



**NORWICH TOWNSHIP  
FRANKLIN COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



NORWICH TOWNSHIP  
FRANKLIN COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Board of Trustees  
Norwich Township  
4164 Avery Road  
Hilliard, Ohio 43026

To the Board of Trustees:

We have audited the accompanying financial statements of Norwich Township, Franklin County, Ohio, (the Township) as of and for the years ended December 31, 2000 and December 31, 1999. 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 the Township as of December 31, 2000 and December 31, 1999, 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 August 22, 2001 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 the audit committee, management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**JIM PETRO**  
Auditor of State

August 22, 2001

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**NORWICH TOWNSHIP  
FRANKLIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES AND NON-EXPENDABLE TRUST FUND  
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>Trust Fund</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$931,652	\$6,682,150	\$0	\$7,613,802
Intergovernmental	527,224	742,766	0	1,269,990
Charges for Services	0	501,847	0	501,847
Licenses, Permits, and Fees	48,880	250	0	49,130
Fines and Forfeitures	9,710	0	0	9,710
Earnings on Investments	712,198	2,446	29	714,673
Other Revenue	23,835	84,361	0	108,196
	<u>2,253,499</u>	<u>8,013,820</u>	<u>29</u>	<u>10,267,348</u>
<b>Total Cash Receipts</b>				
	<u>2,253,499</u>	<u>8,013,820</u>	<u>29</u>	<u>10,267,348</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	961,700	0	0	961,700
Public Safety	113,630	4,203,885	0	4,317,515
Public Works	126,900	108,375	0	235,275
Health	166,936	27,989	0	194,925
Capital Outlay	0	408,931	0	408,931
	<u>1,369,166</u>	<u>4,749,180</u>	<u>0</u>	<u>6,118,346</u>
<b>Total Cash Disbursements</b>				
	<u>1,369,166</u>	<u>4,749,180</u>	<u>0</u>	<u>6,118,346</u>
<b>Total Receipts Over/(Under) Disbursements</b>	884,333	3,264,640	29	4,149,002
<b>Fund Cash Balances, January 1</b>	<u>6,815,001</u>	<u>6,461,747</u>	<u>1,930</u>	<u>13,278,678</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$7,699,334</b></u>	<u><b>\$9,726,387</b></u>	<u><b>\$1,959</b></u>	<u><b>\$17,427,680</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$463,395</b></u>	<u><b>\$30,149</b></u>	<u><b>\$0</b></u>	<u><b>\$493,544</b></u>

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

**NORWICH TOWNSHIP  
FRANKLIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES AND NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Trust Fund</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$748,929	\$6,408,660	\$0	\$7,157,589
Intergovernmental	382,510	712,804	0	1,095,314
Charges for Services	0	170,000	0	170,000
Licenses, Permits, and Fees	57,126	0	0	57,126
Fines and Forfeitures	4,869	0	0	4,869
Earnings on Investments	378,173	6,512	29	384,714
Other Revenue	20,048	58,609	0	78,657
	<u>1,591,655</u>	<u>7,356,585</u>	<u>29</u>	<u>8,948,269</u>
<b>Total Cash Receipts</b>				
	<u>1,591,655</u>	<u>7,356,585</u>	<u>29</u>	<u>8,948,269</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	756,326	0	0	756,326
Public Safety	49,238	3,610,946	0	3,660,184
Public Works	50,359	103,659	0	154,018
Health	210,895	12,810	0	223,705
Capital Outlay	18,963	184,794	0	203,757
	<u>1,085,781</u>	<u>3,912,209</u>	<u>0</u>	<u>4,997,990</u>
<b>Total Cash Disbursements</b>				
	<u>1,085,781</u>	<u>3,912,209</u>	<u>0</u>	<u>4,997,990</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>505,874</u>	<u>3,444,376</u>	<u>29</u>	<u>3,950,279</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Other Sources	2,240	0	0	2,240
	<u>2,240</u>	<u>0</u>	<u>0</u>	<u>2,240</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
	<u>2,240</u>	<u>0</u>	<u>0</u>	<u>2,240</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	508,114	3,444,376	29	3,952,519
<b>Fund Cash Balances, January 1</b>	6,306,887	3,017,371	1,901	9,326,159
<b>Fund Cash Balances, December 31</b>	<u><u>\$6,815,001</u></u>	<u><u>\$6,461,747</u></u>	<u><u>\$1,930</u></u>	<u><u>\$13,278,678</u></u>
<b>Reserve for Encumbrances, December 31</b>	<u><u>\$0</u></u>	<u><u>\$281,651</u></u>	<u><u>\$0</u></u>	<u><u>\$281,651</u></u>

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



**NORWICH TOWNSHIP  
FRANKLIN COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Norwich Township, Franklin 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 general governmental services, including fire protection and cemetery services. The Township contracts with the Franklin County Sheriff's department to provide security of persons and property.

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**

Federal agency securities and the repurchase agreements are valued at cost.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

**D. 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 Funds:

Motor Vehicle License Tax Fund - This fund receives motor vehicle license tax money for constructing, maintaining and repairing Township roads.

**NORWICH TOWNSHIP  
FRANKLIN COUNTY**

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

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

Police District Fund - This fund receives police levy funds for providing security of persons and property for township residents.

Fire District Fund - This fund receives fire levy funds for providing security of persons and property for township residents.

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

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a non-expendable trust fund. Other trust funds are classified as expendable. Funds for which the Township is acting in an agency capacity are classified as agency funds. The Township had the following significant fiduciary funds:

Cemetery Bequest Fund - This initial endowment (corpus) of this fund is not expendable, the Township must use the interest earnings per the terms of the trust.

**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 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 re-appropriated.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**NORWICH TOWNSHIP  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(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. Unpaid Vacation and Sick Leave**

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

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

The Township maintains a cash and investments 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:

	<u>2000</u>	<u>1999</u>
Demand deposits	<u>\$166,086</u>	<u>(\$17,962)</u>
Total deposits	<u>166,086</u>	<u>(17,962)</u>
U.S. Treasury Notes	9,285,999	7,816,425
Repurchase Agreement	<u>7,975,595</u>	<u>5,480,215</u>
Total investments	<u>17,261,594</u>	<u>13,296,640</u>
Total deposits and investments	<u><u>\$17,427,680</u></u>	<u><u>\$13,278,678</u></u>

The carrying amount of cash/investments was \$134,000 less than the actual amount of same as of December 31, 2000.

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

**Investments:** State statutes permit the Township to invest in interim deposits in repurchase agreements, that is, an agreement in which the Township transfers cash to a financial institution; the financial institution transfers securities to the Township and promises to repay the cash plus interest in exchange for the same securities. The said securities are uninsured and unregistered and are held in book entry form by a third party, the Federal Reserve, in the name of the financial institution. The purchased securities are limited to only U.S. Treasury and Agency Notes. U.S. Treasury Notes are held in book-entry form by the Federal Reserve, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities.

**NORWICH TOWNSHIP  
FRANKLIN COUNTY**

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and December 31, 1999 follows:

**2000 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,549,139	\$2,253,499	\$704,360
Special Revenue	7,427,735	8,013,820	586,085
Non-Expendable Trust	43	29	(14)
Total	<u>\$8,976,917</u>	<u>\$10,267,348</u>	<u>\$1,290,431</u>

**2000 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,468,635	\$1,832,561	\$2,636,074
Special Revenue	12,020,434	4,779,329	7,241,105
Non-Expendable Trust	1,986	0	1,986
Total	<u>\$16,491,055</u>	<u>\$6,611,890</u>	<u>\$9,879,165</u>

**1999 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,415,147	\$1,593,895	\$178,748
Special Revenue	7,462,543	7,356,585	(105,958)
Non-Expendable Trust	48	29	(19)
Total	<u>\$8,877,738</u>	<u>\$8,950,509</u>	<u>\$72,771</u>

**1999 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,425,799	\$1,085,781	\$2,340,018
Special Revenue	6,808,887	4,193,860	2,615,027
Non-Expendable Trust	1,940	0	1,940
Total	<u>\$10,236,626</u>	<u>\$5,279,641</u>	<u>\$4,956,985</u>

**NORWICH TOWNSHIP  
FRANKLIN COUNTY**

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

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by 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.

Public utilities are also taxed on personal and real property located within the Township.

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.

**5. 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 Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Township contributed an amount equal to 24% of their wages. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% for 1999 and 10.84% for 2000 of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

**6. RISK MANAGEMENT**

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.

**NORWICH TOWNSHIP  
FRANKLIN COUNTY**

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

**6. RISK MANAGEMENT (Continued)**

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>

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

**NORWICH TOWNSHIP  
FRANKLIN COUNTY**

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

**7. RESTATEMENT OF BEGINNING BALANCES**

A correction was made to the beginning fund balances in the General and Fiduciary Fund Types. The restatement below reflects this correction.

	<b>General Fund</b>	<b>Fiduciary Funds</b>
As previously reported 12/31/98	\$6,307,161	\$1,627
Restatement	(274)	274
Restated balance for 1/1/99	<u>\$6,306,887</u>	<u>\$1,901</u>

The client made a \$274 fund balance adjustment to the financial statements for the year December 31, 1998. The adjustment increased the Fiduciary Funds balance and decreased the General Fund balance.

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STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

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

Board of Trustees  
Norwich Township  
Franklin County  
4164 Avery Road  
Hilliard, Ohio 43026

To the Board of Trustees:

We have audited the accompanying financial statements of Norwich Township, Franklin County, Ohio (the Township), as of and for the years ended December 31, 1999 and December 31, 2000, and have issued our report thereon dated August 22, 2001. 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 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 August 22, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered 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. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated August 22, 2001.

Norwich Township  
Franklin County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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

**JIM PETRO**  
Auditor of State

August 22, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**NORWICH TOWNSHIP**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
OCTOBER 4, 2001**