



**bhm cpa group, inc.**  
CERTIFIED PUBLIC ACCOUNTANTS

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NORWICH TOWNSHIP  
FRANKLIN COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023





65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

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

We have reviewed the *Independent Auditor's Report* of Norwich Township, Franklin County, prepared by BHM CPA Group, Inc., for the audit period January 1, 2023 through December 31, 2024. 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. Norwich Township is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 26, 2025

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Norwich Township  
Franklin County  
Table of Contents

<u>TITLE</u>	<u>PAGE</u>
Independent Auditor's Report.....	1
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types For the Year Ended December 31, 2024.....	4
Notes to the Financial Statements for the Year Ended December 31, 2024.....	5
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types For the Year Ended December 31, 2023.....	14
Notes to the Financial Statements for the Year Ended December 31, 2023.....	15
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	24

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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, 2024 and 2023, 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, 2024 and 2023, 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, 2024 and 2023, 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.

***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 June 20, 2025, 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.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and slightly slanted to the right.

BHM CPA Group, Inc.  
Portsmouth, Ohio  
June 20, 2025

**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, 2024*

	General	Special Revenue	Capital Projects	Combined Totals
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 2,517,345	\$ 12,877,969	\$ -	\$ 15,395,314
Charges for Services	-	4,113,728	-	4,113,728
Licenses, Permits and Fees	26,253	122,981	-	149,234
Fines and Forfeitures	-	2,080	-	2,080
Intergovernmental	320,077	1,791,494	1,000,000	3,111,571
Earnings on Investments	1,026,171	104,350	-	1,130,521
Miscellaneous	869,906	146,436	-	1,016,342
<i>Total Cash Receipts</i>	<u>4,759,752</u>	<u>19,159,038</u>	<u>1,000,000</u>	<u>24,918,790</u>
<b>Cash Disbursements</b>				
Current:				
General Government	1,641,409	13,438	-	1,654,847
Public Safety	-	22,318,189	3,553,540	25,871,729
Public Works	-	239,987	-	239,987
Health	-	501,341	-	501,341
Capital Outlay	-	284,764	-	284,764
<i>Total Cash Disbursements</i>	<u>1,641,409</u>	<u>23,357,719</u>	<u>3,553,540</u>	<u>28,552,668</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	3,118,343	(4,198,681)	(2,553,540)	(3,633,878)
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Bonds	-	-	11,175,000	11,175,000
Transfers-In	-	6,400,000	-	6,400,000
Transfers-Out	(6,400,000)	-	-	(6,400,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(6,400,000)</u>	<u>6,400,000</u>	<u>11,175,000</u>	<u>11,175,000</u>
<i>Net Change in Fund Cash Balances</i>	(3,281,657)	2,201,319	8,621,460	7,541,122
<i>Fund Cash Balances, January 1</i>	<u>7,496,298</u>	<u>13,605,962</u>	<u>-</u>	<u>21,102,260</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$ 4,214,641</u></u>	<u><u>\$ 15,807,281</u></u>	<u><u>\$ 8,621,460</u></u>	<u><u>\$ 28,643,382</u></u>

See accompanying notes to the basic financial statements

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**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.

***Public Entity Risk Pool***

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, 2024*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

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

**Capital Project Fire** The capital project fire fund accounts for and reports the receipts of intergovernmental and sale of bond monies restricted for the purpose of constructing a new fire station for the Township.

***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 Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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 2024 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.

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

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.

***Accumulated Leave***

Township employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, 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.

***Settlement Monies***

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2024, distributions of \$61,549 are reflected as fines, forfeitures, and settlements revenue in the OneOhio Opioid Special Revenue Fund in the accompanying financial statements.

***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.

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

***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 13.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$ 3,032,811	\$ 4,759,752	\$ 1,726,941
Special Revenue	24,358,561	25,559,038	1,200,477
Capital Projects	11,175,000	12,175,000	1,000,000
Total	<u>\$38,566,372</u>	<u>\$42,493,790</u>	<u>\$ 3,927,418</u>

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$ 8,791,570	\$ 8,046,257	\$ 745,313
Special Revenue	28,410,779	24,854,264	3,556,515
Capital Projects	11,175,000	11,175,000	-
Total	<u>\$48,377,349</u>	<u>\$44,075,521</u>	<u>\$ 4,301,828</u>

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**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:

	<u>2024</u>
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$ 3,079,999
Total deposits	<u>3,079,999</u>
STAR Ohio	14,125,357
Negotiable Certificates of Deposits	1,043,353
Federal Agency Securities	<u>10,394,673</u>
Total investments	<u>25,563,383</u>
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	<u>\$28,643,382</u>

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, 2024, 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, 2024, 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 negotiable certificates of deposit 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.

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 6 – Interfund Balances and Transfers**

During the year, the Trustees authorized cash transfers from the General Fund totaling \$6,400,000. Transfers in the amount of \$6,000,000 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.

**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 per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

***Risk Pool Membership***

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

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

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

	<u>2023</u>
Cash and investments	\$33,494,457
Actuarial liabilities	\$10,885,549



**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**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, 2024.

***Ohio Police and Fire Retirement System***

The Township's certified Fire Fighters and full-time Police Officers 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, 2024.

**Note 9 – Postemployment Benefits**

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

**Note 10 – Construction and Contractual Commitments**

There are two carryover purchase orders one in the Fire Fund for fire trucks in the amounts of \$626,423 and one in the Fire and Rescue, Ambulance and EMS Service Fund for an ambulance in the amount of \$324,124. None of these monies had been expended as of December 31, 2024.

There is a contractual agreement with App Architecture in the amount of \$93,562 to provide architectural services related to the design and construction of the new fire station. There is also a contractual agreement with Elford Construction for the building of the new fire station 84. The total contract amount is \$11,175,000, and after the payments in 2024 for the construction in 2024, the remaining balance of \$8,621,460 is to be paid out as the project is completed in 2025.

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

**Note 11 – Debt**

Debt outstanding at December 31, 2024, was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$ 11,175,000	4.100%
Total	<u>\$ 11,175,000</u>	

The Township issued general obligation bonds to finance the construction of a new fire station. The Township's taxing authority collateralized the bonds.

***Amortization***

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

Year Ending December 31:	Obligation Bonds
2025	1,373,456
2026	1,373,456
2027	1,373,456
2028	1,373,456
2029	1,373,456
2030-2034	<u>6,853,490</u>
Total	<u>13,720,770</u>

**Note 12 – Contingent Liabilities**

The Township was not a defendant in any lawsuits at the end of December 2024.

**Note 13 – 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	Capital Projects	Total
Outstanding Encumbrances	\$4,848	\$1,496,543	\$7,621,460	\$9,122,851
Total	<u>\$4,848</u>	<u>\$1,496,543</u>	<u>\$7,621,460</u>	<u>\$9,122,851</u>

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 13 – Fund Balances (Continued)**

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

**Note 14 – Cash Receipts Miscellaneous**

Within the General Fund, the Township has cash receipts categorized as miscellaneous totaling \$869,906. The Township receipted leased payments from the City of Hilliard (see Note 2). Included within the lease agreement, the Township pays for all operating expenses and invoices the City semiannually for shared operating expenses. The Township received payments in lieu of taxes from the Trilogy Real Estate development. The Miscellaneous category consists of the following:

	<b>2024</b>
Lease Income - City of Hilliard	\$389,679
Expense Reimbursement - City of Hilliard	373,268
Payments in Lieu of Taxes (Trilogy Real Estate)	98,064
Other Miscellaneous	<u>8,895</u>
Total Miscellaneous Cash Receipts	<u>\$869,906</u>

**Note 15 – 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 2024, there were TIFs on 405 parcels granted by the City of Hilliard, by which \$1,107,812 in revenue was foregone, and on 2 parcels by the City of Columbus, resulting in \$5,056 in revenue foregone.

The City of Hilliard implemented CRAs on 14 parcels, resulting in \$620,918 of revenue foregone. Some economic development agreements require payments to be made from parcel owners or other Governments directly to the Township. In 2024, two payments totaling \$98,064 were made by Trilogy Real Estate.

**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, 2023*

	General	Special Revenue	Combined Totals
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$ 1,990,795	\$ 12,902,686	\$ 14,893,481
Charges for Services	-	2,879,544	2,879,544
Licenses, Permits and Fees	27,784	91,248	119,032
Fines and Forfeitures	-	1,250	1,250
Intergovernmental	291,759	1,461,854	1,753,613
Earnings on Investments	548,798	43,261	592,059
Miscellaneous	732,978	186,672	919,650
<i>Total Cash Receipts</i>	<u>3,592,114</u>	<u>17,566,515</u>	<u>21,158,629</u>
<b>Cash Disbursements</b>			
Current:			
General Government	1,628,647	-	1,628,647
Public Safety	-	19,009,237	19,009,237
Public Works	-	251,014	251,014
Health	-	442,591	442,591
Capital Outlay	-	309,801	309,801
<i>Total Cash Disbursements</i>	<u>1,628,647</u>	<u>20,012,643</u>	<u>21,641,290</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	1,963,467	(2,446,128)	(482,661)
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Capital Assets	-	2,352	2,352
Transfers-In	-	2,659,000	2,659,000
Transfers-Out	(2,659,000)	-	(2,659,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(2,659,000)</u>	<u>2,661,352</u>	<u>2,352</u>
<i>Net Change in Fund Cash Balances</i>	(695,533)	215,224	(480,309)
<i>Fund Cash Balances, January 1, as restated (Note 16)</i>	<u>8,191,831</u>	<u>13,390,738</u>	<u>21,582,569</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 7,496,298</u>	<u>\$ 13,605,962</u>	<u>\$ 21,102,260</u>

*See accompanying notes to the basic financial statements*

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**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.

***Public Entity Risk Pool***

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, 2023*

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**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 Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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 2023 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, 2023*

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**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.

***Settlement Monies***

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of \$19,926 are reflected in the intergovernmental revenue in the OneOhio Opioid Special Revenue Fund in the accompanying financial statements.

***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.

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

**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.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$2,998,098	\$3,592,114	\$594,016
Special Revenue	20,095,452	20,227,867	132,415
Total	<u>\$23,093,550</u>	<u>\$23,819,981</u>	<u>\$726,431</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$4,782,742	\$4,350,717	\$432,025
Special Revenue	23,148,876	22,212,220	936,656
Total	<u>\$27,931,618</u>	<u>\$26,562,937</u>	<u>\$1,368,681</u>

**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:



**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 4 – Deposits and Investments (continued)**

	<u>2023</u>
<b><i>Cash Management Pool:</i></b>	
Demand deposits	<u>\$769,397</u>
Total deposits	<u>769,397</u>
STAR Ohio	11,130,763
Negotiable Certificates of Deposits	2,706,814
Federal Agency Securities	<u>6,495,286</u>
Total investments	<u>20,332,863</u>
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	<u><u>\$21,102,260</u></u>

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, 2023, 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, 2023, 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 negotiable certificates of deposit 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.

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 6 – Interfund Balances and Transfers**

During the year, the Trustees authorized cash transfers from the General Fund totaling \$2,659,000. Transfers in the amount of \$2,159,000 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 per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

***Risk Pool Membership***

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

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

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

	<u>2023</u>
Cash and investments	\$33,494,457
Actuarial liabilities	\$10,885,549

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**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, 2023.

***Ohio Police and Fire Retirement System***

The Township's certified Fire Fighters and full-time Police Officers 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, 2023.

**Note 9 – Postemployment Benefits**

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

**Note 10 – Construction and Contractual Commitments**

There are two carryover purchase orders in the Fire Fund for fire trucks in the amounts of \$626,423 for an engine/pumper and \$1,220,605 for a ladder truck. None of these monies had been expended as of December 31, 2023.

There is a contractual agreement with App Architecture in the amount of \$541,821 to provide architectural services related to the design and construction of the new fire station. The Fire Fund is paying the costs of this work and as of December 31, 2023, \$213,203 was remaining on this contract.

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 11 – Contingent Liabilities**

The Township was not a defendant in any lawsuits at the end of December 2023.

**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:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Outstanding Encumbrances	63,070	2,199,577	2,262,647
Total	<u>\$63,070</u>	<u>\$2,199,577</u>	<u>\$2,262,647</u>

The fund balance of special revenue funds is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue funds 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 \$732,978. The Township receipted leased payments from the City of Hilliard (see Note2). Included within the lease agreement, the Township pays for all operating expenses and invoices the City semiannually for shared operating expenses. The Township received payments in lieu of taxes from the Trilogy Real Estate development. The Miscellaneous category consists of the following:

	<u><b>2023</b></u>
Lease Income - City of Hilliard	\$389,679
Expense Reimbursement - City of Hilliard	208,917
Payments in Lieu of Taxes (Trilogy Real Estate)	108,881
Other Miscellaneous	<u>25,501</u>
Total Miscellaneous Cash Receipts	<u>\$732,978</u>

**Norwich Township**  
*Franklin County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**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 2023, there were TIFs on 411 parcels granted by the City of Hilliard, by which \$1,496,190 in revenue was foregone, and on 2 parcels by the City of Columbus, resulting in \$8,993 in revenue foregone.

The City of Hilliard implemented CRAs on 14 parcels, resulting in \$796,503 of revenue foregone. Some economic development agreements require payments to be made from parcel owners or other Governments directly to the Township. In 2023, a two payments totaling \$108,881 were made by Trilogy Real Estate.

**Note 15 – Subsequent Events**

The Board of Trustees has decided to arrange for a debt issuance of approximately \$10 million to assist in paying for the estimated \$11 million cost for the new fire station and to preserve cash. The preferred form of debt issue would be a direct placement with a bank. The Board has retained both Bond Counsel and a Municipal Advisor to assist in this effort.

The Board has also placed a 4.9 Fire/EMS levy on the March 2024 Primary ballot which, if passed, would raise approximately \$9,199,000 per year according to the Franklin County Auditor’s office.

**Note 16 – Restatement of Fund Cash Balance**

The Township increased their beginning fund cash position at January 1, 2023 in the general fund due to a voided check in the amount of \$25 from 2022. The effect of the adjustment on beginning fund cash balance is reflected in the chart below.

	12/31/2022	<u>Correction</u>	
	As Previously		1/1/2023
	<u>Reported</u>	<u>Correction 1</u>	<u>As Restated</u>
<b>Governmental Funds</b>			
General Fund	\$8,191,806	\$25	\$8,191,831
Special Revenue Funds	<u>13,390,738</u>	<u>0</u>	<u>13,390,738</u>
<b>Total Governmental Funds</b>	<u>\$21,582,544</u>	<u>\$25</u>	<u>\$21,582,569</u>



**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, 2024 and 2023 and the related notes to the financial statements of the Norwich Township, Franklin County, Ohio (the Township) and have issued our report thereon dated June 20, 2025 wherein we noted the Entity followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

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

In planning and performing our audit of the financial statements, we considered the 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 slightly slanted to the right.

BHM CPA Group, Inc.  
Portsmouth, Ohio  
June 20, 2025

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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 10/9/2025**

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

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