



**Auditor of State
Betty Montgomery**

NOBLE TOWNSHIP
DEFIANCE COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Noble Township
Defiance County
22495 Mill St.
Defiance, OH 43512-1211

To the Board of Trustees:

We have audited the accompanying financial statements of Noble Township, Defiance County, Ohio (the Township) as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2003 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

This report is intended solely for the information and use of the management, the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

March 10, 2003

**NOBLE TOWNSHIP
DEFIANCE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$7,902	\$142,698		\$150,600
Intergovernmental	119,029	93,811		212,840
Licenses, Permits, and Fees	7,550	1,000		8,550
Earnings on Investments	5,060	1,306		6,366
Other Revenue	5,657	11,587		17,244
	<u>145,198</u>	<u>250,402</u>		<u>395,600</u>
Cash Disbursements:				
Current:				
General Government	76,168	2,636		78,804
Public Safety	2,355	26,496		28,851
Public Works	1,228	132,418		133,646
Miscellaneous		10,000		10,000
Debt Service:				
Redemption of Principal		2,038		2,038
Capital Outlay	3,200	278,712	\$81,508	363,420
	<u>82,951</u>	<u>452,300</u>	<u>81,508</u>	<u>616,759</u>
Total Cash Disbursements	<u>82,951</u>	<u>452,300</u>	<u>81,508</u>	<u>616,759</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>62,247</u>	<u>(201,898)</u>	<u>(81,508)</u>	<u>(221,159)</u>
Other Financing Receipts:				
Proceeds from Sale of Public Debt:				
Sale of Notes		75,000	81,508	156,508
Other Sources	208	1,480		1,688
	<u>208</u>	<u>76,480</u>	<u>81,508</u>	<u>158,196</u>
Total Other Financing Receipts	<u>208</u>	<u>76,480</u>	<u>81,508</u>	<u>158,196</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	62,455	(125,418)		(62,963)
Fund Cash Balances, January 1	<u>125,128</u>	<u>222,018</u>		<u>347,146</u>
Fund Cash Balances, December 31	<u>\$187,583</u>	<u>\$96,600</u>		<u>\$284,183</u>

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

**NOBLE TOWNSHIP
DEFIANCE COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$7,742	\$129,059		\$136,801
Intergovernmental	50,448	85,965	\$36,331	172,744
Licenses, Permits, and Fees	6,000	750		6,750
Earnings on Investments	11,487	3,459		14,946
Other Revenue	7,243	3,858		11,101
	<u>82,920</u>	<u>223,091</u>	<u>36,331</u>	<u>342,342</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	95,029	828		95,857
Public Safety	9,586	21,638		31,224
Public Works	1,180	151,873		153,053
Health	5,350			5,350
Miscellaneous		10,000		10,000
Capital Outlay		22,042	36,331	58,373
	<u>111,145</u>	<u>206,381</u>	<u>36,331</u>	<u>353,857</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(28,225)</u>	<u>16,710</u>		<u>(11,515)</u>
Other Financing Receipts:				
Other Sources	<u>2,272</u>			<u>2,272</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(25,953)	16,710		(9,243)
Fund Cash Balances, January 1	<u>151,081</u>	<u>205,308</u>		<u>356,389</u>
Fund Cash Balances, December 31	<u><u>\$125,128</u></u>	<u><u>\$222,018</u></u>		<u><u>\$347,146</u></u>

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

**NOBLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Noble Township, Defiance County (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the City of Defiance to provide ambulance services.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

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

Certificates of deposit are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

**NOBLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

3. Capital Project Funds

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

Ohio Public Works Commission/Issue II Fund - The Township received grants from the State of Ohio for the resurfacing of certain Township roads and other Township projects.

E. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

G. Accumulated Leave

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

**NOBLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2002	2001
Demand deposits	\$39,914	\$113,827
Certificates of deposit	50,000	
Total deposits	89,914	113,827
STAR Ohio	194,269	233,319
Total investments	194,269	233,319
Total deposits and investments	\$284,183	\$347,146

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$138,519	\$145,406	\$6,887
Special Revenue	317,033	326,882	9,849
Capital Projects	81,508	81,508	
Total	\$537,060	\$553,796	\$16,736

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$214,721	\$82,951	\$131,770
Special Revenue	443,521	452,300	(8,779)
Capital Projects		81,508	(81,508)
Total	\$658,242	\$616,759	\$41,483

**NOBLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$86,027	\$85,192	(\$835)
Special Revenue	210,492	223,091	12,599
Capital Projects	36,331	36,331	
Total	\$332,850	\$344,614	\$11,764

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$237,107	\$111,145	\$125,962
Special Revenue	415,800	206,381	209,419
Capital Projects	36,331	36,331	
Total	\$689,238	\$353,857	\$335,381

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Fire Levy fund by \$70,133 and in the OPWC Fund by \$81,508 for the year ended December 31, 2002. In addition, the legally adopted appropriations varied with the appropriation modifications posted by the Clerk in certain funds, also contrary to Ohio law.

4. PROPERTY TAX

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

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

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

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

**NOBLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

	Principal	Interest Rate
General Obligation Note	\$75,250	Variable
Ohio Public Works Commission Loan	79,470	0%
Total	\$154,720	

The general obligation note was issued to finance the purchase of a new fire truck to be used for Township fire protection. The note is collateralized solely by the Township's taxing authority. The Ohio Public Works Commission Loan was issued to finance a drainage project within the Township.

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

	General Obligation Note	Ohio Public Works Commission Loan
Year ending December 31:		
2003	\$16,361	\$2,038
2004	16,361	4,075
2005	16,361	4,075
2006	16,361	4,075
2007	16,238	4,075
2008 – 2022		61,132
Total	\$81,682	\$79,470

6. RETIREMENT SYSTEMS

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, OPERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

Risk Pool Membership

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

**NOBLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

Casualty Coverage

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

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

Property Coverage

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

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

Financial Position

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

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	9,379,003	8,924,977
Retained Earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>

<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	647,667	497,831
Retained Earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

The Township also provides health insurance to elected officials and employees through a private carrier.



**Auditor of State
Betty Montgomery**

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

Noble Township
Defiance County
22495 Mill St.
Defiance, OH 43512-1211

To the Board of Trustees:

We have audited the accompanying financial statements of Noble Township, Defiance County, Ohio (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated March 10, 2003. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002-40120-001 through 2002-40120-003. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated March 10, 2003.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2002-40120-004.

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated March 10, 2003.

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



Betty Montgomery
Auditor of State

March 10, 2003

**NOBLE TOWNSHIP
DEFIANCE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2002-40120-001

Noncompliance Citation

Ohio Revised Code § 5705.40 provides that appropriations measures may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriation. The legally adopted appropriations varied with the appropriation modifications posted by the Clerk in the following amounts in the following funds:

<u>FUNDS</u>	<u>Approved Appropriations</u>	<u>Recorded Appropriations</u>	<u>Variance</u>
2002			
Road and Bridge Fund	\$95,365	\$178,910	(\$83,545)
Special Fire Levy Fund	68,480	91,803	(23,323)
Special Fire Levy Fund	23,323	105,500	(82,177)

We recommend that the Clerk only post appropriation measures that have been formally adopted by the Trustees in minute records.

FINDING NUMBER 2002-40120-002

Noncompliance Citation

Ohio Revised Code §5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated. During 2002, the Township made expenditures which exceeded appropriations in the Fire Levy Fund.

<u>FUND</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
2002			
Special Fire Levy Fund	\$23,323	\$93,456	(\$70,133)

Expenditures in excess of appropriations may result in deficit spending. We recommend that expenditures and appropriations be frequently reviewed by the Trustees and the necessary adjustments be made to prevent expenditures from exceeding appropriations. These adjustments should be formally approved by the Trustees in the minutes and the Clerk should only make amendments to the Uniform Accounting Network (UAN) appropriations ledger based on these formally documented approvals.

FINDING NUMBER 2002-40120-003

Noncompliance Citation

Ohio Revised Code § 5705.42 requires that when the United States government of the state or any department, division, agency, authority, or unit thereof makes a grant or loan of money to any political subdivision of this state to aid in paying the cost of any program, activity, or function of such subdivision, or enters into an agreement with the subdivision for the making of any such grant of money, the amount thereof is deemed appropriated for such purpose by the taxing authority of the subdivision as provided by law and shall be recorded as such by the fiscal officer of the subdivision and is deemed in process of collection within the meaning of § 5705.41 of the Revised Code.

Ohio Public Works Commission funds in the amount of \$81,508 in 2002 were received directly by the Township in the form of an interest free loan. This activity was erroneously reported in the Special Revenue fund type rather than Capital Projects. An adjustment was subsequently made to the financial statements to reflect this activity. In addition, the Township failed to pass the necessary appropriation measure to budget for the expenditures made for this project.

We recommend, in the future, the Township adhere to the guidance provided in Auditor of State Bulletin 97-12 and contact the Ohio Public Works Commission to obtain the amount of funds spent on behalf of the Township. This amount should be budgeted and posted to the Township books.

FINDING NUMBER 2002-40120-004

Reportable Condition - Budgetary Presentation

The budgeted amounts of receipts listed in the Township's financial records differed from the budget amounts approved by the Board of Trustees. The Township's financial records should reflect the approved budget amounts. Changes were made to estimated receipts throughout both years under audit. These changes were not approved by the Trustees.

At the end of 2002 and 2001, the following differences were noted in budgeted revenues:

FUNDS	Official Estimated Receipts	Township's Budgeted Receipts	Variance
2002			
General Fund	\$138,519	\$70,670	\$67,849
Motor Vehicle License Tax Fund	13,628	10,502	3,126
Gasoline Tax Fund	51,002	46,503	4,499
Road and Bridge Fund	82,195	77,004	5,191
Fire Distict Fund	43,769	32,504	11,265
Special Fire Levy Fund	98,323	16,204	82,119
Permissive M.V. License Tax Fund	27,411	20,702	6,709
Public Works(OPWC) Fund	81,508	4	81,504

FINDING NUMBER 2002-40120-004
(Continued)

<u>FUNDS</u>	<u>Official Estimated Receipts</u>	<u>Township's Budgeted Receipts</u>	<u>Variance</u>
2001			
General Fund	\$860,267	\$92,123	\$768,144
Road and Bridge Fund	79,001	75,002	3,999
Cemetery Fund	622	705	(83)
Fire Distict Fund	30,801	28,002	2,799
Special Fire Levy Fund	15,401	14,002	1,399

This could result in expenditures being made which were not originally intended. We recommend that all changes made to estimated resources be specifically approved by Board of Trustees.



**Auditor of State
Betty Montgomery**

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NOBLE TOWNSHIP

DEFIANCE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 10, 2003**