



**Auditor of State  
Betty Montgomery**



**CARLISLE TOWNSHIP  
LORAIN COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Carlisle Township  
Lorain County  
11969 LaGrange Road  
LaGrange, Ohio 44050

To the Board of Trustees:

We have audited the accompanying financial statements of Carlisle Township, Lorain County, Ohio, (the Township) as of and for the years ended December 31, 2003 and December 31, 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 audits 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 §117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11 (B) and 115.56 mandate the Auditor of State to audit Ohio governments.

We believe that our audits provide a reasonable basis for our opinion.

As described 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 Carlisle Township, Lorain County, Ohio, as of December 31, 2003 and December 31, 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 April 16, 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 audits.

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.

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

**Betty Montgomery**  
Auditor of State

April 16, 2004

**CARLISLE TOWNSHIP  
LORAIN 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, 2003**

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Agency	
<b>Cash Receipts:</b>						
Local Taxes	\$266,415	\$588,614	\$0	\$0	\$0	\$855,029
Intergovernmental	377,076	190,504	0	35,329	0	602,909
Special Assessments	0	4,155	0	0	0	4,155
Licenses, Permits, and Fees	108,487	2,108	0	0	362	110,957
Earnings on Investments	31,245	771	0	0	0	32,016
Other Revenue	20,945	8,119	0	0	0	29,064
<b>Total Cash Receipts</b>	<b>804,168</b>	<b>794,271</b>	<b>0</b>	<b>35,329</b>	<b>362</b>	<b>1,634,130</b>
<b>Cash Disbursements:</b>						
Current:						
General Government	439,369	0	0	0	0	439,369
Public Safety	213,078	242,486	0	0	0	455,564
Public Works	29,369	225,571	0	0	0	254,940
Health	32,627	2,503	0	0	0	35,130
Conservation - Recreation	35,770	0	0	0	0	35,770
Miscellaneous	0	0	0	0	362	362
Debt Service:						
Redemption of Principal	0	0	200,000	0	0	200,000
Interest and Fiscal Charges	0	0	92,520	0	0	92,520
Capital Outlay	100,998	178,495	0	748,371	0	1,027,864
<b>Total Cash Disbursements</b>	<b>851,211</b>	<b>649,055</b>	<b>292,520</b>	<b>748,371</b>	<b>362</b>	<b>2,541,519</b>
Total Receipts Over/(Under) Disbursements	(47,043)	145,216	(292,520)	(713,042)	0	(907,389)
<b>Other Financing Receipts and (Disbursements):</b>						
Transfers-In	0	10,000	292,520	0	0	302,520
Transfers-Out	(10,000)	(292,520)	0	0	0	(302,520)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(10,000)</b>	<b>(282,520)</b>	<b>292,520</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	(57,043)	(137,304)	0	(713,042)	0	(907,389)
Fund Cash Balances, January 1	1,745,410	401,483	0	810,744	0	2,957,637
<b>Fund Cash Balances, December 31</b>	<b>\$1,688,367</b>	<b>\$264,179</b>	<b>\$0</b>	<b>\$97,702</b>	<b>\$0</b>	<b>\$2,050,248</b>
Reserve for Encumbrances, December 31	\$0	\$0	\$0	\$0	\$0	\$0

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

**CARLISLE TOWNSHIP  
LORAIN 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, 2002**

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Agency	
<b>Cash Receipts:</b>						
Local Taxes	\$262,704	\$581,054	\$0	\$0	\$0	\$843,758
Intergovernmental	522,450	200,987	0	0	0	723,437
Special Assessments	0	4,022	0	0	0	4,022
Licenses, Permits, and Fees	95,653	2,820	0	0	450	98,923
Earnings on Investments	38,423	1,524	0	5,959	0	45,906
Other Revenue	22,132	17,772	0	0	0	39,904
<b>Total Cash Receipts</b>	<b>941,362</b>	<b>808,179</b>	<b>0</b>	<b>5,959</b>	<b>450</b>	<b>1,755,950</b>
<b>Cash Disbursements:</b>						
Current:						
General Government	378,181	0	0	0	0	378,181
Public Safety	120,914	261,325	0	0	0	382,239
Public Works	24,198	246,400	0	0	0	270,598
Health	25,280	3,800	0	0	0	29,080
Conservation - Recreation	7,699	0	0	0	0	7,699
Miscellaneous	0	0	0	0	498	498
Debt Service:						
Redemption of Principal	0	0	115,000	0	0	115,000
Interest and Fiscal Charges	0	0	35,908	0	0	35,908
Capital Outlay	12,310	94,322	0	1,399,349	0	1,505,981
<b>Total Cash Disbursements</b>	<b>568,582</b>	<b>605,847</b>	<b>150,908</b>	<b>1,399,349</b>	<b>498</b>	<b>2,725,184</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>372,780</b>	<b>202,332</b>	<b>(150,908)</b>	<b>(1,393,390)</b>	<b>(48)</b>	<b>(969,234)</b>
<b>Other Financing Receipts and (Disbursements):</b>						
Proceeds from Sale of Public Debt:						
Sale of Bonds	0	0	0	2,200,000	0	2,200,000
Transfers-In	0	0	150,908	0	0	150,908
Advances-In	58,599	58,599	0	0	0	117,198
Transfers-Out	0	(150,908)	0	0	0	(150,908)
Advances-Out	(58,599)	(58,599)	0	0	0	(117,198)
Other Sources	0	0	0	4,134	0	4,134
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>0</b>	<b>(150,908)</b>	<b>150,908</b>	<b>2,204,134</b>	<b>0</b>	<b>2,204,134</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	372,780	51,424	0	810,744	(48)	1,234,900
Fund Cash Balances, January 1	1,372,630	350,059	0	0	48	1,722,737
<b>Fund Cash Balances, December 31</b>	<b>\$1,745,410</b>	<b>\$401,483</b>	<b>\$0</b>	<b>\$810,744</b>	<b>\$0</b>	<b>\$2,957,637</b>
Reserve for Encumbrances, December 31	\$262	\$22,526	\$0	\$800,651	\$0	\$823,439

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

**CARLISLE TOWNSHIP  
LORAIN COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Carlisle Township, Lorain County, Ohio, (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's police protection is provided by the Lorain County Sheriff's Department.

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 included in fund cash balances. 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.

The investment in STAR Ohio (The State of Ohio 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.

**CARLISLE TOWNSHIP  
LORAIN 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**

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 to pay for constructing, maintaining and repairing Township roads.

*Fire Levy Fund* - This fund receives property tax money used to provide fire protections and emergency medical services.

**3. Debt Service Fund**

The Debt Service Fund is used to accumulate resources for the payment of Township debt.

**4. Capital Project Fund**

These funds are 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:

*Issue II Fund* – This fund accounts for Issue II grants received from the State of Ohio for Township road projects.

**5. Fiduciary Funds (Agency Funds)**

These funds are used to account for funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary fund:

*Commercial Building Permits Fund* – This fund is used to collect and remit a three percent assessment of permit fees to the Board of Building Standards.

**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, 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.

**CARLISLE TOWNSHIP  
LORAIN COUNTY**

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

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

**E. Budgetary Process (Continued)**

**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 re-appropriated.

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 capital outlay 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.

**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:

	<u>2003</u>	<u>2002</u>
Demand deposits	\$1,998,222	\$2,248,078
STAR Ohio	52,026	709,559
Total deposits and investments	<u>\$2,050,248</u>	<u>\$2,957,637</u>

**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.

**CARLISLE TOWNSHIP  
LORAIN COUNTY**

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

**3. BUDGETARY ACTIVITY**

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

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$562,801	\$804,168	\$241,367
Special Revenue	903,331	804,271	(99,060)
Debt Service	325,000	292,520	(32,480)
Capital Projects	35,329	35,329	0
Agency	400	362	(38)
Total	\$1,826,861	\$1,936,650	\$109,789

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$951,915	\$861,211	\$90,704
Special Revenue	1,036,007	941,575	94,432
Debt Service	292,520	292,520	0
Capital Projects	846,073	748,371	97,702
Agency	400	362	38
Total	\$3,126,915	\$2,844,039	\$282,876

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$876,316	\$999,961	\$123,645
Special Revenue	851,734	866,778	15,044
Debt Service	150,908	150,908	0
Capital Projects	2,210,134	2,210,093	(41)
Agency	500	450	(50)
Total	\$4,089,592	\$4,228,190	\$138,598

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$959,867	\$627,443	\$332,424
Special Revenue	933,259	837,880	95,379
Debt Service	150,908	150,908	0
Capital Projects	2,200,000	2,200,000	0
Agency	524	498	26
Total	\$4,244,558	\$3,816,729	\$427,829

**CARLISLE TOWNSHIP  
LORAIN COUNTY**

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

**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 Rate
Fire Station Construction Bonds	\$1,885,000	2.2% - 5.25%

The fire station construction bonds were issued to finance the construction of a new fire station to be used by the Township's Fire and EMS Department. The bonds are collateralized solely by the Township's taxing authority.

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

	Fire Station Construction Bonds
Year ending December 31:	
2004	\$292,320
2005	290,760
2006	293,410
2007	295,050
2008	293,550
2009 - 2011	862,950
Total	\$2,328,040

**CARLISLE TOWNSHIP  
LORAIN COUNTY**

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

**6. RETIREMENT SYSTEM**

Township employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. 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 2003 and 2002, members of OPERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2003 and 2002. The Township has paid all contributions required through December 31, 2003.

**7. RISK MANAGEMENT**

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.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. 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, from the General Reinsurance Corporation.

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 \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures losses exceeding \$10,000 if the annual aggregate is reached and all specific losses exceeding \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

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.

**CARLISLE TOWNSHIP  
LORAIN COUNTY**

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

**7. RISK MANAGEMENT (Continued)**

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2002 and 2001 (the latest information available):

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$23,757,036	\$23,703,776
Liabilities	<u>(9,197,512)</u>	<u>(9,379,003)</u>
Retained earnings	<u>\$14,559,524</u>	<u>\$14,324,773</u>

<u>Property Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$6,596,996	\$5,011,131
Liabilities	<u>(1,204,326)</u>	<u>(647,667)</u>
Retained earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>

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## Auditor of State Betty Montgomery

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

Carlisle Township  
Lorain County  
11969 LaGrange Road  
LaGrange, Ohio 44050

To the Board of Trustees:

We have audited the financial statements of Carlisle Township, Lorain County, Ohio, (the Township) as of and for the years ended December 31, 2003 and December 31, 2002, and have issued our report thereon dated April 16, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated April 16, 2004.

#### 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. 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.

Lausche Building / 615 Superior Ave., NW / Twelfth Floor / Cleveland, OH 44113-1801  
Telephone: (216) 787-3665 (800) 626-2297 Fax: (216) 787-3361  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

Carlisle Township  
Lorain County  
Independent Accountants' Report on Compliance and on Internal Control  
Required By *Government Auditing Standards*  
Page 2

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 April 16, 2004.

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

April 16, 2004



**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**CARLISLE TOWNSHIP**

**LORAIN 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 27, 2004**