

**WELLER TOWNSHIP  
RICHLAND COUNTY**

**REPORT ON EXAMINATION OF FINANCIAL  
STATEMENTS FOR THE  
YEARS ENDED DECEMBER 31, 1998 AND 1999**

*J. E. Slaybaugh & Associates, Inc.*  
*Certified Public Accountant*  
*12 East Main Street*  
*Lexington, Ohio 44904*



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Board of Trustees  
Weller Township  
2155 State Route 96  
Ashland, Ohio 44805

We have reviewed the independent auditor's report of Weller Township, Richland County, prepared by J.E. Slaybaugh & Associates, Inc., for the audit period January 1, 1998 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Weller Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

October 18, 2000

**WELLER TOWNSHIP  
RICHLAND COUNTY**

2410 Pavonia E Rd  
Mansfield, Ohio 44903

**ELECTED OFFICIALS  
AS OF DECEMBER 31, 1999**

| <b>NAME</b>    | <b>TITLE</b>   | <b>TERM OF OFFICE</b> | <b>SURETY</b> | <b>AMOUNT</b> | <b>PERIOD</b> |
|----------------|--|-----------------------|---------------|---------------|---------------|
| Roger Fulk     | Trustee Chairman<br>2455 Charles Rd<br>Mansfield, Oh 44903 | 1/1/96 - 12/31/99     | (A)           | \$ 5,000      | (B)           |
| Tom B Oswalt   | Trustee  | 1/1/98-12/31/2001     | (A)           | \$ 5,000      | (B)           |
| Dale Hulit     | Trustee  | 1/1/98-12/31/2001     | (A)           | \$ 5,000      | (B)           |
| Patricia Shoup | Clerk  | 4/1/96-4/1/2000       | (A)           | \$ 5,000      | (B)           |

Statutory Legal Counsel

James J. Mayer  
Richland County Prosecuting Attorney  
38 South Park Avenue  
Mansfield, Ohio 44902

- (A) Ohio Government Risk Management Plan
- (B) Concurrent With Term

WELLER TOWNSHIP  
RICHLAND COUNTY

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*J. E. Slaybaugh & Associates, Inc.*

*12 East Main Street  
Lexington, Ohio 44904*

*Member AICPA  
Member OSCPA*

*John E. Slaybaugh III  
Certified Public Accountant*

INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Weller Township  
Richland County

We have audited the accompanying financial statements of the Weller Township, Richland County, as of and for the years ended December 31, 1998 and 1999, as listed in the table of contents. These financial statements are the responsibility of the Weller 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 Weller Township prepares its financial statements on the cash basis, 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 cash balances of the Weller Township as of December 31, 1998 and 1999, and the revenues it received and expenditures it paid for the year then ended on the basis of accounting prescribed above.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 11, 2000, on our consideration of Weller 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 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.

*J. E. Slaybaugh & Associates, Inc.*  
J.E. Slaybaugh & Associates, Inc.  
Lexington, Ohio  
February 11, 2000

**WELLER TOWNSHIP  
RICHLAND COUNTY**

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

|  | <u>General</u>   | <u>Special<br/>Revenue</u> | <u>(Memorandum<br/>Only)<br/>Total</u> |
|--|------------------|----------------------------|--|
| <b>CASH RECEIPTS:</b>  |                  |                            |  |
| Local Taxes  | \$ 14,419        | \$ 158,317                 | \$ 172,736                             |
| Charges for Services   | 5,968            |                            | 5,968                                  |
| Intergovernmental  | 29,015           | 65,220                     | 94,235                                 |
| Licenses, Permits and Fees   | 1,375            |                            | 1,375                                  |
| Interest   | 3,007            | 840                        | 3,847                                  |
| Miscellaneous  | <u>4,301</u>     | <u>176</u>                 | <u>4,477</u>                           |
| <b>Total Cash Receipts</b>   | <u>58,085</u>    | <u>224,553</u>             | <u>282,638</u>                         |
| <b>CASH DISBURSEMENTS:</b>   |                  |                            |  |
| Current:   |                  |                            |  |
| Public Safety  | 5,025            | 18,996                     | 24,021                                 |
| Public Works   | 64               | 134,660                    | 134,724                                |
| Health   | 470              |                            | 470                                    |
| General Government   | 47,616           |                            | 47,616                                 |
| Capital Outlay   |                  | <u>7,189</u>               | <u>7,189</u>                           |
| <b>Total Program Disbursements</b>   | <u>53,175</u>    | <u>160,845</u>             | <u>214,020</u>                         |
| <b>Total receipts over/(under) program disbursements</b>                                 | <u>4,910</u>     | <u>63,708</u>              | <u>68,618</u>                          |
| <b>Total of Receipts and Other Sources Over<br/>(Under) Disbursements and Other Uses</b> | 4,910            | 63,708                     | 68,618                                 |
| <b>Fund Cash Balances - January 1, 1998</b>  | <u>11,500</u>    | <u>137,001</u>             | <u>148,501</u>                         |
| <b>Fund Cash Balances - December 31, 1998</b>  | <u>\$ 16,410</u> | <u>\$ 200,709</u>          | <u>\$ 217,119</u>                      |

**WELLER TOWNSHIP  
RICHLAND COUNTY**

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

|  | <u>General</u>   | <u>Special<br/>Revenue</u> | <u>Capital<br/>Project</u> | <u>(Memorandum<br/>Only)<br/>Total</u> |
|--|------------------|----------------------------|----------------------------|--|
| <b>CASH RECEIPTS:</b>  |                  |                            |                            |  |
| Local Taxes  | \$ 15,013        | \$ 165,818                 |                            | \$ 180,831                             |
| Charges for Services   | 7,585            |                            |                            | 7,585                                  |
| Intergovernmental  | 37,585           | 66,222                     |                            | 103,807                                |
| Licenses, Permits and Fees   | 1,420            |                            |                            | 1,420                                  |
| Interest   | 6,626            | 1,037                      |                            | 7,663                                  |
| Miscellaneous  | 3,013            |                            |                            | 3,013                                  |
|  | <u>71,242</u>    | <u>233,077</u>             |                            | <u>304,319</u>                         |
| <b>Total Cash Receipts</b>   |                  |                            |                            |  |
| <b>CASH DISBURSEMENTS:</b>   |                  |                            |                            |  |
| Current:   |                  |                            |                            |  |
| Public Safety  | 4,457            | 20,377                     |                            | 24,834                                 |
| Public Works   |                  | 150,861                    |                            | 150,861                                |
| Health   | 480              |                            |                            | 480                                    |
| General Government   | 46,295           |                            |                            | 46,295                                 |
| Capital Outlay   |                  | 3,546                      |                            | 3,546                                  |
|  | <u>51,232</u>    | <u>174,784</u>             |                            | <u>226,016</u>                         |
| <b>Total Program Disbursements</b>   |                  |                            |                            |  |
| <b>Total receipts over/(under) program disbursements</b>                                 | <u>20,010</u>    | <u>58,293</u>              |                            | <u>78,303</u>                          |
| <b>Other Financing Sources (Uses)</b>  |                  |                            |                            |  |
| Operating Transfer In  |                  |                            | 100,000                    | 100,000                                |
| Operating Transfer Out   |                  | (100,000)                  |                            | (100,000)                              |
| <b>Total Other Financing Sources (Uses)</b>  |                  | <u>(100,000)</u>           | <u>100,000</u>             |  |
| <b>Total of Receipts and Other Sources Over<br/>(Under) Disbursements and Other Uses</b> | <u>20,010</u>    | <u>(41,707)</u>            | <u>100,000</u>             | <u>78,303</u>                          |
| <b>Fund Cash Balances - January 1, 1999</b>  | <u>16,410</u>    | <u>200,709</u>             |                            | <u>217,119</u>                         |
| <b>Fund Cash Balances - December 31, 1999</b>  | <u>\$ 36,420</u> | <u>\$ 159,002</u>          | <u>\$ 100,000</u>          | <u>\$ 295,422</u>                      |
| <b>Reserve for Encumbrances</b>  |                  |                            | <u>\$ 100,000</u>          | <u>\$ 100,000</u>                      |

**WELLER TOWNSHIP  
RICHLAND COUNTY**

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL FIDUCIARY FUNDS -  
FOR THE YEAR ENDED DECEMBER 31, 1998

|  | Non-Expendable<br>Trust | (Memorandum<br>Only)<br>Total |
|--|-------------------------|-------------------------------|
| OPERATING RECEIPTS:                            |                         |                               |
| Interest                                       | \$ 503                  | \$ 503                        |
| Total Operating Receipts                       | 503                     | 503                           |
| OPERATING DISBURSEMENTS:                       |                         |                               |
| Salaries                                       | 430                     | 430                           |
| Total Operating Disbursements                  | 430                     | 430                           |
| Operating Income                               | 73                      | 73                            |
| Income Before Operating Transfers and Advances | 73                      | 73                            |
| Fund Cash Balances - January 1, 1998           | 11,470                  | 11,470                        |
| Fund Cash Balances - December 31, 1998         | \$ 11,543               | \$ 11,543                     |



**WELLER TOWNSHIP  
RICHLAND COUNTY**

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

|  | Non-Expendable<br>Trust | (Memorandum<br>Only)<br>Total |
|--|-------------------------|-------------------------------|
| OPERATING RECEIPTS:                            |                         |                               |
| Interest                                       | \$ 424                  | \$ 424                        |
| Total Operating Receipts                       | 424                     | 424                           |
| OPERATING DISBURSEMENTS:                       |                         |                               |
| Salaries                                       | 450                     | 450                           |
| Supplies & Materials                           | 358                     | 358                           |
| Total Operating Disbursements                  | 808                     | 808                           |
| Operating Income                               | (384)                   | (384)                         |
| Income Before Operating Transfers and Advances | (384)                   | (384)                         |
| Fund Cash Balances - January 1, 1999           | 11,543                  | 11,543                        |
| Fund Cash Balances - December 31, 1999         | \$ 11,159               | \$ 11,159                     |

**WELLER TOWNSHIP  
RICHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS**

I. Summary of Significant Accounting Policies

A. Description of the Entity

Weller Township, Richland 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 provides general governmental services, including fire protection services and EMS services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved.)

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

C. Cash and Investments

The Township maintains a demand deposit sweep account and a certificate of deposit 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:

General Fund

The general fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

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, Maintenance and Repair- This fund receives permissive sales tax, gasoline tax and motor vehicle tax money for use in maintaining and repairing Township roads and bridges

Special Levy- This fund receives tax monies for use in paying for fire protection for the Township

Capital Project Fund

The Capital Project Fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Northern Richland County Paving Fund was the only capital project fund established by the Township

D. Budgetary Process

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

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 Township 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.

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.

Encumbrances

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

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

E. Property, Plant and Equipment

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

F. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Township.

2. Equity in Pooled Cash and Investments

The Township maintains a cash and investment 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:

|                          | <u>1999</u>       | <u>1998</u>       |
|--------------------------|-------------------|-------------------|
| Demand Deposits          | \$ 35,843         | \$ 35,000         |
| Certificate of deposit   | 10,000            | 10,000            |
| Sweep Account Investment | <u>260,738</u>    | <u>193,662</u>    |
| Total deposits           | <u>\$ 306,581</u> | <u>\$ 228,662</u> |

Deposits

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

3. Budgetary Activity

Budgetary activity for the years ending December 31 was as follows:

1999 Budgeted vs. Actual Receipts

| <u>Fund Type</u>    | <u>Budgeted Receipts</u> | <u>Actual Receipts</u> | <u>Variance</u>   |
|---------------------|--------------------------|------------------------|-------------------|
| General             | \$ 63,500                | \$ 71,242              | \$ 7,742          |
| Special Revenue     | 226,870                  | 233,077                | 6,207             |
| Capital Projects    | -                        | 100,000                | 100,000           |
| Nonexpendable Trust | <u>800</u>               | <u>424</u>             | <u>(376)</u>      |
| Total               | <u>\$ 291,170</u>        | <u>\$ 404,743</u>      | <u>\$ 113,573</u> |

1999 Budgeted vs. Actual Budgetary Basis Expenditures

| <u>Fund Type</u>    | <u>Appropriation Authority</u> | <u>Budgetary Expenditures</u> | <u>Variance</u>   |
|---------------------|--------------------------------|-------------------------------|-------------------|
| General             | \$ 79,911                      | \$ 51,232                     | \$ 28,679         |
| Special Revenue     | 427,579                        | 274,784                       | 152,795           |
| Nonexpendable Trust | <u>2,343</u>                   | <u>808</u>                    | <u>1,535</u>      |
| Total               | <u>\$ 509,833</u>              | <u>\$ 326,824</u>             | <u>\$ 183,009</u> |

1998 Budgeted vs. Actual Receipts

| <u>Fund Type</u>    | <u>Budgeted Receipts</u> | <u>Actual Receipts</u> | <u>Variance</u>  |
|---------------------|--------------------------|------------------------|------------------|
| General             | \$ 45,000                | \$ 58,085              | \$ 13,085        |
| Special Revenue     | 201,570                  | 224,553                | 22,983           |
| Nonexpendable Trust | <u>475</u>               | <u>503</u>             | <u>28</u>        |
| Total               | <u>\$ 247,045</u>        | <u>\$ 283,141</u>      | <u>\$ 36,096</u> |

1998 Budgeted vs. Actual Budgetary Basis Expenditures

| <u>Fund Type</u>    | <u>Appropriation Authority</u> | <u>Budgetary Expenditures</u> | <u>Variance</u>   |
|---------------------|--------------------------------|-------------------------------|-------------------|
| General             | \$ 56,332                      | \$ 53,175                     | \$ 3,157          |
| Special Revenue     | 288,516                        | 160,845                       | 127,671           |
| Nonexpendable Trust | <u>1,945</u>                   | <u>430</u>                    | <u>1,515</u>      |
| Total               | <u>\$ 346,793</u>              | <u>\$ 214,450</u>             | <u>\$ 132,343</u> |

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Township 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 is due the following June 20.

Public utilities are also taxed on personal 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.

6. Retirement System

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

Contribution rates are also prescribed by the Ohio Revised Code. For 1998 and 1999, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55 % of participant's gross salaries. The Township has paid all contributions required through December 31, 1999.

7. Risk Management

The Township is a member of the Ohio Government Risk Management Plan. The Plan is an unincorporated non-profit association of its members for the purpose of providing its members a jointly administered self-insurance program. The Plan assumes the risk of loss minus the Township's deductible contribution. The following risks are covered by the Plan:

- Comprehensive property and general liability
- Vehicles
- Public official's liability

The Township also provides health insurance to its full-time employee through a private carrier.

8. Year 2000 Issue

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations.

As of February 11, 2000, Weller Township identified the following mission-critical electronic systems and equipment:

The Township leases the Auditor of State's Uniform Accounting Network (UAN) system for its financial operations. The Auditor of State is responsible for remediating these systems and is solely responsible for any costs associated with this project. In December, 1999, the Township installed and tested a version the Auditor of State asserts to be Year 2000 compliant.

Tax collection for the Township is handled by Richland County. The County is responsible for remediating this system, and is solely responsible for any costs associated with this project.

To the best of management's knowledge and belief, as of February 11, 2000, the Township experienced no significant interruption of mission-critical operations or services related to the Year 2000 Issue. However, because of the unprecedented nature of the Year 2000 Issue, matters may yet arise, and parties with whom the Township does business may also experience Year 2000 readiness issues that are as yet, unknown.

*J. E. Slaybaugh & Associates, Inc.*

*12 East Main Street  
Lexington, Ohio 44504*

*Member AICPA  
Member OSCP*

*John E. Slaybaugh III  
Certified Public Accountant*

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees  
Weller Township  
Richland County

We have audited the financial statements of Weller Township, Richland County, as of and for the years ended December 31, 1998 and 1999, and have issued our report thereon dated February 11, 2000.

We conducted our audit in accordance with generally accepted auditing standards and *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.

Compliance

As part of obtaining reasonable assurance about whether Weller Township's financial statements are free of material misstatement, we performed tests of its compliance with certain laws and regulations, 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*.

Internal Control

In planning and performing our audit, we considered Weller 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 structure. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure 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 structure and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the 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.

*J. E. Slaybaugh & Associates, Inc.*

J.E. Slaybaugh & Associates, Inc.  
Lexington, Ohio  
February 11, 2000





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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800-282-0370

Facsimile 614-466-4490

**WELLER TOWNSHIP**

**RICHLAND 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 14, 2000**