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure.

*Appropriations:*

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriations measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources. The Cemetery had no supplemental appropriations during 2011. The Cemetery had supplemental appropriations during 2010.



**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*Encumbrances:*

The Ohio Revised Code requires the Cemetery to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled and re-appropriated in the subsequent year.

**D. 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 time of sale are recorded as receipts or disbursements, respectively.

**E. PROPERTY, PLANT AND EQUIPMENT**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**F. FUND BALANCE**

For December 31, 2011, the Cemetery implemented Governmental Accounting Standards Board (GASB) No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions", which had no effect on fund balances. Under GASB No. 54, fund balances are divided into five classifications based primarily on the extent to which the Cemetery must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. *Nonspendable***

The Cemetery classifies assets as *nonspendable* 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.

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**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 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.

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**NOTE 3 - EQUITY IN POOLED CASH AND CASH EQUIVALENTS**

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

	2011	2010
Demand deposits	\$ 51,334	\$ 42,288
Certificates of Deposit	69,386	69,333
Total	\$ 120,720	\$ 111,621

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

**NOTE 4 - PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Council. 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. Real property taxes are payable annually or semiannually to the County. If paid annually, payment is due December 31, if paid semiannually, the first payment is due December 31 with the remainder payable by June 20 of the following year. Under certain circumstances, state statute permits later payment dates to be established.

Public utilities are also taxed on personal and real property located within the Cemetery.

In prior years, tangible personal property assessments were twenty-five percent of true value for capital assets and twenty-three percent of true value for inventory. Tangible personal property tax is being phased out. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on telephone and telecommunications property was eliminated in calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the Cemetery due to the phasing out of the tax. In calendar years 2011-2017, the reimbursements will be phased out.

**BLOOMFIELD DISTRICT CEMETERY  
MORROW COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

**NOTE 4 - PROPERTY TAX - (Continued)**

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Cemetery.

**NOTE 5 - RISK MANAGEMENT**

**Commercial**

The Cemetery has obtained commercial insurance for the following risks:

- General Liability
- Comprehensive Property
- Fire

**NOTE 6 - CONTINGENT LIABILITY**

LITIGATION

The Cemetery is currently not involved in litigation.



**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards***

Board of Trustees  
Bloomfield District Cemetery  
350 County Road 204  
Centerburg, OH 43011

We have audited the financial statements of Bloomfield District Cemetery, Morrow County, Ohio, as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated March 7, 2012, wherein we noted Bloomfield District Cemetery followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. As described in Note 2, the Bloomfield District Cemetery adopted Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions for the year ended December 31, 2011. 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 Bloomfield District Cemetery's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of Bloomfield District Cemetery's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of Bloomfield District Cemetery's internal control over financial reporting.

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 combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Bloomfield District Cemetery's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

Board of Trustees  
Bloomfield District Cemetery

Compliance and Other Matters

As part of reasonably assuring whether the Bloomfield District 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 intend this report solely for the information and use of management and Trustees and others within Bloomfield District Cemetery. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.  
March 7, 2012



# Dave Yost • Auditor of State

**BLOOMFIELD DISTRICT CEMETERY**

**MORROW 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 10, 2012**