



Dave Yost • Auditor of State





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Bloomington Joint Cemetery  
Fayette County  
Bloomington, Ohio 43106

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bloomington Joint Cemetery, Fayette County, and (the Cemetery) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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

1. We noted that the Cemetery has three Certificates of Deposit (CD) that appear to be related to endowments. These CD's are currently classified as Special Revenue funds for the Cemetery. We were able to trace both of the CD's back to the 1940's; however, no documentation can be located, by the Cemetery, which clearly defines the original intent of the funds maintained in the CD accounts. The Cemetery needs to take the appropriate actions to determine the original intent of the endowments to properly report the amounts on their financial statements.
2. We noted that the Cemetery annually reports an expenditure from the Special Revenue fund and a revenue in the General fund for the purchase of flowers for gravesites, as designated by the endowment records. The revenue and expenditure is used to document on the books the transfer of money from the Special Revenue savings account to the General Fund checking account. The amount should not be recorded by the Cemetery as a revenue and expenditure as this results in an overstatement of revenues for the General Fund and an overstatement of expenditures for the Special Revenue Fund. We recommend the Cemetery record the actual expenditure transaction in the Special Revenue fund and not a transfer of funds. This will reduce the risk of incorrectly recording the transaction on their books and overstating the activity on their year-end financial statements.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

April 13, 2016

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**BLOOMINGBURG JOINT CEMETERY**

**FAYETTE 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  
APRIL 26, 2016**