



Dave Yost • Auditor of State



**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Germantown Union Cemetery  
Montgomery County  
11179 State Route 725 West  
Germantown, OH 45327-9761

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of Germantown Union Cemetery, Montgomery County, (the Cemetery) as of and for the years ended December 31, 2013 and 2012.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Cemetery's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Cemetery's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the Cemetery prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Cemetery as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Germantown Union Cemetery, Montgomery County as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cemetery's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

June 15, 2014

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>General</u>	<u>Special Revenue</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>				
Property and Other Local Taxes		\$52,313		\$52,313
Licenses, Permits and Fees	\$53,113		\$4,246	57,359
Intergovernmental		8,145		8,145
Earnings on Investments	325		6	331
Miscellaneous	47,240	1,800		49,040
Total Cash Receipts	<u>100,678</u>	<u>62,258</u>	<u>4,252</u>	<u>167,188</u>
<b>Cash Disbursements:</b>				
<b>Current Disbursements:</b>				
General Government	69,113		24	69,137
Health	13,500	61,742		75,242
Capital Outlay	15,312	1,714		17,026
<b>Debt Service:</b>				
Principal Retirement	1,203			1,203
Interest and Fiscal Charges	27			27
Total Cash Disbursements	<u>99,155</u>	<u>63,456</u>	<u>24</u>	<u>162,635</u>
Excess Receipts Over (Under) Disbursements	<u>1,523</u>	<u>(1,198)</u>	<u>4,228</u>	<u>4,553</u>
Fund Cash Balances, January 1	<u>8,879</u>	<u>12,346</u>	<u>80,185</u>	<u>101,410</u>
<b>Fund Cash Balances, December 31:</b>				
Non-spendable			84,413	84,413
Restricted		6,084		6,084
Committed		5,064		5,064
Assigned	1,800			1,800
Unassigned (Deficit)	8,602			8,602
Fund Cash Balances, December 31	<u>\$10,402</u>	<u>\$11,148</u>	<u>\$84,413</u>	<u>\$105,963</u>

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

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>General</u>	<u>Special Revenue</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>				
Property and Other Local Taxes		\$53,458		\$53,458
Licenses, Permits and Fees	\$43,549		\$2,150	45,699
Intergovernmental		7,984		7,984
Earnings on Investments	330		2	332
Miscellaneous	32,717			32,717
Total Cash Receipts	<u>76,596</u>	<u>61,442</u>	<u>2,152</u>	<u>140,190</u>
<b>Cash Disbursements:</b>				
<b>Current Disbursements:</b>				
General Government	74,650			74,650
Health	10,000	52,357	17	62,374
Capital Outlay	1,203			1,203
<b>Debt Service:</b>				
Principal Retirement	1,718			1,718
Interest and Fiscal Charges	126			126
Total Cash Disbursements	<u>87,697</u>	<u>52,357</u>	<u>17</u>	<u>140,071</u>
Excess Receipts Over (Under) Disbursements	<u>(11,101)</u>	<u>9,085</u>	<u>2,135</u>	<u>119</u>
<b>Other Financing Receipts (Disbursements):</b>				
Advances-In	5,000			5,000
Advances-Out		(5,000)		(5,000)
Total Other Financing Receipts (Disbursements)	<u>5,000</u>	<u>(5,000)</u>		
Net Change in Fund Cash Balance	(6,101)	4,085	2,135	119
Fund Cash Balances, January 1 (Restated - See Note 8)	<u>14,980</u>	<u>8,261</u>	<u>78,050</u>	<u>101,291</u>
<b>Fund Cash Balances, December 31:</b>				
Non-spendable			80,185	80,185
Restricted		7,368		7,368
Committed		4,978		4,978
Unassigned (Deficit)	<u>8,879</u>			<u>8,879</u>
Fund Cash Balances, December 31	<u>\$8,879</u>	<u>\$12,346</u>	<u>\$80,185</u>	<u>\$101,410</u>

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



**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2013 AND 2012**

**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 Germantown Union Cemetery, Montgomery County, (the Cemetery). The Village of Germantown and German Township appoint a three-member Board of Trustees to direct cemetery operations. The Township also levies a property tax on behalf of the Cemetery to meet the Cemetery's operating costs under the agreement which established the Cemetery. The accompanying financial statements classify the tax levy as Property Taxes. 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.

**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 accounting basis. The Cemetery recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

**C. Cash and Deposits**

The Cemetery has checking and savings accounts. The Cemetery values their certificate of deposits 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 accounts for and reports all financial resources not accounted for and reported in another fund.

**2. Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Cemetery had the following significant Special Revenue Funds:

**Cemetery Levy Fund** – This fund receives revenues from the property tax levied by German Township for cemetery operations. These funds are to be expended for the operations of the cemetery.

**Bi-centennial Tree Fund** – This fund receives donations which are to be expended for the purchase or maintenance of trees on the cemetery property.

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2013 AND 2012  
(Continued)**

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

**4. Permanent Funds**

These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Cemetery had the following significant permanent fund:

**Perpetual Care Fund** - This fund receives a portion of the receipts from all grave sales. The fund's resources finance Cemetery maintenance costs after all grave lots have been sold.

**E. Budgetary Process**

The Ohio Revised Code requires the Board to budget each fund annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and any subsequent amendments. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

**3. 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.

A summary of 2013 and 2012 budgetary activity appears in Note 3.

**F. Fund Balance**

Fund balance is 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. Non-spendable**

The Cemetery classifies assets as *non-spendable* 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.

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2013 AND 2012  
(Continued)**

**1. 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 the 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.

**G. Property, Plant, and Equipment**

The Cemetery records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**H. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. EQUITY IN POOLED DEPOSITS**

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

	<b>2013</b>	<b>2012</b>
Demand deposits	\$21,549	\$21,224
Certificates of deposit	78,795	80,186
Other time deposits (savings and NOW accounts)	5,619	
Total deposits	105,963	101,410

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2013 AND 2012  
(Continued)**

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2013 and 2012 follows:

<b>2013 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$101,900	\$100,678	(\$1,222)
Special Revenue	68,317	62,258	(6,059)
Permanent	3,000	4,252	1,252
Total	\$173,217	\$167,188	(\$6,029)

<b>2013 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$107,637	\$99,155	\$8,482
Special Revenue	69,350	63,456	5,894
Permanent	50	24	26
Total	\$177,037	\$162,635	\$14,402

<b>2012 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$105,000	\$76,596	(\$28,404)
Special Revenue	58,436	61,441	3,005
Permanent	4,500	2,152	(2,348)
Total	\$167,936	\$140,189	(\$27,747)

<b>2012 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$96,652	\$87,697	\$8,955
Special Revenue	65,675	52,357	13,318
Permanent	50	17	33
Total	\$162,377	\$140,071	\$22,306

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2013 AND 2012  
(Continued)**

**5. DEBT**

In September of 2009, the Cemetery issued a note to purchase a lawn mower for the maintenance of the Cemetery grounds. The amount outstanding on this note at the beginning of the audit period was \$2,921. The principal expenditures for this note were \$1,718 and \$1,203 for the years ended December 31, 2012 and 2013, respectively. The interest expenditures for this note were \$126 and \$27 for the years ended December 31, 2012 and 2013, respectively. This note was retired in August 2013.

**6. RETIREMENT SYSTEMS**

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OPERS members contributed 10% of their gross salaries and the Cemetery contributed an amount equaling 14% of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2013.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**8. RESTATEMENT OF BEGINNING FUND BALANCE**

The Cemetery accounted for the perpetual care funds as Fiduciary Funds in the financial statements. According to AOS Bulletin 2011-004, the bequests should be classified as Permanent Funds. The fund balances will be restated as follows:

	<b>Investment Trust Fund</b>	<b>Permanent Fund</b>
Beginning Balance: January 1, 2012	\$78,050	
Restatement of Beginning Fund Balance: January, 1	(78,050)	\$78,050
Beginning Balance: January 1, 2012 as restated		\$78,050

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Germantown Union Cemetery  
Montgomery County  
11179 State Route 725 West  
Germantown, OH 45327-9761

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Germantown Union Cemetery, Montgomery County, (the Cemetery) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, and have issued our report thereon dated June 15, 2014 wherein we noted the Cemetery followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Cemetery's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Cemetery's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Cemetery's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2013-001 described in the accompanying schedule of findings to be a material weakness.

### ***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, opining 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*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Cemetery's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Cemetery's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Columbus, Ohio

June 15, 2014



**GERMANTOWN UNION CEMETERY  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2013 AND 2012**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2013-001**

**Material Weakness**

When designing the public office's system of internal control and the specific control activities, management should consider ensuring that accounting records are properly designed, verifying the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records, and performing analytical procedures to determine the reasonableness of financial data.

The Cemetery did not accurately apply Governmental Accounting Standards Board (GASB) Statement Number 54 when classifying January 1, 2012 and December 31, 2013 fund balances. These misclassifications resulted in errors in the financial statements and the Cemetery adjusted the financial statements for these errors.

**2012 Beginning Balances:**

The fund balance in the Cemetery's accounting system for the Perpetual Care Fund at the end of 2011 reported it as an investment trust fund, which is a fiduciary fund type. According to GASB 54 fund classification standards, this fund should be reported as a governmental type permanent fund with a non-spendable fund balance. A prior period adjustment of \$78,050 was made to correct the fund balance classification.

**2013 Ending Balances:**

The fund balance as presented at year end in 2013 for the Bi-centennial Tree Fund was restricted. However, there are no third party restrictions on the funds and the Board of Trustees can release the funds with a governing body action, which would result in a committed classification. An adjustment of \$5,064 was made to eliminate the restricted fund balance and increase the committed fund balance.

When fund balances are not accurately classified, Cemetery officials and management do not have accurate information as to the amount of fund balances that are restricted or committed for specific purposes.

We recommend that the Cemetery develop and implement procedures to ensure accurate accounting for year-end fund balances. We also recommend that the Cemetery review Auditor of State Bulletin 2011-004 for guidelines in classifying fund balances in accordance with GASB Statement Number 54.

**Officials Response:**

The Perpetual Care Fund has been reclassified to a government type fund and the fund balance transferred from the old fund # 9501 to the new fund # 4501. It will be reported at year end, for GASB, as non-spendable restricted (by ORC.). The Bicentennial Tree Fund will also be reclassified, for GASB, to committed at year end. These changes can only be made in UAN during the year end process.

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# Dave Yost • Auditor of State

**GERMANTOWN UNION CEMETERY**

**MONTGOMERY 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  
AUGUST 12, 2014**