



**HOPEWELL TOWNSHIP
MUSKINGUM COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

HOPEWELL TOWNSHIP
MUSKINGUM COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental and Fiduciary Fund Types – For the Year Ended December 31, 2000	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental and Fiduciary Fund Types – For the Year Ended December 31, 1999	4
Notes to the Financial Statements	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Schedule of Findings	13

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REPORT OF INDEPENDENT ACCOUNTANTS

Hopewell Township
Muskingum County
1705 County Line Road
Hopewell, Ohio 43746

To the Board of Trustees:

We have audited the accompanying financial statements of Hopewell Township, Muskingum County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Hopewell Township, Muskingum County, as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2001 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

Jim Petro
Auditor of State

June 11, 2001

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HOPEWELL TOWNSHIP
MUSKINGUM COUNTY

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

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Nonexpendable Trust	
Cash Receipts:					
Local Taxes	\$23,992	\$70,541	\$23,887	\$	\$118,420
Intergovernmental	22,373	80,144			102,517
Earnings on Investments	655	387		100	1,142
Total Cash Receipts	47,020	151,072	23,887	100	222,079
Cash Disbursements:					
Current:					
General Government	57,787	772			58,559
Public Safety		35,000			35,000
Public Works		105,498			105,498
Health	2,035				2,035
Debt Service:					
Redemption of Principal			19,819		19,819
Interest and Fiscal Charges		143	4,569		4,712
Total Cash Disbursements	59,822	141,413	24,388	0	225,623
Total Cash Receipts Over/(Under) Cash Disbursements	(12,802)	9,659	(501)	100	(3,544)
Other Financing Receipts/(Disbursements):					
Sale of Fixed Assets	126				126
Total Other Financing Receipts/(Disbursements)	126	0	0	0	126
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(12,676)	9,659	(501)	100	(3,418)
Fund Cash Balances, January 1	20,111	51,860	6,856	4,636	83,463
Fund Cash Balances, December 31	\$7,435	\$61,519	\$6,355	\$4,736	\$80,045
Reserve for Encumbrances, December 31	\$732	\$894	\$0	\$0	\$1,626

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

HOPEWELL TOWNSHIP
MUSKINGUM COUNTY

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

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Nonexpendable Trusts	
Cash Receipts:					
Local Taxes	\$22,277	\$64,700	\$25,053	\$	\$112,030
Intergovernmental	39,997	81,000			120,997
Earnings on Investments	690	269		143	1,102
Other Revenue	100				100
Total Cash Receipts	63,064	145,969	25,053	143	234,229
Cash Disbursements:					
Current:					
General Government	49,591	545			50,136
Public Safety		30,000			30,000
Public Works	500	114,506			115,006
Health	1,275				1,275
Debt Service:					
Redemption of Principal			14,819		14,819
Interest and Fiscal Charges			4,471		4,471
Capital Outlay	4,440	10,000			14,440
Total Cash Disbursements	55,806	155,051	19,290	0	230,147
Total Cash Receipts Over/(Under) Cash Disbursements	7,258	(9,082)	5,763	143	4,082
Other Financing Receipts/(Disbursements):					
Proceeds from Sale of Public Debt:					
Sale of Notes		10,000			10,000
Transfers-In		18,444			18,444
Transfers-Out		(18,444)			(18,444)
Total Other Financing Receipts/(Disbursements)	0	10,000	0	0	10,000
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	7,258	918	5,763	143	14,082
Fund Cash Balances, January 1	12,853	50,942	1,093	4,493	69,381
Fund Cash Balances, December 31	\$20,111	\$51,860	\$6,856	\$4,636	\$83,463
Reserve for Encumbrances, December 31	\$0	\$125	\$0	\$0	\$125

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

**HOPEWELL TOWNSHIP
MUSKINGUM COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Hopewell Township, Muskingum 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, fire protection, and emergency management services. The Township contracts with National Trail Volunteer Fire Department for fire protection services and emergency management 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. 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:

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 for constructing, maintaining and repairing Township roads.

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

Fire Fund- This fund receives property tax money for fire protection and emergency management services.

**HOPEWELL TOWNSHIP
MUSKINGUM COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

3. Debt Service Fund

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Fund:

Note Retirement Fund - This fund is used to accumulate resources for the payment of debt related to the purchase of equipment.

4. Fiduciary Funds (Trust Funds)

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant Fiduciary Fund:

Cemetery Bequest Fund- This fund receives interest from principal that is invested in a certificate of deposit for the upkeep of a Township cemetery.

D. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber certain commitments required by law to be encumbered.

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

**HOPEWELL TOWNSHIP
MUSKINGUM COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. 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.

2. EQUITY IN POOLED CASH

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

	2000	1999
Demand Deposits	\$80,045	\$83,463

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$43,942	\$47,146	\$3,204
Special Revenue	135,397	151,072	15,675
Debt Service	23,887	23,887	0
Nonexpendable Trust	232	100	(132)
Total	<u>\$203,458</u>	<u>\$222,205</u>	<u>\$18,747</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$64,052	\$60,554	\$3,498
Special Revenue	187,245	142,307	44,938
Debt Service	29,649	24,388	5,261
Nonexpendable Trust	4,868	0	4,868
Total	<u>\$285,814</u>	<u>\$227,249</u>	<u>\$58,565</u>

**HOPEWELL TOWNSHIP
MUSKINGUM COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$48,547	\$63,064	\$14,517
Special Revenue	167,542	174,413	6,871
Debt Service	19,390	\$25,053	5,663
Nonexpendable Trust	<u>225</u>	<u>143</u>	<u>(82)</u>
Total	<u>\$235,704</u>	<u>\$262,673</u>	<u>\$26,969</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$61,300	\$55,806	\$5,494
Special Revenue	208,484	173,620	34,864
Debt Service	19,390	19,290	100
Nonexpendable Trust	<u>4,718</u>	<u>0</u>	<u>4,718</u>
Total	<u>\$293,892</u>	<u>\$248,716</u>	<u>\$45,176</u>

Accountability and Compliance: Expenditures exceeded appropriations in the Road and Bridge Fund in the amount of \$3,251 during 1999.

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 payments, 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.

**HOPEWELL TOWNSHIP
MUSKINGUM COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
1999 - General Obligation Notes	\$5,000	5.40%
1998 - General Obligation Notes	32,459	5.40%
1996 - General Obligation Notes	20,000	6.50%
Total	\$57,459	

The 1999 general obligation notes were issued to finance the purchase of a dump truck to be used for Township road maintenance. The notes are collateralized solely by the Township's taxing authority. The notes are being repaid in annual installments of \$5,000 plus interest.

The 1998 general obligation notes were issued to finance the purchase of a grader to be used for Township road maintenance. The notes are collateralized solely by the Township's taxing authority. The notes are being repaid in annual installments of \$10,819 plus interest.

The 1996 general obligation notes were issued to finance the purchase of a highway garage to be used for housing and storing machinery and tools owned by the Township. The notes are collateralized solely by the Township's taxing authority. The notes are being repaid in annual installments of \$4,000 plus interest.

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

Year ending December 31:	General Obligation Notes
2001	\$23,243
2002	17,095
2003	16,217
2004	4,520
2005	4,260
Total	\$65,335

6. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS 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. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 10.84% and 13.55% for 2000 and 1999, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

**HOPEWELL TOWNSHIP
MUSKINGUM COUNTY**

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

7. RISK MANAGEMENT

The Township belongs to the Ohio Government Risk Management Plan (the Plan), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

The following risks are covered by the Plan:

- Comprehensive property and general liability
- Wrongful acts
- Automobile
- Bond
- Inland Marine
- Electronic Data Processing



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

Hopewell Township
Muskingum County
1705 County Line Road
Hopewell, Ohio 43746

To the Board of Trustees:

We have audited the accompanying financial statements of Hopewell Township, Muskingum County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 11, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2000-41060-001 and 2000-41060-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 11, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. 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. A reportable condition is described in the accompanying Schedule of Findings as item 2000-41060-001.

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 that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted 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 June 11, 2001.

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

Jim Petro
Auditor of State

June 11, 2001

**HOPEWELL TOWNSHIP
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2000-41060-001

Ohio Rev. Code § 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon. This section also provides two “exceptions” to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was appropriated and free of any previous encumbrances, the Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board of Trustees.

The Township includes certification language as part of its purchase order. However, certain Township checks were issued without properly approved purchase orders. These commitments were not subsequently approved using a Then and Now Certificate by the Clerk or by the Board of Trustees, as applicable, within the aforementioned 30 day time period. We noted that 22% of tested expenditures were not properly certified.

We recommend Township personnel obtain proper certification for every contract or order involving an expenditure of money. The use of super blanket purchase orders, which are not limited to 90 days and \$5,000, could reduce the quantity of purchase orders otherwise needed.

FINDING NUMBER 2000-41060-002

Ohio Rev. Code § 5705.40 provides that any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation. Transfers may be made by resolution or ordinance from one appropriation item to another.

In 1999, the Clerk posted amended appropriations to the appropriations ledger without obtaining Board approval and without obtaining the County Auditor’s certification that total fund appropriations do not exceed estimated resources. The following schedule compares approved appropriations to those posted to the appropriations ledger in 1999:

Fund	Appropriations Posted to the UAN system	Approved Appropriations	Variance
Road and Bridge	\$57,974	\$45,274	\$12,700

**HOPEWELL TOWNSHIP
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999
(Continued)**

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

FINDING NUMBER 2000-41060-002 (Continued)

Ohio Rev. Code § 5705.40 (Continued)

Appropriations as reported have been adjusted to reflect only those appropriations adopted by the Board, as noted in the Board's minutes. When comparing expenditures to only those appropriations adopted by the Board, the Road and Bridge Fund expenditures exceeded appropriations by \$3,251 during 1999.

The Board also approved transfers of appropriations between line items but failed to specifically identify the line items that would be affected. As a result, it was not possible to match approved appropriation transfers to the ledgers at the legal level of control.

We recommend the Township management review budgetary procedures for amending appropriations and, in those cases where amendments increase total fund appropriations, we recommend the Township Clerk file appropriation amendments with the County Auditor in order to receive certification from the County Auditor that appropriations do not exceed estimated resources. In addition, we recommend the Clerk document Board approval of these appropriation amendments in the minutes. We recommend the Board adopt resolutions to transfer appropriations between line items and the appropriate level of detail be provided to support those appropriation transfers.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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HOPEWELL TOWNSHIP

MUSKINGUM 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
AUGUST 2, 2001**