

GERMANTOWN UNION CEMETERY

DAYTON REGION, MONTGOMERY COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2005 - 2004



**Auditor of State
Betty Montgomery**

Board of Trustees
Germantown Union Cemetery
11179 State Route 725 West
Germantown, Ohio 45327

We have reviewed the *Report of Independent Auditors'* of the Germantown Union Cemetery, Montgomery County, prepared by Manning & Associates CPAs, LLC, for the audit period January 1, 2004 through December 31, 2005. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Auditors'* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Auditors'* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Germantown Union Cemetery is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

December 19, 2006

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**GERMANTOWN UNION CEMETERY
MONTGOMERY COUNTY**

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**MANNING & ASSOCIATES CPAS, LLC
6105 NORTH DIXIE DRIVE
DAYTON, OHIO 45414**

REPORT OF INDEPENDENT AUDITORS'

Board of Trustees
Germantown Union Cemetery
11179 State Route 725 West
Germantown, Ohio 45327

We have audited the accompanying financial statements of Germantown Union Cemetery, Montgomery County, (the Cemetery), as of and for the years ended December 31, 2005 and 2004. These financial statements are the responsibility of the 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 that our audits provide a reasonable basis for our opinion.

As described more fully in Note 1, the 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.

Revisions to GAAP would require the Cemetery to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e major) funds separately for 2005 and 2004. While the Cemetery does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Cemetery has elected not to reformat its statements. Since this Cemetery does not use GAAP to measure financial statement amounts, 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.

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, 2005 and 2004, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Cemetery as of December 31, 2005 and 2004, 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 Germantown Union Cemetery, Montgomery County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Cemetery to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. The Cemetery has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 10, 2006, 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 grants 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.

Manning & Associates CPAs, LLC
Dayton, Ohio

October 10, 2006

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**GERMANTOWN UNION CEMETERY
MONTGOMERY COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>GOVERNMENTAL FUND TYPES</u>		<u>FIDUCIARY FUNDS</u>	Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Intergovernmental Receipts	\$ 0	\$ 59,993	\$ 0	\$ 59,993
Changes for Services	40,361	0		40,361
Sale of Lots	44,898	0	0	44,898
Earnings on Investments	1,039	0	336	1,375
Miscellaneous	7,967	0	3,300	11,267
	<u>94,265</u>	<u>59,993</u>	<u>3,636</u>	<u>157,894</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	82,243	60,903	0	143,146
Capital Outlay	1,693	0	21,806	23,499
	<u>83,936</u>	<u>60,903</u>	<u>21,806</u>	<u>166,645</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>10,329</u>	<u>(910)</u>	<u>(18,170)</u>	<u>(8,751)</u>
Other Financing Receipts/Disbursements				
Sale of Fixed Assets	<u>350</u>	<u>0</u>	<u>0</u>	<u>350</u>
Total Other Financing Receipts/(Disbursements)	350	0	0	350
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>10,679</u>	<u>(910)</u>	<u>(18,170)</u>	<u>(8,401)</u>
Fund Cash Balances, January 1, 2005	<u>6,400</u>	<u>6,083</u>	<u>24,594</u>	<u>37,077</u>
Fund Cash Balances, December 31, 2005	<u>\$ 17,079</u>	<u>\$ 5,173</u>	<u>\$ 6,424</u>	<u>\$ 28,676</u>

The Notes to the Financial Statements are an integral part of this statement.

**GERMANTOWN UNION CEMETERY
MONTGOMERY COUNTY**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2005

	Non-Expendable <u>Trust</u>
Operating Cash Receipts:	
Sale of Lots	\$ 4,139
Earnings on Investments	<u>10</u>
Total Operating Cash Receipts	4,149
Operating Cash Disbursements:	
Miscellaneous	<u>0</u>
Operating Income	4,149
Fund Cash Balance, January 1, 2005	<u>53,723</u>
Fund Cash Balance, December 31, 2005	<u><u>\$ 57,872</u></u>

The Notes to the Financial Statements are an integral part of this statement.

**GERMANTOWN UNION CEMETERY
MONTGOMERY COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>GOVERNMENTAL FUND TYPES</u>		<u>FIDUCIARY FUNDS</u>	Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Intergovernmental Receipts	\$ 0	\$ 59,166	\$ 0	\$ 59,166
Changes for Services	31,259	0	0	31,259
Sale of Lots	39,838	0	0	39,838
Earnings on Investments	1,023	0	124	1,147
Miscellaneous	6,552	0	3,850	10,402
	<u>78,672</u>	<u>59,166</u>	<u>3,974</u>	<u>141,812</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	74,993	53,462	1,354	129,809
Capital Outlay	2,058	0	3,000	5,058
	<u>77,051</u>	<u>53,462</u>	<u>4,354</u>	<u>134,867</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>1,621</u>	<u>5,704</u>	<u>(380)</u>	<u>6,945</u>
Other Financing Receipts/Disbursements				
Advances In	3,000	3,000	0	6,000
Advances Out	(3,000)	(3,000)	0	(6,000)
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>1,621</u>	<u>5,704</u>	<u>(380)</u>	<u>6,945</u>
Fund Cash Balances, January 1, 2004	<u>4,779</u>	<u>379</u>	<u>24,974</u>	<u>30,132</u>
Fund Cash Balances, December 31, 2004	<u>\$ 6,400</u>	<u>\$ 6,083</u>	<u>\$ 24,594</u>	<u>\$ 37,077</u>

The Notes to the Financial Statements are an integral part of this statement.

**GERMANTOWN UNION CEMETERY
MONTGOMERY COUNTY**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2004

	Non-Expendable <u>Trust</u>
Operating Cash Receipts:	
Sale of Lots	\$ 4,132
Earnings on Investments	<u>7</u>
Total Operating Cash Receipts	4,139
Operating Cash Disbursements:	
Miscellaneous	<u>0</u>
Operating Income	4,139
Fund Cash Balance, January 1, 2004	<u>49,584</u>
Fund Cash Balance, December 31, 2004	<u><u>\$ 53,723</u></u>

The Notes to the Financial Statements are an integral part of this statement.

**GERMANTOWN UNION CEMETERY
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Germantown Union Cemetery, Montgomery County, (the Cemetery) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Cemetery is directed by an appointed three-member Board of Trustees. The Board is appointed by German Township and the Village of Germantown. The Township provides funding, through a tax levy, to meet the Cemetery's operating costs under the agreement which established the Cemetery. These accompanying financial statements present this funding as Intergovernmental Receipts. 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

This financial statement follows 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 a payment is made 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. Cash and Investments

Purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit are valued 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:

General Fund:

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

Special Revenue Funds:

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Cemetery had the following significant Special Revenue Funds:

Cemetery Fund – This fund receives the taxes levied by German Township for operating the Cemetery.

**GERMANTOWN UNION CEMETERY
MONTGOMERY COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Fiduciary Funds:

These funds are used to account for resources restricted by legally binding trust agreements. The Cemetery had the following significant fiduciary fund:

Smith Land Acquisition Expendable Trust Fund – This fund received a gift amount which is to be held and invested for the acquisition and development of burial ground land, whether to expand the present cemetery or to acquire land elsewhere.

Bicentennial Tree Expendable Trust Fund – This fund was created in 2003 for the receipt of donations to purchase trees, and to track the original purchase and ongoing maintenance of the trees.

Perpetual Care Nonexpendable Trust Fund – This fund receives a portion of the receipts from all grave sales. The fund is to be used for Cemetery maintenance costs after all grave lots have been sold.

E. Budgetary Process

The Cemetery budgets each fund annually.

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board annually approves appropriation measures and subsequent amendments. Appropriations lapse at year-end.

Estimated Resources

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

Encumbrances

The Cemetery reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year-end are cancelled, and reappropriated in the subsequent year.

A summary of 2005 and 2004 budgetary activity appears in Note 3.

**GERMANTOWN UNION CEMETERY
MONTGOMERY COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

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

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Cemetery.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Cemetery maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits.

The carrying amount of cash at December 31 follows:

	<u>2005</u>	<u>2004</u>	
Demand Deposits	\$ 23,926	\$ 18,520	
Certificate of Deposits	<u>62,622</u>	<u>72,280</u>	
Total Deposits and Investments	<u>\$ 86,548</u>	<u>\$ 90,800</u>	

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2005 and December 31, 2004 follows:

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 80,000	\$ 94,615	\$ 14,615
Special Revenue	59,039	59,993	954
Expendable Trust	4,100	3,636	(464)
Non-Expendable Trust	<u>0</u>	<u>4,149</u>	<u>4,149</u>
Total	<u>\$143,139</u>	<u>\$162,393</u>	<u>\$ 19,254</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 86,100	\$ 83,936	\$ 2,164
Special Revenue	64,100	60,903	3,197
Expendable Trust	28,800	21,806	6,994
Non-Expendable Trust	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$179,000</u>	<u>\$ 166,645</u>	<u>\$ 12,355</u>

**GERMANTOWN UNION CEMETERY
MONTGOMERY COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004

3. BUDGETARY ACTIVITY (continued)

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 75,775	\$ 78,672	\$ 2,897
Special Revenue	57,084	59,166	2,082
Expendable Trust	4,350	3,974	(376)
Non-Expendable Trust	<u>0</u>	<u>4,139</u>	<u>4,139</u>
Total	<u>\$137,209</u>	<u>\$145,951</u>	<u>\$ 8,742</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 80,500	\$ 77,051	\$ 3,449
Special Revenue	56,840	53,462	3,378
Expendable Trust	28,500	4,354	24,146
Non-Expendable Trust	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$165,840</u>	<u>\$134,867</u>	<u>\$ 30,973</u>

4. DEBT/LEASES

German Township issued a building bond on behalf of Germantown Union Cemetery for the purpose of constructing a garage/office complex for cemetery use. This building bond was refinanced by German Township on April 12, 2003 with the issuance of a Building Bond in the amount of \$82,890.07 with an interest rate of 3.60% on behalf of the Cemetery. The maturity date of the new bond issue is April 12, 2010. The Cemetery is responsible for making payments to the Township of principal and interest in the amount of \$3,353 each quarter until the maturity date in April 2010.

In 2005, German Township entered into two leases with Ohio Township Mater Leasing Program on behalf of Germantown Union Cemetery. Lease one is for a John Deere backhoe and lease two for 21 acres of property for Cemetery use. The property is leased under a noncancellable lease. The Cemetery is responsible for making payments to the Township in the amount of \$3,190 semi-annually until the maturity date in December 2010 for lease one and in the amount of \$10,542 semi-annually until the maturity date in November 2019 for lease two.

The Cemetery disbursed \$41,683 to German Township in 2005, for the above obligations and \$13,412 for 2004.

**GERMANTOWN UNION CEMETERY
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004**

5. RETIREMENT SYSTEM

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. The Cemetery's OPERS members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries for 2005 and 2004. The Cemetery has paid all contributions required through December 31, 2005.

6. RISK MANAGEMENT

Commercial Insurance

The Germantown Union Cemetery has obtained commercial insurance for the following risks:

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

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**MANNING & ASSOCIATES CPAS, LLC
6105 NORTH DIXIE DRIVE
DAYTON, OHIO 45414**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Germantown Union Cemetery
11179 State Route 725 West
Germantown, Ohio 45327

We have audited the financial statements of the Germantown Union Cemetery, Montgomery County (the Cemetery), as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated October 10, 2006, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Township's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. In a separate letter to the Township's management dated October 10, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grants 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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matter we must report under *Government Auditing Standards*. In a separate letter to the Township's management dated October 10, 2006, we reported matters relating to noncompliance we deemed immaterial.

This report is intended for the information and use of the audit committee, management, the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

Manning & Associates CPAs, LLC
Dayton, Ohio

October 10, 2006



**Auditor of State
Betty Montgomery**

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**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
JANUARY 2, 2007**