



**HOPEWELL TOWNSHIP  
PERRY COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999 - 1997**



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

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**STATE OF OHIO**



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

743 B East State Street  
Athens Mall  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Hopewell Township  
Perry County  
4692 Hopewell-Indian Road  
Glenford, Ohio 43739

To the Board of Trustees:

We have audited the accompanying financial statements of the Hopewell Township, Perry County, Ohio, (the Township) as of and for the years ended December 31, 1999, December 31, 1998, and December 31, 1997. 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 generally accepted auditing standards 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 of the Township as of December 31, 1999, 1998, and 1997, 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 14, 2000 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.

This report is intended solely for the information and use of the management, 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

March 14, 2000

**Hopewell Township**



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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Taxes	\$22,474	\$84,766	\$0	\$107,240
Charges for Services	0	23,858	0	23,858
Licenses, Permits and Fees	183,318	0	0	183,318
Intergovernmental Receipts	33,018	86,250	0	119,268
Interest	3,667	3,779	0	7,446
Other Revenue	852	205	0	1,057
	<u>243,329</u>	<u>198,858</u>	<u>0</u>	<u>442,187</u>
<b>Total Cash Receipts</b>				
	<u>243,329</u>	<u>198,858</u>	<u>0</u>	<u>442,187</u>
<b>Cash Disbursements:</b>				
General Government	206,840	0	0	206,840
Public Safety	0	94,918	0	94,918
Public Works	0	97,861	0	97,861
Capital Outlay	0	12,002	99,742	111,744
	<u>206,840</u>	<u>204,781</u>	<u>99,742</u>	<u>511,363</u>
<b>Total Disbursements</b>				
	<u>206,840</u>	<u>204,781</u>	<u>99,742</u>	<u>511,363</u>
Total Receipts Over/(Under) Disbursements	<u>36,489</u>	<u>(5,923)</u>	<u>(99,742)</u>	<u>(69,176)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In	0	0	20,000	20,000
Transfers-Out	(20,000)	0	0	(20,000)
	<u>(20,000)</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
	<u>(20,000)</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	16,489	(5,923)	(79,742)	(69,176)
Fund Cash Balances January 1	<u>214,168</u>	<u>117,652</u>	<u>81,688</u>	<u>413,508</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$230,657</b></u>	<u><b>\$111,729</b></u>	<u><b>\$1,946</b></u>	<u><b>\$344,332</b></u>

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**Operating Cash Receipts:**

Total Operating Cash Receipts	<u>\$0</u>
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**Operating Cash Disbursements:**

Total Operating Cash Disbursements	<u>0</u>
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Operating Income/(Loss)	<u>0</u>
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Cash Balances, January 1	<u>1,000</u>
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<b>Cash Balances, December 31</b>	<b><u><u>\$1,000</u></u></b>
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*The notes to the financial statements are an integral part of this statement.*

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Taxes	\$19,771	\$73,104	\$0	\$92,875
Charges for Services	0	15,427	0	15,427
Licenses, Permits and Fees	155,381	0	0	155,381
Intergovernmental Receipts	26,064	72,886	0	98,950
Interest	4,976	5,246	0	10,222
Other Revenue	7,575	7,365	0	14,940
<b>Total Cash Receipts</b>	<u>213,767</u>	<u>174,028</u>	<u>0</u>	<u>387,795</u>
<b>Cash Disbursements:</b>				
General Government	238,268	0	0	238,268
Public Safety	0	39,950	0	39,950
Public Works	0	81,853	0	81,853
Capital Outlay	0	8,374	0	8,374
<b>Total Disbursements</b>	<u>238,268</u>	<u>130,177</u>	<u>0</u>	<u>368,445</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(24,501)</u>	<u>43,851</u>	<u>0</u>	<u>19,350</u>
<b>Fund Cash Balances January 1</b>	<u>238,669</u>	<u>73,801</u>	<u>81,688</u>	<u>394,158</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$214,168</b></u>	<u><b>\$117,652</b></u>	<u><b>\$81,688</b></u>	<u><b>\$413,508</b></u>

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1998**

**Operating Cash Receipts:**

Total Operating Cash Receipts                      \$0

**Operating Cash Disbursements:**

Total Operating Cash Disbursements                      0

Operating Income/(Loss)                      0

Cash Balances, January 1                      1,000

**Cash Balances, December 31**                      **\$1,000**

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Taxes	\$19,312	\$72,741	\$0	\$92,053
Charges for Services	0	9,317	0	9,317
Licenses, Permits and Fees	127,242	0	0	127,242
Intergovernmental Receipts	25,499	75,480	0	100,979
Interest	3,781	6,769	0	10,550
Other Revenue	803	3,006	0	3,809
	<u>176,637</u>	<u>167,313</u>	<u>0</u>	<u>343,950</u>
<b>Total Cash Receipts</b>				
	<u>176,637</u>	<u>167,313</u>	<u>0</u>	<u>343,950</u>
<b>Cash Disbursements:</b>				
General Government	85,126	0	0	85,126
Public Safety	0	57,534	0	57,534
Public Works	0	75,187	0	75,187
Capital Outlay	0	40,430	78,312	118,742
	<u>85,126</u>	<u>173,151</u>	<u>78,312</u>	<u>336,589</u>
<b>Total Disbursements</b>				
	<u>85,126</u>	<u>173,151</u>	<u>78,312</u>	<u>336,589</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>91,511</u>	<u>(5,838)</u>	<u>(78,312)</u>	<u>7,361</u>
<b>Fund Cash Balances January 1</b>	<u>147,158</u>	<u>79,639</u>	<u>160,000</u>	<u>386,797</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$238,669</u></u>	<u><u>\$73,801</u></u>	<u><u>\$81,688</u></u>	<u><u>\$394,158</u></u>

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1997**

**Operating Cash Receipts:**

Total Operating Cash Receipts \_\_\_\_\_ \$0

**Operating Cash Disbursements:**

Total Operating Cash Disbursements \_\_\_\_\_ 0

Operating Income/(Loss) \_\_\_\_\_ 0

Cash Balances, January 1 \_\_\_\_\_ 1,000

**Cash Balances, December 31** **\_\_\_\_\_ \$1,000**

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999, 1998, AND 1997**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Township of Hopewell, Perry 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 maintenance of roads and fire protection.

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.

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

**C. Cash and Investments**

Certificates of Deposit are valued at cost.

**D. Fund Accounting**

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

**1. General Fund**

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

**2. Special Revenue Funds**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999, 1998, AND 1997**  
**(Continued)**

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

**D. Fund Accounting (Continued)**

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

Road and Bridge Fund- This fund receives property tax money to maintain Township roads and bridges.

Fire District Fund-This fund receives property tax money to provide fire protection.

**3. Capital Project Fund**

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:

Capital Equipment Fund- This fund was used to accumulate monies to purchase a fire truck.

**4. Fiduciary Fund (Trust and Agency Funds)**

This fund is used to account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary funds:

Melick Trust Fund- This fund maintains the corpus of a trust established for the care of the Township's cemetery.

**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 commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 1999, 1998, and 1997 budgetary activity appears in Note 3.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999, 1998, AND 1997**  
**(Continued)**

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

**F. Property, Plant and Equipment**

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

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

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

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Demand deposits	\$344,332	\$393,508	\$374,158
Certificates of deposit	<u>1,000</u>	<u>21,000</u>	<u>21,000</u>
Total deposits	<u>345,332</u>	<u>414,508</u>	<u>395,158</u>

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999, December 31, 1998, and December 31, 1997 as follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 43,363	\$ 243,329	\$ 199,966
Special Revenue	173,935	198,858	24,923
Capital Project	40,000	20,000	(\$20,000)
Total	<u>\$ 257,298</u>	<u>\$ 462,187</u>	<u>\$ 204,889</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 261,084	\$ 226,840	\$ 34,244
Special Revenue	288,033	204,781	83,252
Capital Project	121,688	99,742	\$21,946
Total	<u>\$ 670,805</u>	<u>\$ 531,363</u>	<u>\$ 139,442</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999, 1998, AND 1997**  
**(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 94,680	\$ 213,767	\$ 119,087
Special Revenue	158,232	174,028	15,796
Capital Project	40,000	0	(\$40,000)
Total	<u>\$ 292,912</u>	<u>\$ 387,795</u>	<u>\$ 94,883</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 406,804	\$ 238,268	\$ 168,536
Special Revenue	198,834	130,177	68,657
Capital Project	121,688	0	\$121,688
Total	<u>\$ 727,326</u>	<u>\$ 368,445</u>	<u>\$ 358,881</u>

1997 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 113,070	\$ 176,637	\$ 63,567
Special Revenue	159,695	167,313	7,618
Capital Project	40,000	0	(\$40,000)
Total	<u>\$ 312,765</u>	<u>\$ 343,950</u>	<u>\$ 31,185</u>

1997 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 259,928	\$ 85,126	\$ 174,802
Special Revenue	239,334	173,151	66,183
Capital Project	200,000	78,312	\$121,688
Total	<u>\$ 699,262</u>	<u>\$ 336,589</u>	<u>\$ 362,673</u>

**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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999, 1998, AND 1997**  
**(Continued)**

**4. PROPERTY TAX (Continued)**

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

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

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

**5. RETIREMENT SYSTEMS**

The Township's elected officials and 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. For 1999, 1998, and 1997, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

**6. RISK MANAGEMENT**

The Township is a member of the Ohio Township Association Risk Management Authority (OTARMA). The OTARMA assumes the risk of loss up to the limits of the Township's policy. The OTARMA may assess supplemental premiums. The following risks are covered by the OTARMA:

- General property and liability
- Wrongful acts
- Vehicles

The Township has secured public official's bonds through a private carrier.

The Township provides medical insurance to the full-time employee through a private carrier.

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

743 B East State Street  
Athens Mall  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
www.auditor.state.oh.us

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

Hopewell Township  
Perry County  
4692 Hopewell- Indian Road  
Glenford, Ohio 43739

To the Board of Trustees:

We have audited the accompanying financial statements of Hopewell Township, Perry County, Ohio (the Township), as of and for the years ended December 31, 1999, 1998, and 1997, and have issued our report thereon dated March 14, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 1999-41064-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated March 14, 2000.

**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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated March 14, 2000.

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

This report is intended for the information and use of the management and 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

March 14, 2000

**SCHEDULE OF FINDINGS  
DECEMBER 31, 1999, 1998, and 1997**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 1999-41064-001**

**Noncompliance Citation**

**Ohio Administrative Code Sec. 117-3-11** requires that each Township shall maintain an appropriation ledger which shall contain a separate account for each type of appropriation, as prescribed in Section 117-3-04 of the Ohio Administrative Code.

The Township did not maintain an appropriation ledger. This could allow errors and/or irregularities to occur and remain undetected for an extended period of time.

We recommend the Township prepare and maintain appropriation ledgers.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**HOPEWELL TOWNSHIP**

**PERRY 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  
MAY 9, 2000**