



**MAPLE GROVE UNION CEMETERY DISTRICT  
WILLIAMS COUNTY**

**AGREE-UPON PROCEDURES**

**FOR THE YEARS ENDING DECEMBER 31, 2009 AND 2010**



**Dave Yost • Auditor of State**



MAPLE GROVE UNION CEMETERY DISTRICT  
WILLIAMS COUNTY

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Maple Grove Union Cemetery District  
Williams County  
01486 Conkle Road  
Edgerton, Ohio 43517-9518

We have performed the procedures enumerated below, with which the Board of Trustees (the Board) and the management of Maple Grove Union Cemetery District (the Cemetery), Williams County, agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2010 and 2009, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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.

This report only describes exceptions exceeding \$10.

### Cash

1. We tested the mathematical accuracy of the December 31, 2010 and December 31, 2009 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2009 beginning balances recorded in the 2009 annual financial report to the December 31, 2008 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2010 and 2009 cash balances reported in the annual financial reports. The amounts agreed.
4. We confirmed the December 31, 2010 bank account balances with the Cemetery's financial institution. The balances confirmed by Huntington Bank were \$33.18 greater than the amounts appearing in the December 31, 2010 bank reconciliation. Interest earned for the December 2010 from the money market account had not been recorded by December 31, 2010, This amount was subsequently recorded in January 2011.

5. We tested investments held at December 31, 2010 and December 31, 2009 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

### **Property Taxes, Intergovernmental, and Other Confirmable Cash Receipts**

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2010 and one from 2009:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Receipts Ledger. The amounts agreed.
  - b. We determined whether the receipt was allocated to the proper fund as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the Receipts Ledger to determine whether it included the proper number of tax receipts for 2010 and 2009:
  - a. Two personal property tax receipts
  - b. Two real estate tax receiptsWe noted the Receipts Ledger included the proper number of tax settlement receipts for each year.

### **Sales of Lots and Charges for Services**

We haphazardly selected 10 cash receipts for sales of lots or charges for services from the year ended December 31, 2010 and 10 cash receipts for sales of lots or charges for services from the year ended December 31, 2009 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipts Ledger. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper accounts, and was recorded in the proper year. We found no exceptions.

### **Debt**

We inquired of management, and scanned the Receipts Ledger and Expenditures Ledger for evidence of bonded or note debt issued during 2010 or 2009 or outstanding as of December 31, 2010 or 2009. We noted no new debt issuances, nor any debt payment activity during 2010 or 2009.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for five employees from 2009 from the payroll ledger book and determined whether the following information in the employees' personnel files and minutes record was consistent with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Department(s) and fund to which the check should be charged.
  - d. Retirement system participation and payroll withholding.

- e. Federal, State, and Local income tax withholding authorization and withholding.
- f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

2. We tested the checks we selected in step 1, as follows:
  - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll ledger book. We found no exceptions.
  - c. We determined whether the account to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files and minutes record. We also determined whether the payment was posted to the proper year. We found no exceptions.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2010 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2010. We noted the following:

<b>Withholding</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Withheld</b>	<b>Amount Paid</b>
Federal income taxes	January 31, 2011	December 2, 2010	\$791.93	\$791.93
State income taxes	January 15, 2011	December 1, 2010	\$363.98	\$363.98
Village income tax	January 31, 2011	December 1, 2010	\$58.07	\$58.07
OPERS retirement (withholding plus employer share)	January 31, 2011	December 1, 2010	\$1,391.50	\$1,391.50
School district income tax	January 31, 2011	December 1, 2010	\$239.04	\$239.04

**Non-Payroll Cash Disbursements**

1. For the Expenditures Ledger, we re-footed checks recorded as disbursements for *Materials and Supplies* for 2010. We found no exceptions.
2. We agreed total disbursements (non-payroll and payroll) from the annual financial reports for the years ended December 31, 2010 and 2009 to the total disbursements recorded in the Expenditures Ledgers. We found no exceptions.
3. We haphazardly selected ten disbursements from the Expenditures Ledger for the year ended December 31, 2010 and ten from the year ended December 31, 2009 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Expenditures Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a proper account. We found no exceptions.

- d. The fiscal officer certified disbursements requiring certification by using *Then and Now Certificates*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

### **Compliance – Budgetary**

1. We compared the total from the *Certificate of the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code Section 5705.36, to the amounts recorded in the Receipts Ledger for the General fund for the years ended December 31, 2010 and 2009. Budgeted (i.e. certified) resources for the General fund were not recorded in the Receipts ledger for 2010 and 2009. The fiscal officer should record these amounts in the Revenue Ledger. This will help to provide more accurate information for budgeting and monitoring purposes.
2. We scanned the appropriation measures adopted for 2010 and 2009 to determine whether, for the General Fund, the Trustees appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the expenditures ledger for 2010 and 2009 for the general fund. No amounts from the appropriation resolutions were recorded in the expenditures ledger. The fiscal officer should record these amounts in the expenditure ledger. This will help to provide more accurate information for budgeting and monitoring purposes.
4. Ohio Rev. Code Section 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General Fund for the years ended December 31, 2010 and 2009. We noted appropriations did not exceed certified resources.
5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2010 and 2009 for the General Fund. We noted that expenditures did not exceed appropriations.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We scanned the Receipts Ledger for evidence of new restricted receipts requiring a new fund during December 31, 2010 and 2009. We also inquired of management regarding whether the Cemetery received new restricted receipts. We noted no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the Cemetery to establish a new fund.
7. We scanned the 2010 and 2009 Receipts and Expenditure Ledgers for evidence of interfund transfers exceeding \$100 which Ohio Rev. Code Sections 5705.14 -- .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
8. We inquired of management and scanned the amended certificates and appropriations resolutions to determine whether the Cemetery elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the Cemetery did not establish these reserves.

### **Compliance – Contracts and Expenditures**

We inquired of management and scanned the Expenditures Ledger for the years ended December 31, 2010 and 2009 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Cemetery's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and those charged with governance 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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

March 14, 2011

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# Dave Yost • Auditor of State

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  
MARCH 31, 2011