



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

NORWICH TOWNSHIP
FRANKLIN COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

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OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Norwich Township
5181 Northwest Parkway
Hilliard, OH 43026

We have reviewed the *Independent Auditor's Report* of the Norwich Township, Franklin County, prepared by BHM CPA Group, Inc., for the audit period January 1, 2021 through December 31, 2022. 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 Norwich Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 23, 2023

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Norwich Township
Franklin County
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INDEPENDENT AUDITOR'S REPORT

Norwich Township
Franklin County
5181 Northwest Parkway
Hilliard, Ohio 43026

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of Norwich Township, Franklin County, Ohio (the Township), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2022 and 2021, or the changes in financial position thereof for the years then ended.

Basis for Opinions

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

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

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

Emphasis of Matter

As discussed in Note 15 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2023, 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 grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 the Township's internal control over financial reporting and compliance.

BHM CPA Group

BHM CPA Group, Inc.
Piketon, Ohio
May 31, 2023

Norwich Township
Franklin 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, 2022*

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$ 1,972,417	\$ 12,844,780	\$ 14,817,197
Charges for Services	-	2,149,857	2,149,857
Licenses, Permits and Fees	30,763	97,396	128,159
Fines and Forfeitures	-	2,098	2,098
Intergovernmental	287,386	1,658,327	1,945,713
Earnings on Investments	121,464	8,577	130,041
Miscellaneous	790,092	188,800	978,892
<i>Total Cash Receipts</i>	<u>3,202,122</u>	<u>16,949,835</u>	<u>20,151,957</u>
Cash Disbursements			
Current:			
General Government	1,614,506	7,617	1,622,123
Public Safety	-	16,411,492	16,411,492
Public Works	-	179,808	179,808
Health	-	446,844	446,844
Capital Outlay	-	12,967	12,967
<i>Total Cash Disbursements</i>	<u>1,614,506</u>	<u>17,058,728</u>	<u>18,673,234</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	1,587,616	(108,893)	1,478,723
Other Financing Receipts (Disbursements)			
Sale of Capital Assets	-	30,000	30,000
Transfers-In	-	1,378,000	1,378,000
Transfers-Out	(1,378,000)	-	(1,378,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(1,378,000)</u>	<u>1,408,000</u>	<u>30,000</u>
<i>Net Change in Fund Cash Balances</i>	209,616	1,299,107	1,508,723
<i>Fund Cash Balances, January 1</i>	<u>7,982,190</u>	<u>12,091,631</u>	<u>20,073,821</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 8,191,806</u>	<u>\$ 13,390,738</u>	<u>\$ 21,582,544</u>

See accompanying notes to the basic financial statements

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Norwich Township, Franklin County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township also contracts with the City of Hilliard to provide police services to the Township. The Township also contracts with the City of Dublin to provide fire and EMS dispatching services to the Township. Brown Township contracts with Norwich Township to provide fire and emergency medical services to Brown Township.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Township participates in the Ohio Township Risk Management Authority (OTARMA), a risk sharing pool available to Ohio local governments. Note 7 to the financial statements provides additional information for these entities. The Township’s management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township’s financial statements consist 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:

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 Funds:

Fire Fund The fire district fund accounts for and reports the receipts of property tax monies restricted for the purpose of providing fire protection services to the residents of the Township.

Fire and Rescue, Ambulance and EMS Service Fund The fire and rescue, ambulance and EMS service fund accounts for and reports monies received for fire, rescue, and EMS service.

Police Fund The police district fund accounts for and reports the receipts of property tax monies restricted for the purpose of providing police protection services to the residents of the unincorporated area of the Township.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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).

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

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 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

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.

A summary of 2022 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.

Money market mutual funds are recorded at share values 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 approximates fair value.

Capital Assets

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

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Leases

The Township is the lessor in a lease (as defined by GASB 87) related to buildings under noncancelable leases. Lease revenue is recognized when it is received. The Township leases a portion of the Township's Safety Services Building to the City of Hilliard (the City). The term of the lease is 30 years, extending to December 31, 2038. The lease calls for semi-annual lease payments of \$194,840. Upon completion of the initial lease term, the City has the option to renew the lease on a yearly basis at the cost of one dollar. Additionally, operating expenditures relating to the portion of the leased facility occupied by the City are paid by the Township and charged semi-annually to the City for reimbursement, as called for in the lease agreement.

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. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

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.

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

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

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 12.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2022, follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,208,588	\$3,202,122	(\$6,466)
Special Revenue	18,727,159	18,357,835	(369,324)
Total	\$21,935,747	\$21,559,957	(\$375,790)

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,220,016	\$3,010,550	\$209,466
Special Revenue	20,240,768	18,290,165	1,950,603
Total	\$23,460,784	\$21,300,715	\$2,160,069

Note 4 – Deposits and Investments

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The Township also has segregated accounts, which include clearing accounts and amounts with fiscal and escrow agents that are not part of this pool. A summary of the Township's deposit and investment accounts are as follows:

	2022
<i>Cash Management Pool:</i>	
Demand deposits	\$9,591,846
Total deposits	9,591,846
STAR Ohio	2,937,845
Commercial Paper	3,561,934
Federal Agency Securitites	5,490,919
Total investments	11,990,698
<i>Total carrying amount of deposits and investments held in the Pool</i>	\$21,582,544

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 4 – Deposits and Investments (continued)

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2022, the Township is holding \$0 in unremitted employee payroll withholdings.

Deposits

Deposits are 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.

At December 31, 2022, all deposits were insured or collateralized.

Investments

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form. Investments in Commercial Paper and Federal Agency Securities are held in book-entry form by a third-party custodian. The third-party custodian maintains records identifying the Township as owner of these investments.

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 statements include 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.

Note 6 – Interfund Balances and Transfers

During the year, the Trustees authorized cash transfers from the General Fund totaling \$1,378,000. Transfers in the amount of \$978,000 to the Fire District Fund for capital expenditures were made from the General Fund. In addition, the General Fund transferred \$300,000 to the Cemetery Fund and \$100,000 to the Police District Fund for operations and contracted services.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 7 – 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 of 1.16 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 actuarially-measured liabilities and the assets available to pay those liabilities as of December 31:

	<u>2021</u>
Cash and investments	\$34,880,599
Actuarial liabilities	\$10,601,444

The information reported is as of December 31, 2021, which is the most recent information available at the time the footnotes were prepared. Settlements have not exceeded coverage in the past three years. There has been no significant change to coverage limits in the past three years.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

All the Township employees, excluding full-time firefighters, belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement 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, 2022.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 8 – Defined Benefit Pension Plans (continued)

Ohio Police and Fire Retirement System

The Township's full-time firefighters 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 postretirement 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. The Township has paid all contributions required through December 31, 2022.

Note 9 – 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 was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the combined pension plan was 0 percent from January 1, 2022 through June 30, 2022 and 2 percent from July 1, 2022 through December 31, 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022. 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.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 10 – Construction and Contractual Commitments

The Township is carrying over encumbrances of \$1,151,389 for three pieces of fire apparatus: two Medic trucks (\$252,483 and \$272,483, expected delivery 2023), and an Engine (pumper) truck (\$626,423, expected delivery 2024). In addition, a purchase order for a Quint Ladder Truck was issued in January 2023 for \$1,220,605 with expected delivery 2025.

Note 11 – Contingent Liabilities

The Township was not a defendant in any lawsuits at the end of December 2022.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 12 – 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	Total
Outstanding Encumbrances	\$18,044	\$1,231,437	\$1,249,481
Total	\$18,044	\$1,231,437	\$1,249,481

The fund balance of special revenue funds is either restricted or committed. These restricted or committed amounts in the special revenue fund would including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 13 – Cash Receipts Miscellaneous

Within the General Fund, the Township has cash receipts categorized as miscellaneous totaling \$790,092. The Township receipted leased payments totaling \$389,679 from the City of Hilliard (see Note2). Included within the lease agreement, the Township pays for all operating expenses and invoices the City semi-annually for shared operating expenses which totaled \$133,873. The Township received a payment in lieu of taxes from the GHC Hickory Chase development. The Miscellaneous category consists of the following:

	2022
Lease Income - City of Hilliard	\$ 389,679
Expense Reimbursement - City of Hilliard	133,873
Payments in Lieu of Taxes (GHC Hickory Chase)	250,000
Other Miscellaneous	16,540
Total Miscellaneous Cash Receipts	\$ 790,092

Note 14 – Tax Abatement Agreements Entered Into by Other Governments

The Cities of Hilliard and Columbus have entered into tax abatement agreements with property owners under Tax Increment Financing (“TIF”) and Community Reinvestment Area Abatements (“CRA”) on properties within the Township. For 2022, there were TIFs on 411 parcels granted by the City of Hilliard, by which \$1,494,312 in revenue was foregone, and on 2 parcels by the City of Columbus, resulting in \$1,883 in revenue foregone.

The City of Hilliard implemented CRAs on 16 parcels, resulting in \$627,471 of revenue foregone.

Some economic development agreements require payments to be made from parcel owners or other Governments directly to the Township. In 2022, a one-time payment of \$250,000 was made by GIHC Hickory Chase LLC WMD Asset Mgmt.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 14 – Tax Abatement Agreements Entered Into by Other Governments (continued)

In future years, payments will be received from other projects, including Trilogy Real Estate Hilliard LLC for approximately \$108,880 annually starting in 2023 (City of Hilliard), and the Sugar Farm & Renner South Incentive Districts (City of Columbus) in an amount relative to the value of improvements constructed.

Note 15 – 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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

Note 16 – Subsequent Events

During fiscal year 2022, mold was found at the Township's Fire Station 82, which is a building owned and maintained by Brown Township. Remediation efforts are underway, to be completed in early 2023. Funding for the remediation will be in part by Brown Township from their ARPA funds, with the remainder deducted from the payments Brown Township makes to Norwich Township for fire and EMS, per provisions of the contract.

During fiscal year 2022, the Township executed an Economic Development Agreement with the City of Columbus concerning the Sugar Farms development. This agreement provides Payments in Lieu of Taxes but restricts the purposes for which the funds can be used "solely for public infrastructure improvements...and specifically shall not be used for the provision of fire equipment as prohibited by the TIF Statutes." To make use of these funds with these restrictions, the Township may implement a debt facility to fund significant one-time costs, using the proceeds from this agreement to perform debt service.

In January of 2023, Norwich Township was for \$1.00 granted title to land on Alton-Darby Rd by the City of Hilliard on which to build a fire station. Construction is expected to begin in 2024, but the preliminary architectural, engineering and permitting will take place in 2023, with a budget of \$500,000. If the architectural plans are completed soon enough, there may be opportunities to begin purchasing materials in 2023. While the Township currently has sufficient cash reserves to fund the construction of this fire station, a debt structure may be utilized to take advantage of a restricted revenue flow generated by the Sugar Farms Development.

Norwich Township
Franklin 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, 2021*

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$ 1,872,918	\$ 12,124,474	\$ 13,997,392
Charges for Services	-	3,496,468	3,496,468
Licenses, Permits and Fees	27,638	99,469	127,107
Fines and Forfeitures	-	858	858
Intergovernmental	581,990	1,632,174	2,214,164
Earnings on Investments	71,609	4,306	75,915
Miscellaneous	543,397	212,717	756,114
<i>Total Cash Receipts</i>	<u>3,097,552</u>	<u>17,570,466</u>	<u>20,668,018</u>
Cash Disbursements			
Current:			
General Government	1,757,311	-	1,757,311
Public Safety	-	16,162,642	16,162,642
Public Works	-	20,613	20,613
Health	-	495,147	495,147
<i>Total Cash Disbursements</i>	<u>1,757,311</u>	<u>16,678,402</u>	<u>18,435,713</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	1,340,241	892,064	2,232,305
Other Financing Receipts (Disbursements)			
Transfers-In	-	693,000	693,000
Transfers-Out	(693,000)	-	(693,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(693,000)</u>	<u>693,000</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	647,241	1,585,064	2,232,305
<i>Fund Cash Balances, January 1</i>	<u>7,334,949</u>	<u>10,506,567</u>	<u>17,841,516</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 7,982,190</u>	<u>\$ 12,091,631</u>	<u>\$ 20,073,821</u>

See accompanying notes to the basic financial statements

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Norwich Township, Franklin County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the City of Hilliard to provide police services. The Township also contracts with the City of Dublin to provide fire and EMS dispatching services.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Township participates in the Ohio Township Risk Management Authority (OTARMA), a risk sharing pool available to Ohio local governments. Note 7 to the financial statements provides additional information for this entity. The Township’s management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township’s financial statements consist 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:

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 Funds:

Fire Fund The fire district fund accounts for and reports the receipts of property tax monies restricted for the purpose of providing fire protection services to the residents of the Township.

Fire and Rescue, Ambulance and EMS Service Fund The fire and rescue, ambulance and EMS service fund accounts for and reports monies received for fire, rescue, and EMS service.

Police Fund The police district fund accounts for and reports the receipts of property tax monies restricted for the purpose of providing police protection services to the residents of the unincorporated area of the Township.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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).

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

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 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.

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.

A summary of 2021 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.

Money market mutual funds are recorded at share values 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 approximates fair value.

Capital Assets

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

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

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. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

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.

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 12.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2021, follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,851,932	\$3,097,552	\$245,620
Special Revenue	17,515,215	18,263,466	748,251
Total	\$20,367,147	\$21,361,018	\$993,871

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,663,962	\$3,064,749	\$599,213
Special Revenue	17,670,421	16,720,253	950,168
Total	\$21,334,383	\$19,785,002	\$1,549,381

Note 4 – Deposits and Investments

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township's deposit and investment accounts are as follows:

	2021
<i>Cash Management Pool:</i>	
Demand deposits	\$8,081,206
Total deposits	8,081,206
STAR Ohio	3,020,386
Commerical Paper	1,808,330
Federal Agency Securities	7,163,899
Total investments	11,992,615
<i>Total carrying amount of deposits and investments held in the Pool</i>	\$20,073,821

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. As of December 31, 2021, the Township is holding \$0 in unremitted employee payroll withholdings.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 4 – Deposits and Investments (continued)

Deposits

Deposits are 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. At December 31, 2021, \$0 of deposits were not insured or collateralized.

Investments

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form. Investments in Commercial Paper and Federal Agency Securities are held in book-entry form by a third-party custodian. The third-party custodian maintains records identifying the Township as owner of these investments.

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 statements include 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.

Note 6 – Interfund Balances and Transfers

During the year, the Trustees authorized cash transfers from the General Fund totaling \$693,000. Transfers in the amount of \$193,000 to the Fire District Fund for capital expenditures were made from the General Fund. In addition, the General Fund transferred \$300,000 to the Cemetery Fund and \$200,000 to the Police District Fund for operations and contracted services.

Note 7 – 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 of 1.16 per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 7 – Risk Management (continued)

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
- Property
- Public official’s liability
- Equipment breakdown
- Excess liability
- Employee dishonesty and faithful performance
- Automobile liability and physical damage
- Cyber Liability

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

	<u>2021</u>
Cash and investments	\$34,880,599
Actuarial liabilities	\$10,601,444

Settlements have not exceeded coverage in the past three years. There has been no significant change to coverage limits in the past three years.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

All the Township employees, excluding full-time firefighters, belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement 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, 2021.

Ohio Police and Fire Retirement System

The Township’s full-time firefighters 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 postretirement health care and survivor and disability benefits.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 8 – Defined Benefit Pension Plans (continued)

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 firefighters' wages. The Township has paid all contributions required through December 31, 2021.

Note 9 – 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 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021. 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 10 – Construction and Contractual Commitments

Wesley Chapel Cemetery Expansion Project

The Township entered a construction contract totaling \$1,300,110 with Builderscape, Inc. for the Wesley Chapel Cemetery Expansion Project. As of December 31, 2021, this project is approximately 100 percent complete. Township's remaining balance is \$128,672, which has been encumbered.

SSB Parking Lot Improvement Project

The Township entered a construction contract totaling \$395,647 with Franklin County Engineer's for the SSB Parking Lot Improvement Project. As of December 31, 2021, this project is approximately 96% percent complete and the Township's remaining balance is \$395,647, which has been encumbered.

Health Care Coverage

The Township is contractually required to provide health care coverage to all full-time firefighters. The Township contracts with Medical Mutual of Ohio (MMO) to provide medical, prescription and hospitalization coverage to all Township employees and their dependents. MMO is also contracted to provide third-party administration services related to the Township's high deductible plan. The Township is required to pay 100 percent of the cost of the premium.

Operating Lease

The Township leases a portion of the Township's Safety Services Building to the City of Hilliard (the City). The term of the lease is 30 years, extending to December 31, 2038. The lease calls for semi-annual lease payments of \$194,840. Upon completion of the initial lease term, the City has the option to renew the lease on a yearly basis at the cost of one dollar. Additionally, operating expenditures relating to the portion of the leased facility occupied by the City are paid by the Township and charged semi-annually to the City for reimbursement, as called for in the lease agreement.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 11 – Contingent Liabilities

The Township was not a defendant in any lawsuits at the end of December 2021.

Note 12 – 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	Total
Outstanding Encumbrances	\$614,438	\$41,851	\$656,289
Total	\$614,438	\$41,851	\$656,289

The fund balance of special revenue funds is either restricted or committed. These restricted or committed amounts in the special revenue fund would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 13 – Cash Receipts Miscellaneous

Within the General Fund, the Township has cash receipts categorized as Miscellaneous totaling \$543,397. The Township receipted lease payments totaling \$389,679 from the City of Hilliard (see Note 10). Included within the lease agreement, the Township pays for all operating expenses and invoices the City semi-annually for shared operating expenses which totaled \$148,341. The Township received a premium rebate \$2,037 from Medical Mutual as part of the Township’s healthcare contract. Other Miscellaneous receipts include OTARMA capital distribution payments and rebates. The Miscellaneous category consists of the following:

	2021
Lease Income - City of Hilliard	\$ 389,679
Expense Reimbursement - City of Hilliard	148,341
Medical Mutual Premium Rebate	2,037
Other Miscellaneous	3,340
Total Miscellaneous Cash Receipts	\$ 543,397

Note 14 - Tax Abatement Agreements Entered Into By Other Governments

The City of Hilliard entered into property tax abatement agreements with property owners under Tax Incremental Financing (“TIF”) agreements on properties within the Township. These TIF agreements do not meet the GASB 77 definition of a tax abatement because the property owners are still making compensation payments in the same amount as the property tax, however, the property tax is redirected and restricted as to use. Under these agreements, the Township’s property taxes were reduced by approximately \$1,865,120.

Norwich Township
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 15 – 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. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.



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

Norwich Township
Franklin County
5181 Northwest Parkway
Hilliard, Ohio 43026

To the Board of Trustees:

We have audited, in accordance the 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 (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the years ended December 31, 2022 and 2021 and the related notes to the financial statements of the Norwich Township, Franklin County, (the Township) and have issued our report thereon dated May 31, 2023 wherein we noted the Entity followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 the Township's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and somewhat stylized.

BHM CPA Group, Inc.
Piketon, Ohio
May 31, 2023

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OHIO AUDITOR OF STATE KEITH FABER



NORWICH TOWNSHIP

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 7/6/2023

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