

VIOLET TOWNSHIP
FAIRFIELD COUNTY, OHIO

SINGLE AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2020**

OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Violet Township
10190 Blacklick Eastern Road
Pickerington, Ohio 43147

We have reviewed the *Independent Auditor's Report* of the Violet Township, Fairfield County, prepared by Julian & Grube, Inc., for the audit period January 1, 2020 through December 31, 2020. 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.

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 Violet Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 20, 2021

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**VIOLET TOWNSHIP
FAIRFIELD COUNTY, OHIO**

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Independent Auditor's Report

Violet Township
Fairfield County
10190 Blacklick Eastern Road
Pickerington, Ohio 43147

To the Township Trustees:

Report on the Financial Statement

We have audited the accompanying financial statement of the cash balances, receipts, and disbursements for each governmental fund type as of and for the year ended December 31, 2020 and related notes of Violet Township, Fairfield County, Ohio.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), as described in Note 2. 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.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit 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 that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Violet Township's preparation and fair presentation of the financial statement 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 Violet Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 2, the financial statement is prepared by Violet Township, on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), to meet the requirements of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D).

The effects on the financial statement 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.

Though Violet Township does not intend this statement to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the "Unmodified Opinion on Regulatory Basis of Accounting" paragraph below.

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 statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Violet Township, as of December 31, 2020, or changes in net position, thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2020, and related notes of Violet Township, in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) as described in Note 2.

Emphasis of Matters

As described in Note 15 to the financial statement, Violet Township adopted a change in accounting principle and removed the fund balance classifications from the Combined Statement of Receipts, Disbursements and changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types. As described in Note 16 to the financial statement, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of Violet Township. As described in Note 17 to the financial statement, Violet Township's December 31, 2019 fund balances have been restated related to interest receipts in the General and Special Revenue fund types. Our opinions are not modified with respect to these matters.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Violet Township's financial statement. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2021, on our consideration of Violet Township's internal control over financial reporting and on 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 Violet Township'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 Violet Township's internal control over financial reporting and compliance.

Julian & Grube, Inc.

**VIOLET TOWNSHIP
FAIRFIELD COUNTY, OHIO**

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS) - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2020

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash receipts:					
Property and Other Local Taxes	\$ 740,061	\$ 13,397,841	\$ -	\$ -	\$ 14,137,902
Charges for Services	-	848,075	-	-	848,075
Licenses, Permits & Fees	619,621	19,585	-	-	639,206
Intergovernmental	660,096	2,607,765	-	-	3,267,861
Special Assessments	4,209	5,857	-	-	10,066
Earnings on Investments	96,735	2,176	-	-	98,911
Miscellaneous	169,214	345,967	-	-	515,181
Total cash receipts	<u>2,289,936</u>	<u>17,227,266</u>	<u>-</u>	<u>-</u>	<u>19,517,202</u>
Cash disbursements:					
Current:					
General Government	1,516,295	164,753	-	-	1,681,048
Public Safety	65,592	10,898,270	-	-	10,963,862
Public Works	-	1,389,833	-	-	1,389,833
Health	126,356	-	-	-	126,356
Human Services	-	136,366	-	-	136,366
Conservation - Recreation	8,944	-	-	-	8,944
Other	-	65,000	-	-	65,000
Capital Outlay	3,119	37,005	-	312,093	352,217
Debt service:					
Principal Retirement	-	125,075	3,950,501	-	4,075,576
Interest & Fiscal Charges	-	-	348,430	-	348,430
Total cash disbursements	<u>1,720,306</u>	<u>12,816,302</u>	<u>4,298,931</u>	<u>312,093</u>	<u>19,147,632</u>
Excess of receipts over (under) disbursements	<u>569,630</u>	<u>4,410,964</u>	<u>(4,298,931)</u>	<u>(312,093)</u>	<u>369,570</u>
Other financing receipts/(disbursements):					
Sale of Capital Assets	-	6,169	-	-	6,169
Transfers In	-	250,000	1,210,309	1,056,649	2,516,958
Transfers Out	(338,670)	(1,500,000)	(678,288)	-	(2,516,958)
Other Financing Sources	-	40,265	-	-	40,265
Total other financing receipts/(disbursements)	<u>(338,670)</u>	<u>(1,203,566)</u>	<u>532,021</u>	<u>1,056,649</u>	<u>46,434</u>
Net change in fund cash balances	230,960	3,207,398	(3,766,910)	744,556	416,004
Fund cash balances, January 1, 2020, restated	<u>2,438,615</u>	<u>7,879,345</u>	<u>4,229,910</u>	<u>3,110,831</u>	<u>17,658,701</u>
Fund cash balances, December 31, 2020	<u>\$ 2,669,575</u>	<u>\$ 11,086,743</u>	<u>\$ 463,000</u>	<u>\$ 3,855,387</u>	<u>\$ 18,074,705</u>

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTERGRAL PART OF THIS STATEMENT

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

Note 1 – Reporting Entity

Violet Township, Fairfield County, Ohio (the Township), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly elected three-member Board of Trustees. The Township also has an elected Township Fiscal Officer.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The primary government of the Township provides the following services to its citizens: general government services, maintenance of Township roads and bridges, and fire protection and emergency medical services.

Joint Ventures, Jointly Governed Organizations and Public Entity Risk Pools

The Township participates in jointly governed organizations, joint ventures and a public entity risk pool and is associated with a related organization.

The Township participates in two jointly governed organizations, the Fairfield County Regional Planning Commission and the Metropolitan Emergency Communication Consortium (MECC) Regional Council of Governments. Note 13 to the financial statement provides additional information for these entities.

The Township participates in a Public Entity Risk Pool, the Ohio Township Association Risk Management Authority (OTARMA). Note 6 to the financial statement provides additional information for this entity.

The Township participates in a joint venture with the City of Canal Winchester. Note 12 to the financial statement provides additional information about this venture.

The Township's management believes these financial statement present all activities for which the Township is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statement consists of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are all organized on a fund type basis.

Fund Accounting

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

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 Township had the following significant Special Revenue Fund:

Fire District Fund This fund receives property tax receipts to pay for the operation of the Township Fire Department.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Fund:

General Bond Retirement Fund - Wigwam This fund receives transfers from other funds to pay the bonds issued for the purchase of the Wigwam Center.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant Capital Project funds:

Capital Projects - Fire This fund is used to purchase fire equipment and vehicles for the Township.

Capital Projects - Wigwam This fund is used to renovate and purchase equipment for the Wigwam Center for the Township.

Basis of Accounting

This 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 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Township 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).

This statement includes 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 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted 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 of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. Management has included audit adjustments in the accompanying budgetary presentations for material items that should have been encumbered.

A summary of 2020 budgetary activity appears in Note 3.

Deposits and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values negotiable certificate of deposits and federal securities at cost. Money market mutual funds are recorded at share value the mutual funds report. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximated fair value.

Capital Assets

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does 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 statement does not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Township 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.

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

Committed Trustees can *commit* amounts via formal action (resolution). The Township 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*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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 Township 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 14.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,775,765	\$2,289,936	\$514,171
Special Revenue	15,132,761	17,523,700	2,390,939
Debt Service	1,051,269	1,210,309	159,040
Capital Projects	813,350	1,056,649	243,299
Total	\$18,773,145	\$22,080,594	\$3,307,449

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,482,429	\$2,061,241	\$421,188
Special Revenue	17,254,199	14,363,049	2,891,150
Debt Service	4,987,678	4,977,218	10,460
Capital Projects	2,450,278	312,098	2,138,180
Total	\$27,174,584	\$21,713,606	\$5,460,978

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

Note 4 – Deposits and Investments

The Township maintains a deposits 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:

	2020
Demand deposits	<u>\$6,740,853</u>
Total deposits	<u>6,740,853</u>
U.S. Treasury Notes	2,973,962
STAR Ohio	2,921,740
Money Markets	1,855,710
Negotiable CDs	<u>3,582,440</u>
Total investments	<u>11,333,852</u>
Total deposits and investments	<u><u>\$18,074,705</u></u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Investments

The Township utilizes negotiable certificates of deposits, and federal securities for investments. The Federal Reserve holds the Township's U.S. Treasury Notes in book-entry form by, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

Note 5 – Property Taxes

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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statement includes these credits and/or deduction 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 Township.

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

Note 6 – Risk Management

Workers’ Compensation

Workers’ Compensation coverage is provided by the State of Ohio. The Township pays the State Workers’ Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township’s policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2020:

		<u>2020</u>
Cash and Investments	\$	36,348,066
Actuarial liabilities	\$	10,894,146

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some Township 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 postemployment health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2020.

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

Ohio Police and Fire Retirement System

Township’s certified full-time Fire Fighters belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postemployment health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Township contributed to OP&F an amount equal to 24 percent of full-time fire fighters’ wages, respectively. The Township has paid all contributions required through December 31, 2020.

Social Security

Some Township’s employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participant’s gross salaries. The Township has paid all contributions required through December 31, 2020.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

Note 9 – Debt

Debt outstanding at December 31, 2020, was as follows:

	Principal	Interest Rate
General Obligation Bonds, Series 2015	1,645,000	2.44%
General Obligation Bonds, Series 2016	4,005,000	2.00-4.00%
Capital Facilities Bonds, Series 2019	3,480,000	2.45-4.00%
OPWC Loan #CQ35S	239,857	0.00%
OPWC Loan #CQ44R	750,998	0.00%
OPWC Loan #CQ18V	132,868	0.00%
Rescue Engine 593 Capital Lease	367,225	3.12%
Total	<u>10,620,948</u>	

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

General Obligation Refunding Bonds – 2015 - On March 19, 2015, the Township issued \$2,495,000 in general obligation refunding bonds to advance refund \$2,290,000 of the Series 2006 General Obligation Bonds. The debt issue is comprised of current interest serial bonds (par value \$2,495,000). The interest rate on the serial bonds is 2.44%. Interest payments on the bonds are due on June 1 and December 1 of each year. The final maturity of the issue is December 1, 2029. The Series 2015 General Obligation Refunding Bonds are being retired from the General Bond Retirement Fund. The net proceeds of the Series 2015 General Obligations Refunding Bonds related to the advance refunding portion have been invested in obligations guaranteed as to both principal and interest by the United States Government and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds have an outstanding balance of \$1,645,000 at December 31, 2020.

General Obligation Bonds – Series 2016 - These bonds were issued in 2016 for the purpose of paying the costs of improving the township’s public safety facilities by constructing, furnishing and equipping a new fire station. The bonds had interest rates ranging from 2.00-4.00%. Interest payments on the bonds are due on June 1 and December 1 of each year. The final maturity of the issue is December 1, 2035. The Series 2016 General Obligation Bonds are being retired from the Fire Bond Retirement Fund.

Ohio Public Works Commission (OPWC) Loan (CQ35S) was issued in 2016 for street improvements along Stone Creek Drive. OPWC approved up to \$261,662 in a loan to the Township for this project. The Township repays the loan in semiannual installments of \$4,361 over 30 years. The interest-free loan will be retired from the Road and Bridge Fund. Due to the OPWC loan payment deferral for COVID-19 the Township did not make a payment in 2020. Therefore, Principal amount owed did not change from 2019 to 2020.

Ohio Public Works Commission (OPWC) Loan (CQ44R) was issued in 2017 for Mingo Estates Infrastructure Improvements. OPWC approved up to \$850,187 in a loan to the Township for this project. The Township repays the loan in semiannual installments of \$14,169.78 over 30 years. The interest-free loan will be retired from the Road and Bridge Fund. Due to the OPWC loan payment deferral for COVID-19 the Township did not make a payment in 2020. Therefore, Principal amount owed did not change from 2019 to 2020.

Ohio Public Works Commission (OPWC) Loan (CQ18V) was issued in 2018 for Subdivision Curb and Pavement Replacement. OPWC approved up to \$135,120 in a loan to the Township for this project. The Township repays the loan in semiannual installments of \$2,252 over 30 years. The interest-free loan will be retired from the Road and Bridge Fund. Due to the OPWC loan payment deferral for COVID-19 the Township only made one payment in 2020.

Capital Facilities Bonds – Series 2019 - On December 19, 2019, the Township entered into capital facilities bonds in the amount of \$3,565,000. The bonds will mature on December 1, 2048 and carry an interest rate of 2.45 – 4.00%. The Capital Facilities Bonds are being retired from the General Bond Retirement Fund.

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

	Balance January 1, 2020	Additions	Retirements	Balance December 31, 2020
Capital Facilities Bond				
Anticipation Notes, Series 2019	\$ 3,500,000	\$ -	\$ (3,500,000)	\$ -
Total	<u>\$ 3,500,000</u>	<u>\$ -</u>	<u>\$ (3,500,000)</u>	<u>\$ -</u>

Capital Facilities Bond Anticipation Notes – Series 2019 - On July 9, 2019, the Township entered into bond anticipation notes for \$3,500,000 to finance the purchase of the Wigwam Event Center to be the Township administration building. The notes carry an interest rate of 3.00% and matured on January 9, 2020. The Series 2019 notes were paid off in January of 2020 with the proceeds from the Capital Facilities Bonds, Series 2019 issued on December 19, 2019.

Leases

The Township leases a fire engine under a noncancelable lease. The Township records principal and interest payments in the Fire district Fund. The lease will mature on January 10, 2024. The Township disbursed \$125,075 (\$111,720 in principal) to pay lease costs for the year ended December 31, 2020.

Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	General Obligation Bonds, Series 2015		Year Ending December 31:	General Obligation Bonds, Series 2016	
	Principal	Interest		Principal	Interest
2021	165,000	40,138	2021	205,000	151,900
2022	170,000	36,112	2022	210,000	147,800
2023	175,000	31,964	2023	215,000	143,600
2024	180,000	27,694	2024	225,000	135,000
2025	180,000	23,302	2025	235,000	126,000
2026-2029	775,000	48,068	2026-2030	1,320,000	481,600
Total	<u>\$ 1,645,000</u>	<u>\$ 207,278</u>	2031-2035	1,595,000	196,400
			Total	<u>\$ 4,005,000</u>	<u>\$ 1,382,300</u>

Year Ending December 31:	OPWC Loan #CQ35S		Year Ending December 31:	OPWC Loan #CQ44R	
	Principal	Interest		Principal	Interest
2021	8,722	-	2021	28,340	-
2022	8,722	-	2022	28,340	-
2023	8,722	-	2023	28,340	-
2024	8,722	-	2024	28,340	-
2025	8,722	-	2025	28,340	-
2026-2030	43,610	-	2026-2030	141,698	-
2031-2035	43,610	-	2031-2035	141,698	-
2036-2040	43,610	-	2036-2040	141,698	-
2041-2045	43,610	-	2041-2045	141,698	-
2046-2048	21,805	-	2046-2047	42,508	-
Total	<u>\$ 239,857</u>	<u>\$ -</u>	Total	<u>\$ 750,998</u>	<u>\$ -</u>

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

Year Ending December 31:	Capital Facilities Bonds, Series 2019		Year Ending December 31:	OPWC Loan #CQ18V	
	Principal	Interest		Principal	Interest
2021	85,000	97,859	2021	4,504	-
2022	85,000	95,309	2022	4,504	-
2023	85,000	92,759	2023	4,504	-
2024	90,000	90,209	2024	4,504	-
2025	95,000	87,509	2025	4,504	-
2026-2030	520,000	389,844	2026-2030	22,520	-
2031-2035	585,000	315,511	2031-2035	22,520	-
2036-2040	665,000	236,063	2036-2040	22,520	-
2041-2045	760,000	139,313	2041-2045	22,520	-
2046-2048	510,000	29,613	2046-2050	20,268	-
Total	<u>\$ 3,480,000</u>	<u>\$ 1,573,987</u>	Total	<u>\$ 132,868</u>	<u>\$ -</u>

Year Ending December 31:	Engine Rescue 593 Lease	
	Principal	Interest
2021	115,256	9,819
2022	118,904	6,171
2023	122,668	2,407
2024	10,396	27
Total	<u>\$ 367,225</u>	<u>\$ 18,423</u>

Note 10 – Interfund Balances and Transfers

During 2020, the following transfers were made:

Transfers to	Transfers from			Total
	General	Special Revenue	Debt Service	
Special Revenue	-	250,000	-	250,000
Debt Service	182,021	350,000	678,288	1,210,309
Capital Project	156,649	900,000	-	1,056,649
Total Funds	<u>338,670</u>	<u>1,500,000</u>	<u>678,288</u>	<u>2,516,958</u>

\$250,000 Transfers From/ To were used to move restricted receipts for the fire district to finance wages and benefits in the wage and benefits stabilization fund for the fire department.

\$1,250,000 Transfers From/ To were used to move restricted receipts for the Fire District Fund to other Debt Service and Capital Projects Funds to make debt payments and to purchase capital assets for the fire department.

\$678,288 Transfers From/ To were used to move General bond retirement funds to the Wigwam bond retirement fund to make debt payments for the Wigwam Center.

\$182,021 Transfers From/ To were used to move General Fund monies to the General Bond retirement fund to make debt payments.

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

\$156,650 Transfers From/ To were used to move General Fund monies to a Capital Projects fund for the purchase of assets according to the Violet/Canal Winchester CEDA Agreement.

All transfers above were made in compliance with Ohio Revised Code Section 5705.14, 5705.15, and 5705.16.

Note 11 – Contingent Liabilities

At December 31, 2020, the Township was not involved in any lawsuits that would have a material adverse effect on the Township’s financial position.

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 12 – Joint Ventures

A Cooperative Economic Development Agreement (CEDA) exists between Violet Township and the City of Canal Winchester that provides a percentage of revenue based on income tax collection for this area. The agreement was established in February 2004, and is in effect until 2040, at which time without prior notice, renews for a period of 25 years.

Note 13 – Jointly Governed Organizations

Violet Township joined the newly formed MECC Regional Council of Governments (COG) as a founding member in 2015 to effectively manage shared services and programs that include public safety dispatch operation, technology services and to promote cooperative services and agreements between its members and other governmental agencies.

The Township appoints two members to represent the Township on the 47 member board of the Fairfield County Regional Planning Commission. The Township pays a small membership fee annually based on the per capita of the Township. There is no ongoing financial responsibility by the Township.

Note 14 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Total
Outstanding Encumbrances	\$ 2,265	\$ 46,747	-	-	\$ 49,012

Violet Township
Fairfield County
Notes to the Financial Statement
For the Year Ended December 31, 2020

The fund balance of special revenue funds, debt service funds, and capital projects funds is restricted. These restricted amounts in the special revenue funds, debt service funds, and capital projects funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 15 – Change in Accounting Principle

For 2020, the Township made a change to their cash basis reporting model. This change includes removing the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types.

Note 16 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. The Township’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Note 17 – Prior Period Restatement

The Township identified interest previously not recorded related to their investment accounts and properly stated interest related to each governmental fund type. The determination had the following effect on financial statement fund balances at January 1, 2020:

	General Fund	Special Revenue Fund
<u>Fund cash balance</u>		
December 31, 2019	\$ 2,546,527	\$ 7,728,693
Interest previously not recorded	(107,912)	150,652
January 1, 2020, restated	\$ 2,438,615	\$ 7,879,345

SUPPLEMENTARY INFORMATION

**VIOLET TOWNSHIP
FAIRFIELD COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A) CASH DISBURSEMENTS
UNITED STATES DEPARTMENT OF TREASURY PASSED THROUGH THE OHIO OFFICE OF BUDGET AND MANAGEMENT			
COVID-19 - Coronavirus Relief Fund	21.019	HB481-CRF-Local	\$ 1,049,578
Total United States Department of Treasury			<u>1,049,578</u>
Total Federal Financial Assistance			<u>\$ 1,049,578</u>

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

- (A) The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Violet Township under programs of the federal government for the year ended December 31, 2020 and is prepared in accordance with the cash basis of accounting. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (Uniform Guidance). Because this Schedule presents only a selected portion of the operations of Violet Township, it is not intended to and does not present the financial position or changes in fund balances of Violet Township.
- (B) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The Township has not elected to use the 10% de minimis indirect cost rate.

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

Violet Township
Fairfield County
10190 Blacklick Eastern Road
Pickerington, Ohio 43147

To the Township 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, the financial statement of the cash balances, receipts, and disbursements for each governmental fund type of Violet Township, Fairfield County, Ohio, as of and for the year ended December 31, 2020, and the related notes to the financial statement, and have issued our report thereon dated June 7, 2021, wherein we noted as described in Note 2 to the financial statement, Violet Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Furthermore, as discussed in Note 15 to the financial statement, Violet Township adopted a change in accounting principle and removed the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types. As described in Note 16 to the financial statement, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of Violet Township. As described in Note 17 to the financial statement, Violet Township's fund balances at December 31, 2019 have been restated related to interest receipts.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Violet Township'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 statement, but not for the purpose of expressing an opinion on the effectiveness of Violet Township's internal control. Accordingly, we do not express an opinion on the effectiveness of Violet Township'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 Violet Township's financial statement 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item 2020-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Violet Township's financial statement is 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 statement. 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*.

Violet Township's Response to Finding

Violet Township's response to the finding identified in our audit is described in the accompanying corrective action plan. Violet Township's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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 Violet Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Violet Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.
June 7, 2021

**Independent Auditor’s Report on Compliance for the Major Program
and on Internal Control Over Compliance Required by the Uniform Guidance**

Violet Township
Fairfield County
10190 Blacklick Eastern Road
Pickerington, Ohio 43147

To the Township Trustees:

Report on Compliance for the Major Federal Program

We have audited Violet Township’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material affect on Violet Township's major federal program for the year ended December 31, 2020. Violet Township’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for Violet Township’s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material affect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Violet Township’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Violet Township’s compliance.

Opinion on the Major Federal Program

In our opinion, Violet Township complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material affect on its major federal program for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of Violet Township is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Violet Township's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Violet Township's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Julian & Grube, Inc.

Julian & Grube, Inc.
June 7, 2021

**VIOLET TOWNSHIP
FAIRFIELD COUNTY, OHIO**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020**

1. SUMMARY OF AUDITOR'S RESULTS		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinions</i>	GAAP – Adverse Regulatory - Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	Yes
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §200.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Program (listed):</i>	COVID-19 - Coronavirus Relief Fund (CFDA #21.019)
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	No

**VIOLET TOWNSHIP
FAIRFIELD COUNTY, OHIO**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020**

2. FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS	
Finding Number	2020-001

Material Weakness - Financial Statement Presentation

Accurate financial reporting is required in order to provide management and other stakeholders with objective and timely information to enable well-informed decisions. Presentation of materially correct financial statements and the related footnotes is the responsibility of management. This responsibility remains intact even if management decides to outsource this function for efficiency purposes or any other reason. In either case, it is important that control procedures are developed related to the financial statements that enable management to identify, prevent, detect and correct potential misstatements in the financial statements and footnotes.

Certain adjustments were made to the financial statements and note disclosures to properly state financial statement amounts.

A lack of control procedures associated with the period end financial reporting process could lead to financial statement and note disclosure adjustments, which if uncorrected, could lead to a misrepresentation of the Township's activity.

We recommend Violet Township implement additional control procedures that enable management to more timely prevent or detect and correct potential misstatements in the financial statements prior to presenting them to the auditors. Further, we recommend the Township review the adjustments noted during the audit and incorporate them into future reports.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None



VIOLET TOWNSHIP

10190 Blacklick-Eastern Rd

Pickerington, Ohio 43147

Phone: (614) 575-5556

www.violet.oh.us

"Provide Exceptional Service"

CORRECTIVE ACTION PLAN

2 CFR § 200.511(c)

DECEMBER 31, 2020

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2020-001	The Township's Fiscal Officer will work to provide a sound fiscal environment for the Township and will be contracting with an accounting firm to compile end of year reports.	December 31, 2021	Vanessa Niekamp, Fiscal Officer

**VIOLET TOWNSHIP
FAIRFIELD COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR § 200.515(b)
DECEMBER 31, 2020**

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2019-001	2015	<u>Material Weakness - Financial Statement Presentation</u> – A monitoring system by the Fiscal Officer and Trustees should be in place to prevent or detect material misstatements for the accurate presentation of the Township’s financial statements. The Township had several audit adjustments.	Not Corrected	Finding repeated as 2020-001 as audit adjustments were posted in the current audit period.

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OHIO AUDITOR OF STATE KEITH FABER



VIOLET TOWNSHIP

FAIRFIELD 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 9/2/2021

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