



**Auditor of State  
Betty Montgomery**



WELLINGTON TOWNSHIP  
LORAIN COUNTY

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Board of Trustees  
Wellington Township  
Lorain County  
115 Willard Memorial Square  
Wellington, Ohio 44090

We have audited the accompanying financial statements of Wellington 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 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 § 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 audit provide a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserve for encumbrances of Wellington Township, Lorain County, Ohio as of December 31, 2003 and December 31, 2002, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 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.

This report is intended solely for the information and use of the audit committee, management, the Board of Trustees and other officials authorized to receive this report under Ohio Revised Code § 117.26, 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

October 4, 2004

**WELLINGTON TOWNSHIP  
LORAIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND CERTAIN FIDUCIARY 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>	<u>Capital Projects</u>	<u>Fiduciary Fund</u>	
<b>Cash Receipts:</b>						
Local Taxes	\$35,430	\$101,383	\$0	\$0	\$0	\$136,813
Intergovernmental	59,082	55,984	2	55,632	0	170,700
Licenses, Permits, and Fees	2,315	0	0	0	0	2,315
Earnings on Investments	13,767	234	0	0	0	14,001
Other Revenue	3,375	13,800	0	0	0	17,175
<b>Total Cash Receipts</b>	<u>113,969</u>	<u>171,401</u>	<u>2</u>	<u>55,632</u>	<u>0</u>	<u>341,004</u>
<b>Cash Disbursements:</b>						
Current:						
General Government	76,239	33,013	0	0	0	109,252
Public Safety	0	154,249	0	0	0	154,249
Public Works	2,698	0	0	0	0	2,698
Health	17,880	0	0	0	0	17,880
Debt Service:						
Redemption of Principal	0	0	30,000	0	0	30,000
Interest and Fiscal Charges	0	0	8,213	0	0	8,213
Capital Outlay	77,280	0	0	55,632	0	132,912
<b>Total Cash Disbursements</b>	<u>174,097</u>	<u>187,262</u>	<u>38,213</u>	<u>55,632</u>	<u>0</u>	<u>455,204</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(60,128)</u>	<u>(15,861)</u>	<u>(38,211)</u>	<u>0</u>	<u>0</u>	<u>(114,200)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(60,128)	(15,861)	(38,211)	0	0	(114,200)
Fund Cash Balances, January 1	468,676	122,373	656,407	0	10	1,247,466
<b>Fund Cash Balances, December 31</b>	<u><u>\$408,548</u></u>	<u><u>\$106,512</u></u>	<u><u>\$618,196</u></u>	<u><u>\$0</u></u>	<u><u>\$10</u></u>	<u><u>\$1,133,266</u></u>
Reserve for Encumbrances, December 31	<u><u>\$0</u></u>	<u><u>\$4,611</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$4,611</u></u>

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

**WELLINGTON TOWNSHIP  
LORAIN COUNTY**

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

	Governmental Fund Types					Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Fiduciary Fund	
<b>Cash Receipts:</b>						
Local Taxes	\$34,238	\$80,716	\$8,881	\$0	\$0	\$123,835
Intergovernmental	127,780	95,328	2,848	50,606	0	276,562
Licenses, Permits, and Fees	2,075	0	0	0	0	2,075
Earnings on Investments	13,367	92	0	0	0	13,459
Other Revenue	90,693	0	0	0	0	90,693
<b>Total Cash Receipts</b>	<b>268,153</b>	<b>176,136</b>	<b>11,729</b>	<b>50,606</b>	<b>0</b>	<b>506,624</b>
<b>Cash Disbursements:</b>						
Current:						
General Government	75,855	35,454	190	0	0	111,499
Public Works	2,846	130,862	0	0	0	133,708
Debt Service:						
Redemption of Principal	0	0	30,000	0	0	30,000
Interest and Fiscal Charges	0	0	10,950	0	0	10,950
Capital Outlay	7,728	0	0	50,606	0	58,334
<b>Total Cash Disbursements</b>	<b>86,429</b>	<b>166,316</b>	<b>41,140</b>	<b>50,606</b>	<b>0</b>	<b>344,491</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>181,724</b>	<b>9,820</b>	<b>(29,411)</b>	<b>0</b>	<b>0</b>	<b>162,133</b>
<b>Other Financing Receipts and (Disbursements):</b>						
Transfers-In	0	0	0	0	10	10
Transfers-Out	(10)	0	0	0	0	(10)
Other Sources	26,641	0	0	0	0	26,641
Other Uses	0	(4,971)	(7,896)	0	0	(12,867)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>26,631</b>	<b>(4,971)</b>	<b>(7,896)</b>	<b>0</b>	<b>10</b>	<b>13,774</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>208,355</b>	<b>4,849</b>	<b>(37,307)</b>	<b>0</b>	<b>10</b>	<b>175,907</b>
Fund Cash Balances, January 1	260,321	117,524	693,714	0	0	1,071,559
<b>Fund Cash Balances, December 31</b>	<b>\$468,676</b>	<b>\$122,373</b>	<b>\$656,407</b>	<b>\$0</b>	<b>\$10</b>	<b>\$1,247,466</b>
Reserve for Encumbrances, December 31	\$75,810	\$5,700	\$0	\$0	\$0	\$81,510

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



**WELLINGTON TOWNSHIP  
LORAIN COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Wellington 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, and the Township is member of the Wellington Community Fire District which provides fire services and the South Lorain County Ambulance District which provides ambulance services. The Township is associated with the following organizations: the South Lorain County Ambulance District; the Wellington Union Cemetery Association; the Wellington Community Fire District; the South Lorain County Historical Society; and the Herrick Memorial Library. One of the Township Trustees serves on the Board for the South Lorain County Ambulance District, Wellington Union Cemetery Association, and Wellington Community Fire District. The Township Trustees appoint a board member to the Historical Society and the Library.

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.

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.

**WELLINGTON TOWNSHIP  
LORAIN COUNTY**

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

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

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

**3. Debt Service Fund**

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

**4. Capital Project Funds**

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 funds:

*Issue II Fund* – Issue II funds are received from the State of Ohio and are used to repair or reconstruct Township roads.

**5. Fiduciary Fund**

This fund is used to account for monies belonging to other individuals or governmental entities.

*Fire Insurance Fund* – This fund is used to accumulate insurance proceeds to be held for removal, repairing or securing structures damaged by fire pursuant to the provisions of Ohio Rev. Code Section 3929.86.

**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.

**WELLINGTON TOWNSHIP  
LORAIN COUNTY**

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

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

**E. Budgetary Process (Continued)**

**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.

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.

**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:

	2003	2002
Demand deposits	\$71,097	(\$5,209)
Certificate of Deposits	1,062,169	492,675
Total deposits	1,133,266	487,466
Repurchase agreement	0	760,000
Total investments	0	760,000
Total deposits and investments	\$1,133,266	\$1,247,466

**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 repurchase agreements are uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the Township's name.

**WELLINGTON TOWNSHIP  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND DECEMBER 31, 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	\$125,952	\$113,969	(\$11,983)
Special Revenue	195,495	171,401	(24,094)
Debt Service	0	2	2
Capital Projects	53,152	55,632	2,480
Fiduciary	5,000	0	(5,000)
Total	\$379,599	\$341,004	(\$38,595)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$247,074	\$174,097	\$72,977
Special Revenue	317,869	191,873	125,996
Debt Service	656,406	38,213	618,193
Capital Projects	53,152	55,632	(2,480)
Fiduciary	5,010	0	5,010
Total	\$1,279,511	\$459,815	\$819,696

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$126,026	\$294,794	\$168,768
Special Revenue	184,095	176,136	(7,959)
Debt Service	22,167	11,729	(10,438)
Capital Projects	680,000	50,606	(629,394)
Fiduciary	10	10	0
Total	\$1,012,298	\$533,275	(\$479,023)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$283,649	\$162,249	\$121,400
Special Revenue	296,647	176,987	119,660
Debt Service	707,985	49,036	658,949
Capital Projects	68,000	50,606	17,394
Fiduciary	0	0	0
Total	\$1,356,281	\$438,878	\$917,403

Ohio Revised Code Section 5705.41(B) prohibits budgetary expenditures from exceeding appropriation authority. This occurred in 2003 for the Capital Projects Fund.

**WELLINGTON TOWNSHIP  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND DECEMBER 31, 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 to the property owners, who must file a list of such property with 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
General Obligation Bonds	\$60,000	5.00%

The Township is the taxing authority for the Herrick Memorial Library and must issue all debt on behalf of the Library. The general obligation bonds are for a Library Improvement Issue.

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

	General Obligation Bonds
Year ending December 31:	
2004	\$35,475
2005	32,738
Total	\$68,213

**WELLINGTON TOWNSHIP  
LORAIN COUNTY**

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

**6. RETIREMENT SYSTEMS**

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

Contribution rates are also prescribed by the Ohio Revised Code. For 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**

**Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio local governments. 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. OTARMA pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, 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 \$100,000 on any specific loss with an annual aggregate of \$1,250,000 for 2002. There is no aggregate for 2003 and future accident years. Beginning in 2003, OTARMA retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding 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 township.

WELLINGTON TOWNSHIP  
LORAIN COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND DECEMBER 31, 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, 2003 and 2002.

<u>Casualty Coverage</u>	<u>2003</u>	<u>2002</u>
Assets	\$27,792,223	\$23,757,036
Liabilities	<u>(11,791,300)</u>	<u>(9,197,512)</u>
Retained earnings	<u>\$16,000,923</u>	<u>\$14,559,524</u>

<u>Property Coverage</u>	<u>2003</u>	<u>2002</u>
Assets	\$6,791,060	\$6,596,996
Liabilities	<u>(750,956)</u>	<u>(1,204,326)</u>
Retained earnings	<u>\$6,040,104</u>	<u>\$5,392,670</u>

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## **Auditor of State Betty Montgomery**

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

Board of Trustees  
Wellington Township  
Lorain County  
115 Willard Memorial Square  
Wellington, Ohio 44090

We have audited the financial statements of Wellington 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 October 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, and 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 tested its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially effect 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 we must report under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the Township's management in a separate letter dated October 4, 2004.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting 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 October 4, 2004.

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Wellington Township  
Lorain 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 the audit committee, 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

October 4, 2004

**WELLINGTON TOWNSHIP  
LORAIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FISCAL YEARS ENDED DECEMBER 31, 2001 AND 2000**

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>
2001-40847-001	ORC 5705.36 Certification of Tax Revenue	Fully Corrected	
2001-40847-002	ORC 5705.41(D) Clerk certifying availability of funds	Partially Corrected	Immaterial violation noted, moved to management letter
2001-40847-003	ORC 5705.41(B) Expenditures exceed appropriations	Partially Corrected	Immaterial violation noted, moved to management letter
2001-40847-004	ORC 133.22 Investment training	Fully Corrected	





**Auditor of State  
Betty Montgomery**

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**WELLINGTON 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  
NOVEMBER 9, 2004**