



OHIO AUDITOR OF STATE  
**KEITH FABER**



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**WALNUT GROVE AND FLINT UNION CEMETERIES  
FRANKLIN COUNTY**

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Walnut Grove and Flint Union Cemeteries  
Franklin County  
5561 Milton Ave.  
Worthington, Ohio 43085

To the Board of Trustees:

### ***Report on the Audit of the Financial Statements***

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of the Walnut Grove and Flint Union Cemeteries, Franklin County, Ohio (the Cemetery), which comprises the cash balance, receipts, and disbursements for the governmental fund as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for the governmental fund as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

#### ***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* section of our report, the accompanying financial statements 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, 2022 and 2021, or the changes in financial position thereof for the years then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Cemetery, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the Cemetery on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cemetery's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Cemetery's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cemetery's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2024, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Cemetery's 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 2, 2024

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**Walnut Grove and Flint Union Cemeteries  
Franklin County**

**Statement of Receipts, Disbursements and  
Changes in Fund Cash Balances**

**General Fund**

**For the Year Ended December 31, 2022**

**Cash Receipts:**

Intergovernmental	\$ 414,386
Charges for Services	64,644
Sales of Lots	70,130
Interest	1,150
Miscellaneous	596
<b>Total Cash Receipts</b>	<b>550,906</b>

**Cash Disbursements:**

Salaries	117,259
Supplies	5,786
Equipment	30,514
Contracts-Services	156,645
Public Employees' Retirement	14,441
Workers Compensation	1,540
Miscellaneous	11,710
State/City/OPERS Carryovers	364
Capital Outlay	97,654

**Total Cash Disbursements** **435,913**

Net Change in Fund Cash Balance 114,993

**Fund Cash Balances, January 1** **1,408,213**

**Fund Cash Balances, December 31** **\$ 1,523,206**

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

## Walnut Grove and Flint Union Cemeteries

Franklin County

Notes to the Financial Statement

For the Year Ended December 31, 2022

### Note 1 – Reporting Entity

#### *Description of Entity*

The constitution and laws of the State of Ohio establish the rights and privileges for the Walnut Grove and Flint Union Cemeteries, of Franklin County, (the Cemetery) as a body of corporate and Politic. The Sharon Township Board of Trustees and City of Worthington City Council appoint a three-member Board of Trustees to direct cemetery operations. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The 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.

### Note 2 – Summary of Significant Accounting Policies

#### *Basis of Accounting*

The financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). 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.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

#### *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 accounts for and reports all financial resources not accounted for and reported in another fund.

#### *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:

**Nonspendable** The Cemetery classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**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.

**Walnut Grove and Flint Union Cemeteries**

*Franklin County*

*Notes to the Financial Statement*

*For the Year Ended December 31, 2022*

**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.

**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.

**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.

***Capital Assets***

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

***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.

**Note 3 - Deposits and Investments**

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

	2022
Demand deposits	\$1,523,206
Certificates of deposit	0
Total deposits	1,523,206

**Walnut Grove and Flint Union Cemeteries**  
*Franklin County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2022*

***Deposits***

Deposits are insured by the Federal Depository Insurance Corporation and collateralized by securities specifically pledged by the financial institution to the Cemetery.

***Investments***

The Cemetery has no investments.

**Note 4 - Risk Management**

***Commercial Insurance***

The Cemetery has obtained commercial insurance for the following risks:

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

**Note 5 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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. 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, 2022.

**Note 6 – Fund Balances**

The Cemetery has no unclaimed monies, unexpendable corpus from permanent funds, outstanding encumbrances, nor restricted/committed/assigned fund balances. The Cemetery's fund balance is Unassigned to the General Fund.

**Walnut Grove and Flint Union Cemeteries  
Franklin County**

**Statement of Receipts, Disbursements and  
Changes in Fund Cash Balances  
General Fund  
For the Year Ended December 31, 2021**

**Cash Receipts:**

Intergovernmental	\$ 432,773
Charges for Services	98,893
Sales of Lots	146,168
Interest	1,034
Miscellaneous	765
<b>Total Cash Receipts</b>	<b>679,633</b>

**Cash Disbursements:**

Salaries	114,382
Supplies	3,737
Equipment	8,490
Contracts-Services	164,452
Public Employees' Retirement	13,841
Workers Compensation	1,421
Miscellaneous	5,630
State/City/OPERS Carryovers	337
Capital Outlay	143,347

**Total Cash Disbursements** **455,637**

Net Change in Fund Cash Balance 223,996

**Fund Cash Balances, January 1** **1,184,217**

**Fund Cash Balances, December 31** **\$ 1,408,213**

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

**Walnut Grove and Flint Union Cemeteries**  
*Franklin County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2021*

**Note 1 – Reporting Entity**

***Description of Entity***

The constitution and laws of the State of Ohio establish the rights and privileges for the Walnut Grove and Flint Union Cemeteries, of Franklin County, (the Cemetery) as a body of corporate and Politic. The Sharon Township Board of Trustees and City of Worthington City Council appoint a three-member Board of Trustees to direct cemetery operations. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The 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.

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**Walnut Grove and Flint Union Cemeteries**

*Franklin County*

*Notes to the Financial Statement*

*For the Year Ended December 31, 2021*

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	2021
Demand deposits	<u>\$1,408,213</u>
Certificates of deposit	<u>0</u>
Total deposits	<u>1,408,213</u>

**Walnut Grove and Flint Union Cemeteries**  
*Franklin County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2021*

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The Cemetery has no unclaimed monies, unexpendable corpus from permanent funds, outstanding encumbrances, nor restricted/committed/assigned fund balances. The Cemetery's fund balance is Unassigned to the General Fund.

# OHIO AUDITOR OF STATE KEITH FABER



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

Walnut Grove and Flint Union Cemeteries  
Franklin County  
5561 Milton Ave.  
Worthington, Ohio 43085

To the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for the governmental fund as of and for the years ended December 31, 2022 and 2021 and the related notes to the financial statements of the Walnut Grove and Flint Union Cemeteries, Franklin County, (the Cemetery), and have issued our report thereon dated April 2, 2024, wherein we noted the Cemetery followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Cemetery's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Cemetery's internal control. Accordingly, we do not express an opinion on the effectiveness of the Cemetery's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Cemetery's financial statements will not be prevented, or detected and corrected, on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Cemetery's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cemetery's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 2, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**WALNUT GROVE AND FLINT UNION CEMETERIES**

**FRANKLIN COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 4/16/2024**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)