



Dave Yost • Auditor of State



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Greenmound Union Cemetery District
Darke County
P.O. Box 314
New Madison, Ohio 45346

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greenmound Union Cemetery District, Darke County, (the Cemetery) for the years ended December 31, 2014 and 2013.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Cemetery's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Cemetery's financial statements, transactions or balances for the years ended December 31, 2014 or 2013.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

We identified that General Fund appropriations of \$44,558 exceeded estimated resources of \$43,314 by \$1,244 for the year ended December 31, 2014. **Ohio Rev. Code Section 5705.39** limits appropriations to estimated resources. Because appropriations authorize spending, appropriating more than the estimated resources amount could potentially result in deficit spending. The Cemetery should limit appropriations to the amount of estimated resources.

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

Dave Yost
Auditor of State

July 2, 2015

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GREENMOUND 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
JULY 14, 2015**