



**Auditor of State  
Betty Montgomery**



GOOD HOPE TOWNSHIP  
HOCKING COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Good Hope Township  
Hocking County  
26885 Darl Road  
Rockbridge, Ohio 43149

To the Board of Trustees:

We have audited the accompanying financial statements of Good Hope Township, Hocking County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002. 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. The Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. 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 Good Hope Township, Hocking County, as of December 31, 2003 and 2002, 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 August 4, 2004 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.

Good Hope Township  
Hocking County  
Independent Accountants' Report  
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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 Section 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

August 4, 2004

**GOOD HOPE TOWNSHIP  
HOCKING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$ 40,287	\$ 101,990	\$ 43,094	\$ 185,371
Intergovernmental	25,125	83,050	3,759	111,934
Charges for Services		11,000		11,000
Earnings on Investments	714	102		816
Other Revenue		9,805		9,805
	<u>66,126</u>	<u>205,947</u>	<u>46,853</u>	<u>318,926</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
General Government	79,934		1,084	81,018
Public Safety		28,740		28,740
Public Works		150,986		150,986
Human Services		2,312		2,312
Conservation - Recreation		330		330
Debt Service:				
Redemption of Principal		2,581		2,581
Interest and Fiscal Charges		107		107
Capital Outlay		47,317	212,407	259,724
	<u>79,934</u>	<u>232,373</u>	<u>213,491</u>	<u>525,798</u>
<b>Total Cash Disbursements</b>				
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>(13,808)</u>	<u>(26,426)</u>	<u>(166,638)</u>	<u>(206,872)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds from Sale of Public Debt:				
Sale of Notes			172,407	172,407
Other Sources	46			46
	<u>46</u>			<u>172,453</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(13,762)</u>	<u>(26,426)</u>	<u>5,769</u>	<u>(34,419)</u>
<b>Fund Cash Balances, January 1</b>	<u>51,497</u>	<u>82,907</u>		<u>134,404</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$ 37,735</b></u>	<u><b>\$ 56,481</b></u>	<u><b>\$ 5,769</b></u>	<u><b>\$ 99,985</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$ 0</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 0</b></u>

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

**GOOD HOPE TOWNSHIP  
HOCKING 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>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$ 38,138	\$ 98,620	\$	\$ 136,758
Intergovernmental	25,766	77,716		103,482
Charges for Services		11,000		11,000
Earnings on Investments	1,664	398		2,062
Other Revenue	1,039			1,039
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	66,607	187,734	0	254,341
<b>Cash Disbursements:</b>				
Current:				
General Government	79,883			79,883
Public Safety		22,995		22,995
Public Works	1,483	132,414		133,897
Debt Service:				
Redemption of Principal		4,475		4,475
Interest and Fiscal Charges		234		234
Capital Outlay		14,247	11,175	25,422
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	81,366	174,365	11,175	266,906
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	(14,759)	13,369	(11,175)	(12,565)
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds from Sale of Public Debt:				
Sale of Notes			11,175	11,175
Transfers-In	36,355			36,355
Transfers-Out			(36,355)	(36,355)
Total Other Financing Receipts/(Disbursements)	<hr/>	<hr/>	<hr/>	<hr/>
	36,355	0	(25,180)	11,175
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	21,596	13,369	(36,355)	(1,390)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>	<hr/>
	29,901	69,538	36,355	135,794
<b>Fund Cash Balances, December 31</b>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>\$ 51,497</b>	<b>\$ 82,907</b>	<b>\$ 0</b>	<b>\$ 134,404</b>
Reserve for Encumbrances, December 31	<hr/>	<hr/>	<hr/>	<hr/>
	<b>\$ 2,637</b>	<b>\$ 4,439</b>	<b>\$ 0</b>	<b>\$ 7,076</b>

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



**GOOD HOPE TOWNSHIP  
HOCKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Good Hope Township, Hocking 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 and a publicly-elected Clerk. The Township provides services that include road and bridge maintenance 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. 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**

The Township Clerk invests all available funds of the Township in an interest-bearing checking account.

**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 that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

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

**GOOD HOPE TOWNSHIP  
HOCKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(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 for constructing, maintaining and repairing Township roads and bridges.

*Fire District Fund* - This fund receives property tax money to provide fire protection to the residents of the Township.

**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:

*Bond (Note) Retirement Fund* – This fund receives tax revenue for the repayment of debt incurred by the Township.

**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. 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 all commitments required by Ohio law.

A summary of 2003 and 2002 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.

**GOOD HOPE TOWNSHIP  
HOCKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

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

**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.

**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 cash at December 31 was as follows:

	2003	2002
Demand deposits	\$ 99,985	\$ 134,404

**Deposits:** Deposits are either (1) insured by the Federal Deposit Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Township.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2003 and 2002 follows:

**2003 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 67,893	\$ 66,172	\$ (1,721)
Special Revenue	181,673	205,947	24,274
Debt Services	43,447	219,260	175,813
Total	\$ 293,013	\$ 491,379	\$ 198,366

**2003 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 122,028	\$ 79,934	\$ 42,094
Special Revenue	268,359	232,373	35,986
Debt Service	43,447	213,491	(170,044)
Total	\$ 433,834	\$ 525,798	\$ (91,964)

**2002 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 76,262	\$ 102,962	\$ 26,700
Special Revenue	171,471	187,734	16,263
Debt Service	0	11,175	11,175
Total	\$ 247,733	\$ 301,871	\$ 54,138

**GOOD HOPE TOWNSHIP  
HOCKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 106,240	\$ 84,003	\$ 22,237
Special Revenue	243,983	178,804	65,179
Debt Service	36,355	47,530	(11,175)
Total	\$ 386,578	\$ 310,337	\$ 76,241

Expenditures exceeded appropriations in the Debt Service Fund in both 2002 and 2003, 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, 2003 was as follows:

	Principal	Interest
General Obligation Note - Truck	\$ 8,594	4.00%
General Obligation Note - Fire Truck	161,576	4.00%
General Obligation Note - Mower	10,831	4.00%
Total	\$ 181,001	

The Truck note relates to the purchase of 1997 Ford F350 Dump Truck in 2002. The full faith and credit of the Township has been pledged to repay this debt.

The Fire Truck note relates to the purchase of Pierce Manufacturing Fire Truck in 2003. The full faith and credit of the Township has been pledged to repay this debt.

The Mower note relates to the purchase of Boom & Arm Mower in 2003. The full faith and credit of the Township has been pledged to repay this debt.

**GOOD HOPE TOWNSHIP  
HOCKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**5. DEBT (Continued)**

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

Year Ending December 31:	Truck Note	Fire Truck Note	Mower Note
2004	\$ 2,523	\$ 32,315	\$ 3,610
2005	2,503	37,486	3,899
2006	2,414	36,193	3,755
2007	2,324	34,900	
2008		33,608	
Total	<u>\$ 9,764</u>	<u>\$ 174,502</u>	<u>\$ 11,264</u>

**6. RETIREMENT SYSTEM**

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 2003 and 2002, members of 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 employer contributions required through December 31, 2003.

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

- ▶ General liability and casualty;
- ▶ Public officials' liability;
- ▶ Vehicles; and
- ▶ Property.

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## **Auditor of State Betty Montgomery**

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

Good Hope Township  
Hocking County  
26885 Darl Road  
Rockbridge, Ohio 43149

To the Board of Trustees:

We have audited the financial statements of Good Hope Township, Hocking County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated August 4, 2004, wherein we noted that the Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 2003-001 to 2003-003. We also noted certain immaterial instances of noncompliance that we have reported to the Township's management in a separate letter dated August 4, 2004.

#### **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 matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the Township's management in a separate letter dated August 4, 2004.

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Good Hope Township  
Hocking County  
Independent Accountants' Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

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.

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

**Betty Montgomery**  
Auditor of State

August 4, 2004



**GOOD HOPE TOWNSHIP  
HOCKING COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 2003-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5575.01(A) states that in the maintenance and repair of roads, the Board of Trustees may proceed either by contract or force account. When the Board of Trustees proceeds by contract, if the amount involved exceeds \$15,000 (\$45,000 after June 30, 2003), it shall be let to the lowest responsible bidder.

After June 30, 2003, when the Board of Trustees proceeds by force account, the Board of Trustees shall cause the County Engineer to complete the force account assessment form for road maintenance or repair projects that exceed \$15,000. Prior to June 30, 2003, no such requirement was in effect.

The Township paid Asphalt Materials, Inc., \$27,087 in 2002 for materials relating to the chip and seal of Township roads. The Township also paid Clinton Stone, Inc., \$18,304 in 2002, and Shelly Materials, Inc., \$26,502 in 2002, and \$30,233 in 2003, regarding road materials for the ongoing maintenance and repair of Township roads. There was no evidence provided that proper bidding procedures were followed.

We recommend the Township implement procedures for all road maintenance and repair projects in excess of \$15,000 to ensure compliance with this Section. This would include seeking the County Engineer's completion of the force account assessment form for maintenance and repair force account projects estimated to exceed \$15,000 or the competitive bidding of maintenance and repair projects that exceed \$45,000. All such records should be retained by the Township.

**FINDING NUMBER 2003-002**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(D) states no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority (Board of Trustees) can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

**GOOD HOPE TOWNSHIP  
HOCKING COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2003-002 (Continued)**

**Noncompliance Citation (Continued)**

**Ohio Rev. Code Section 5705.41(D) (Continued):**

Amounts of less than \$100 for counties, or less than \$1,000 (\$3,000 after April 7, 2003) for other political subdivisions, may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Fifty percent (50%) of the expenditures tested in 2002 and forty percent (40%) of the expenditures tested in 2003 did not have the prior certification of the Township Clerk and neither of the above exceptions had been met.

We recommend the Township's employees and officials obtain the prior certification of the Township Clerk prior to a commitment being incurred.

**FINDING NUMBER 2003-003**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been properly appropriated.

Expenditures exceeded appropriations in the following fund as of December 31, 2002:

Fund	Total Appropriations	Budgetary Basis Expenditures	Variance
Debt Service	\$ 36,355	\$ 47,530	\$ (11,175)

Expenditures exceeded appropriations in the following fund as of December 31, 2003:

Fund	Total Appropriations	Budgetary Basis Expenditures	Variance
Debt Service	\$ 43,447	\$ 213,491	\$ (170,044)

The Township Clerk should not certify the availability of funds and should deny payment requests exceeding appropriations. The Township Clerk may request the Board of Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

**GOOD HOPE TOWNSHIP  
HOCKING COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2003 AND 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2001-40737-001	A material noncompliance citation was issued under Ohio Rev. Code Section 5705.41(D) for not properly encumbering expenditures.	No	Not Corrected:  This issue is repeated in the current audit Schedule of Findings as finding 2003-002.





**Auditor of State  
Betty Montgomery**

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**GOOD HOPE TOWNSHIP  
HOCKING 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  
NOVEMBER 4, 2004**