



**WALNUT GROVE UNION CEMETERY  
FRANKLIN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**WALNUT GROVE UNION CEMETERY  
FRANKLIN COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Walnut Grove Union Cemetery  
Franklin County  
5561 Milton Avenue  
Worthington, Ohio 43085

To the Board of Trustees:

We have audited the accompanying financial statements of Walnut Grove Union Cemetery, Franklin County, Ohio, (the Cemetery) as of and for the years ended December 31, 2000 and December 31, 1999. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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 audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Cemetery prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balance of the Cemetery as of December 31, 2000 and December 31, 1999, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2001 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Walnut Grove Union Cemetery  
Franklin County  
Report of Independent Accountants  
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This report is intended solely for the information and use of the audit committee, management, Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**JIM PETRO**  
Auditor of State

May 1, 2001

**WALNUT GROVE UNION CEMETERY  
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**Cash Receipts:**

Local Taxes	\$167,211
Charges for Services	58,090
Interest	3,313
Miscellaneous	<u>3,784</u>
 Total Cash Receipts	 <u>232,398</u>

**Cash Disbursements:**

Current:	
Salaries	47,687
Supplies	3,813
Equipment	8,461
Contracts - Services	72,580
Public Employees' Retirement	4,560
Miscellaneous	17,584
Capital Outlay	<u>4,753</u>
 Total Disbursements	 <u>159,438</u>

Total Receipts Over/(Under) Disbursements	72,960
 Cash Balance, January 1	 <u>60,765</u>
 <b>Cash Balance December 31</b>	 <b><u><u>\$133,725</u></u></b>

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

**WALNUT GROVE UNION CEMETERY  
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**Cash Receipts:**

Local Taxes	\$109,851
Charges for Services	62,988
Interest	433
Miscellaneous	<u>1,635</u>
Total Cash Receipts	<u>174,907</u>

**Cash Disbursements:**

Current:	
Salaries	41,220
Supplies	1,057
Equipment	26,625
Contracts - Services	63,300
Public Employees' Retirement	4,765
Miscellaneous	14,137
Capital Outlay	<u>2,964</u>
Total Disbursements	<u>154,068</u>

Total Receipts Over/(Under) Disbursements	20,839
Cash Balance, January 1	<u>39,926</u>
<b>Cash Balance December 31</b>	<b><u><u>\$60,765</u></u></b>

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



**WALNUT GROVE UNION CEMETERY  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Walnut Grove Union Cemetery, Franklin County, Ohio, (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 the Sharon Township Board of Trustees and the City of Worthington Council. The Cemetery receives its property tax revenue from the Sharon Township Board of Trustees. The Sharon Township Board of Trustees and the City of Worthington Council also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. 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 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 paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Certificates of deposit are valued at cost.

Investments are reported as assets. Accordingly, 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.

**D. 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.

**E. 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.

**WALNUT GROVE UNION CEMETERY  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**2. EQUITY IN CASH AND INVESTMENTS**

The Cemetery maintains a cash in local depositories. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$ 103,652	\$ 30,692
Certificates of deposit	30,073	30,073
	<hr/>	<hr/>
Total deposits	<u>\$ 133,725</u>	<u>\$ 60,765</u>

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**3. RETIREMENT SYSTEMS**

The Cemetery's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The 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. For 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% for 1999 and 10.84% for 2000 of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2000.

**4. RISK MANAGEMENT**

The Cemetery has obtained commercial insurance for the following risks:

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

The Cemetery also provides health insurance and dental and vision coverage to full-time employees through a private carrier.



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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

Walnut Grove Union Cemetery  
Franklin County  
5561 Milton Avenue  
Worthington, Ohio 43085

To the Board of Trustees:

We have audited the accompanying financial statements of Walnut Grove Union Cemetery, Franklin County, Ohio (the Cemetery), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated May 1, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Cemetery's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Cemetery's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of 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.

Walnut Grove Union Cemetery  
Franklin County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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

**JIM PETRO**  
Auditor of State

May 1, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**WALNUT GROVE UNION CEMETERY**

**FRANKLIN 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  
MAY 24, 2001**