



**VIOLET TOWNSHIP  
FAIRFIELD COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2001 - 2000**



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

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**STATE OF OHIO**



VIOLET TOWNSHIP  
FAIRFIELD COUNTY

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STATE OF OHIO  
OFFICE OF THE AUDITOR

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## REPORT OF INDEPENDENT ACCOUNTANTS

Violet Township  
Fairfield County  
12970 Rustic Drive  
Pickerington, Ohio 43147

To the Board of Trustees:

We have audited the accompanying financial statements of Violet Township, Fairfield County, Ohio (the Township) as of and for the years ended December 31, 2001 and December 31, 2000. These financial statements are the responsibility of the Township'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 *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 Township 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 combined fund cash balances and reserve for encumbrances of Violet Township, Fairfield County, Ohio, as of December 31, 2001 and December 31, 2000, and its combined 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 February 28, 2002 on our consideration of the Township'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.

This report is intended solely for the information and use of management, the Board 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

February 28, 2002

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**VIOLET TOWNSHIP  
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$288,297	\$3,037,813	\$0	\$0	\$3,326,110
Intergovernmental	717,687	268,308	241,791	0	1,227,786
Special Assessments	17,823	3,220	0	0	21,043
Licenses, Permits, and Fees	110,071	0	0	0	110,071
Earnings on Investments	122,825	11,552	16,505	150	151,032
Other Receipts	2,993	116,225	0	0	119,218
	<u>1,259,696</u>	<u>3,437,118</u>	<u>258,296</u>	<u>150</u>	<u>4,955,260</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	730,116	0	0	0	730,116
Public Safety	0	3,004,881	0	0	3,004,881
Public Works	0	929,435	0	0	929,435
Debt Service:					
Redemption of Principal	40,000	0	0	0	40,000
Interest and Fiscal Charges	13,300	0	0	0	13,300
Capital Outlay	0	475	340,639	0	341,114
	<u>783,416</u>	<u>3,934,791</u>	<u>340,639</u>	<u>0</u>	<u>5,058,846</u>
<b>Total Cash Disbursements</b>					
Total Cash Receipts Over/(Under) Cash Disbursements	476,280	(497,673)	(82,343)	150	(103,586)
Fund Cash Balances, January 1	<u>1,314,700</u>	<u>1,895,528</u>	<u>606,936</u>	<u>3,397</u>	<u>3,820,561</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$1,790,980</b></u>	<u><b>\$1,397,855</b></u>	<u><b>\$524,593</b></u>	<u><b>\$3,547</b></u>	<u><b>\$3,716,975</b></u>
Reserve for Encumbrances, December 31	<u>\$4,337</u>	<u>\$56,474</u>	<u>\$0</u>	<u>\$0</u>	<u>\$60,811</u>

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

**VIOLET TOWNSHIP  
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$459,197	\$2,569,932	\$0	\$0	\$3,029,129
Intergovernmental	646,810	471,137	330,027	0	1,447,974
Special Assessments	16,930	2,397	0	0	19,327
Licenses, Permits, and Fees	93,840	0	0	0	93,840
Earnings on Investments	263,030	10,280	3,059	221	276,590
Other Receipts	14,636	15,517	0	0	30,153
	<u>1,494,443</u>	<u>3,069,263</u>	<u>333,086</u>	<u>221</u>	<u>4,897,013</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	624,995	0	0	0	624,995
Public Safety	0	3,109,523	0	0	3,109,523
Public Works	0	748,650	0	0	748,650
Debt Service:					
Redemption of Principal	40,000	0	0	0	40,000
Interest and Fiscal Charges	15,200	0	0	0	15,200
Capital Outlay	0	123,025	652,472	0	775,497
	<u>680,195</u>	<u>3,981,198</u>	<u>652,472</u>	<u>0</u>	<u>5,313,865</u>
<b>Total Cash Disbursements</b>					
<b>Total Receipts Over/(Under) Disbursements</b>	<u>814,248</u>	<u>(911,935)</u>	<u>(319,386)</u>	<u>221</u>	<u>(416,852)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In	20,322	520,000	956,643	0	1,496,965
Advances-In	200,000	200,000	0	0	400,000
Transfers-Out	(1,266,322)	(180,000)	(50,643)	0	(1,496,965)
Advances-Out	(200,000)	(200,000)	0	0	(400,000)
	<u>(1,246,000)</u>	<u>340,000</u>	<u>906,000</u>	<u>0</u>	<u>0</u>
<b>Total Other Financing Receipts/(Disbursements)</b>					
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(431,752)</u>	<u>(571,935)</u>	<u>586,614</u>	<u>221</u>	<u>(416,852)</u>
<b>Fund Cash Balances, January 1</b>	<u>1,746,452</u>	<u>2,467,462</u>	<u>20,322</u>	<u>3,177</u>	<u>4,237,413</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$1,314,700</b></u>	<u><b>\$1,895,527</b></u>	<u><b>\$606,936</b></u>	<u><b>\$3,398</b></u>	<u><b>\$3,820,561</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$4,174</b></u>	<u><b>\$233,652</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$237,826</b></u>

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



**VIOLET TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Violet Township, Fairfield County, (the Township) 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 Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township 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. 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**

Investments are included in fund cash balances. 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.

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at the investment cost, as reported by the State Treasurer. The repurchase agreement is valued at cost.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. 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 Township had the following significant special revenue fund:

*Fire District Fund* - This fund receives property tax money and various other grant money to provide fire protection services to the Township.

**VIOLET TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**3. Capital Projects Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital projects fund:

*State Capital Improvement Projects* - This fund accumulates Township money for long-term capital project purchases.

**4. Fiduciary Funds (Trust and Agency Funds)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary fund:

*Morris-Davis Fund (Expendable Trust)* - This fund consists of bequests from two families for the upkeep of cemetery plots.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function and object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. 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 also approve estimated resources.

**3. 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.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**VIOLET TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Property, Plant and Equipment**

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

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Township maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2001	2000
Demand deposits	\$71,543	(\$288,384)
Total deposits	71,543	(288,384)
STAR Ohio	3,588,432	3,573,945
Repurchase agreement	57,000	535,000
Total investments	3,645,432	4,108,945
Total deposits and investments	\$3,716,975	\$3,820,561

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Township.

**Investments:** The Township's agent holds securities collateralizing repurchase agreements. The securities are not in the Township's name. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2001, and December 31, 2000 follows:

<b>2001 Budgeted vs. Actual Receipts</b>			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,041,563	\$1,259,696	\$218,133
Special Revenue	3,534,190	3,437,118	(97,072)
Capital Projects	609,000	258,296	(350,704)
Fiduciary	0	150	150
Total	\$5,184,753	\$4,955,260	(\$229,493)

**VIOLET TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

<b>2001 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,163,754	\$787,753	\$376,001
Special Revenue	5,220,867	3,991,265	1,229,602
Capital Projects	712,877	340,639	372,238
Fiduciary	3,397	0	3,397
Total	\$7,100,895	\$5,119,657	\$1,981,238

<b>2000 Budgeted vs. Actual Receipts</b>			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,008,248	\$1,514,765	\$506,517
Special Revenue	3,570,000	3,589,263	19,263
Capital Projects	1,196,000	1,289,729	93,729
Fiduciary	0	221	221
Total	\$5,774,248	\$6,393,978	\$619,730

<b>2000 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,590,822	\$1,950,691	\$640,131
Special Revenue	5,738,198	4,394,850	1,343,348
Capital Projects	682,793	703,115	(20,322)
Fiduciary	3,174	0	3,174
Total	\$9,014,987	\$7,048,656	\$1,966,331

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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 STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Building Acquisition & Improvement Note	\$240,000	4.75%

The Building Acquisition and Improvement Notes were issued on October 13, 1998 to pay costs of acquiring, improving and equipping a building to house offices, personnel, and functions of the Township, as well as all necessary appurtenances. The notes are being retired with revenue levied on all the taxable property of the Township.

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

Year ending December 31:	General Obligation Notes
2002	\$51,400
2003	49,500
2004	47,600
2005	45,700
2006	43,800
Subsequent	41,900
Total	\$279,900

**6. RETIREMENT SYSTEMS**

The Township's certified Fire Fighters belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other employees belong to the Social Security Administration or Public Employees Retirement System (PERS) of Ohio. PFDPF, Social Security, and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by Congress and the Ohio Revised Code.

Contribution rates are also prescribed by Congress and the Ohio Revised Code. For 2001 and 2000, members of PFDPF participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to PFDPF. Social Security members contributed 6.2% of their wages to the Social Security Administration. The Township contributed an amount equal to 6.2% of their wages. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries in 2001 and during January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The township pays the employee portion of PERS for several employees. The Township has paid all contributions required through December 31, 2001.

**VIOLET TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty insurance for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**Casualty Insurance**

OTARMA retains casualty risks up to \$250,000 per claim. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

**Property Insurance**

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**Financial Position**

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$22,684,383	\$18,172,222
Liabilities	<u>8,924,977</u>	<u>5,947,013</u>
Retained earnings	<u>\$13,759,406</u>	<u>\$12,225,209</u>
 <u>Property Coverage</u>	 <u>2000</u>	 <u>1999</u>
Assets	\$4,156,784	\$3,544,437
Liabilities	<u>497,831</u>	<u>674,752</u>
Retained earnings	<u>\$3,658,953</u>	<u>\$2,869,685</u>

**VIOLET TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**7. RISK MANAGEMENT (Continued)**

The above information is the most recent available from OTARMA.

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

**8. RELATED ORGANIZATION**

The Violet Water and Sewer District (the District) is a governmental entity whose primary purpose is to provide water and sewer services to residents of Violet Township. The District was formed in May 1993 by an act of the Violet Township Trustees. The District's governing board consists of five members. The Township does not have an ongoing financial responsibility to the District.

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

Violet Township  
Fairfield County  
12970 Rustic Drive  
Pickerington, Ohio 43147

To the Board of Trustees:

We have audited the accompanying financial statements of Violet Township, Fairfield County, Ohio (the Township) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated February 28, 2002. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Township'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 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 that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated February 28, 2002.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township'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.

Violet Township  
Fairfield County  
Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
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This report is intended solely for the information and use of 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

February 28, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**VIOLET TOWNSHIP**

**FAIRFIELD COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
APRIL 2, 2002**