

WELLER TOWNSHIP

RICHLAND COUNTY

INDEPENDENT ACCOUNTANTS' REPORT

**FOR THE YEARS ENDED
DECEMBER 31, 2009 AND DECEMBER 31, 2008**

Varney, Fink & Associates, Inc.
Certified Public Accountants



Dave Yost • Auditor of State

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

We have reviewed the *Independent Accountants' Report* of Weller Township, Richland County, prepared by Varney, Fink & Associates, Inc., for the audit period January 1, 2008 through December 31, 2009. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 that reads "Dave Yost".

Dave Yost
Auditor of State

January 27, 2011

This Page is Intentionally Left Blank.

**WELLER TOWNSHIP, OHIO
RICHLAND COUNTY
FOR THE YEARS ENDED
DECEMBER 31, 2009 AND DECEMBER 31, 2008**

TABLE OF CONTENTS

Independent Accountants' Report	1
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances - All Governmental Fund Types for the year ended December 31, 2009	3
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – All Governmental Fund Types for the year ended December 31, 2008	4
Notes to the Financial Statements.....	5
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13
Schedule of Prior Audit Findings and Responses.....	15

INDEPENDENT ACCOUNTANTS' REPORT

Weller Township
Richland County
2155 State Route 96
Ashland, Ohio 44805

To the Board of Trustees:

We have audited the accompanying financial statements of Weller Township, Richland County, (the Township) as of and for the years ended December 31, 2009 and 2008. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

INDEPENDENT ACCOUNTANTS' REPORT (continued)

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2009 and 2008 or its changes in financial position for the years then ended.

Also, 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 Weller Township, Richland County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2010, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Varney, Fink & Associates

VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

December 10, 2010

Weller Township
Richland County, Ohio
Combined Statement of Cash Receipts, Cash Disbursements and
Changes in Fund Cash Balances - All Governmental Fund Types
For the Year Ended December 31, 2009

	General	Special Revenue	Permanent	Total (Memorandum Only)
Cash Receipts				
Local Taxes	\$26,661	\$258,370	\$0	\$285,031
Charges for Services	0	22,656	0	22,656
Intergovernmental	27,931	118,377	0	146,308
Licenses, Permits and Fees	1,175	0	0	1,175
Earnings on Investments	1,576	401	218	2,195
Miscellaneous	94	120	0	214
Total Cash Receipts	57,437	399,924	218	457,579
Cash Disbursements				
Current:				
General Government	87,413	0	0	87,413
Public Safety	24	46,654	0	46,678
Public Works	0	260,489	0	260,489
Health	3,006	0	189	3,195
Capital Outlay	0	191,352	0	191,352
Total Cash Disbursements	90,443	498,495	189	589,127
Total Cash Receipts Over/(Under) Cash Disbursements	(33,006)	(98,571)	29	(131,548)
Other Financing Sources				
Sale of Assets	0	3,094		3,094
Bond Proceeds	0	68,866		68,866
Total Other Financing Sources	0	71,960	0	71,960
Total Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements	(33,006)	(26,611)	29	(59,588)
Fund Cash Balances, January 1, 2009	100,174	290,453	10,000	400,627
Fund Cash Balances, December 31, 2009	<u>\$67,168</u>	<u>\$263,842</u>	<u>\$10,029</u>	<u>\$341,039</u>
Reserve for Encumbrances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**Weller Township
Richland County, Ohio
Combined Statement of Cash Receipts, Cash Disbursements and
Changes in Fund Cash Balances - All Governmental Fund Types
For the Year Ended December 31, 2008**

	General	Special Revenue	Permanent	Total (Memorandum Only)
Cash Receipts				
Local Taxes	\$27,019	\$265,133	\$0	\$292,152
Charges for Services	0	6,539	0	6,539
Intergovernmental	98,444	119,657	0	218,101
Licenses, Permits and Fees	835	0	0	835
Earnings on Investments	3,962	492	359	4,813
Miscellaneous	4,323	161	0	4,484
Total Cash Receipts	<u>134,583</u>	<u>391,982</u>	<u>359</u>	<u>526,924</u>
Cash Disbursements				
Current:				
General Government	88,961	0	0	88,961
Public Safety	0	49,675	0	49,675
Public Works	0	269,593	0	269,593
Health	2,574	0	978	3,552
Capital Outlay	0	24,119	0	24,119
Debt Service:				
Redemption of Principal	0	40,826	0	40,826
Interest and Other Fiscal Charges	0	2,000	0	2,000
Total Cash Disbursements	<u>91,535</u>	<u>386,213</u>	<u>978</u>	<u>478,726</u>
Total Cash Receipts Over/(Under) Cash Disbursements	43,048	5,769	(619)	48,198
Fund Cash Balances, January 1, 2008	<u>57,126</u>	<u>284,684</u>	<u>10,619</u>	<u>352,429</u>
Fund Cash Balances, December 31, 2008	<u>\$100,174</u>	<u>\$290,453</u>	<u>\$10,000</u>	<u>\$400,627</u>
Reserve for Encumbrances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

WELLER TOWNSHIP
RICHLAND COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Description of the Entity

Weller Township, Richland 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, road and bridge maintenance, fire protection and emergency medical services (EMS). Fire and EMS services are funded by a \$3.0 mil operating levy and includes joint activities with Franklin Township.

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, disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (ie, when an encumbrance is approved).

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

C. Deposits and Investments

The Township's accounting basis includes investments as assets. 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 deposits are valued at cost.

D. Fund Accounting

The Township uses fund accounting to segregate cash that is 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 to be accounted for in another fund.

WELLER TOWNSHIP
RICHLAND COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008

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

Special Revenue Funds - These funds are used to account for proceeds from specific sources (other than from private-purpose 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, and intergovernmental revenue money for use in maintaining and repairing Township roads and bridges.

Permissive Sales Tax Fund – This fund receives permissive sales tax money for constructing, maintaining and repairing Township roads.

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

Special Levy – This fund receives property tax and intergovernmental revenue money for use in paying for fire and EMS protection for the Township.

Permanent Fund – This fund accounts for assets held under a trust agreement that is legally restricted to the extent that only earnings, not principal, are available to support the Township’s programs. The Township had the following Permanent Fund:

Wolford Trust Fund – This fund is used to record interest income earned on donated monies. Interest may only be used to pay for maintenance and repairs at the Township’s cemetery.

E. Budgetary Process

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

Appropriations - Budgetary expenditures (disbursements and encumbrances) may not exceed appropriations at the object legal level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year-end.

Estimated Resources - Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

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 2009 and 2008 budgetary activity appears in Note 3.

WELLER TOWNSHIP
 RICHLAND COUNTY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008

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

F. Property, Plant and Equipment

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

G. Accumulated 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 a liability under the basis of accounting used by the Township.

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

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

	2009	2008
Demand deposits	\$331,039	\$390,627
Certificate of Deposit	10,000	10,000
Total Deposits	341,039	400,627

Deposits – Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution’s public entity deposit pool.

WELLER TOWNSHIP
 RICHLAND COUNTY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008

3. **BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2009 and December 31, 2008 was as follows:

2009 Budget vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$67,500	\$57,437	(\$10,063)
Special Revenue	383,075	471,884	88,809
Permanent	400	218	(182)
Total	<u>\$450,975</u>	<u>\$529,539</u>	<u>\$78,564</u>

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$219,563	\$90,443	\$129,120
Special Revenue	622,365	498,495	123,870
Permanent	759	189	570
Total	<u>\$842,687</u>	<u>\$589,127</u>	<u>\$253,560</u>

2008 Budget vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$67,500	\$134,583	\$67,083
Special Revenue	384,274	391,982	7,708
Permanent	500	359	(141)
Total	<u>\$452,274</u>	<u>\$526,924</u>	<u>\$74,650</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$156,038	\$91,535	\$64,503
Special Revenue	638,458	386,213	252,245
Permanent	1,119	978	141
Total	<u>\$795,615</u>	<u>\$478,726</u>	<u>\$316,889</u>

WELLER TOWNSHIP
RICHLAND COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008

3. **BUDGETARY ACTIVITY** (continued)

Contrary to Ohio Law, appropriations exceeded estimated resources in the General Fund by \$51,889 and the Woford Trust Fund by \$359 for the year ended December 31, 2009 and the General Fund by \$31,412 and the Motor Vehicle License Tax Fund by \$93 for the year ended December 31, 2008. The General Fund and Motor Vehicle License Tax Fund noncompliance was due to audit adjustments made in the prior audit period to beginning fund balance and subsequently booked by the client.

Contrary to Ohio Law, a reduced amended certificate of estimated resources for the General Fund for the year ended December 31, 2009 and the Ambulance and EMS Fund for the year ended December 31, 2008 was not obtained. The General Fund noncompliance was due to audit adjustments made in the prior audit period to beginning fund balance and subsequently booked by the client.

4. **PROPERTY TAX**

Real property taxes become a lien on January 1 proceeding the October 1 date for which rates are adopted by the 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 payments, 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 has been phased out as of 2009. To compensate, the State will make distributions to taxing subdivisions from revenue generated by a newly enacted commercial activity tax. Generally, these distributions are expected of fully compensate taxing subdivisions for such losses through 2010 with gradual reductions in the reimbursement form 2011 to 2017.

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

5. **RETIREMENT SYSTEMS**

The Township's 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 both 2009 and 2008, OPERS members contributed 10% of their wages. The Township contributed an amount equal to 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2009.

WELLER TOWNSHIP
 RICHLAND COUNTY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008

6. **RISK MANAGEMENT**

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

Risk Pool Membership

The Township belongs to the Ohio Plan Risk Management, Inc. (the "Plan"), formerly the Ohio Government Risk Management Plan, a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to 725 Ohio governments ("Members") as of December 31, 2009.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverage's, modified for each Member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the Member's deductible.

The Plan issues its own policies and reinsures the Plan with A-VII or better rated carriers, except the Plan retains the lesser of 15% or \$37,500 of casualty losses and the lesser of 10% of \$100,000 of property losses. Effective November 1, 2009 the Plan retains the lesser of 17.5% or \$43,750 of casualty losses and the lesser of 10% or \$100,000 of property losses. Individual Members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities, and retained earnings at December 31, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Assets	\$11,176,186	\$10,471,114
Liabilities	<u>(4,852,485)</u>	<u>(5,286,781)</u>
Members' Equity	<u>\$6,323,701</u>	<u>\$5,184,333</u>

You can read the complete audited financial statements for the Ohio Government Risk Management Plan at the Plan's website, www.ohioplan.org.

WELLER TOWNSHIP
RICHLAND COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008

7. **DEBT**

In 2008, the Township paid off its outstanding Fire Truck Lease Purchase in the amount of \$42,826, which included \$2,000 of interest.

In 2009, the Township issued a \$68,866 Truck Acquisition Bond for the purchase of a dump truck. Annual installments including 4.75% interest are due beginning 2010 through 2014.

Amortization of the above debt, not including interest is scheduled as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Payments</u>
2010	\$12,184
2011	13,188
2012	13,818
2013	14,489
2014	<u>15,187</u>
Total	<u><u>\$68,866</u></u>

This page intentionally left blank

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Weller Township
Richland County
2155 State Route 96
Ashland, Ohio 44805

To the Board of Trustees:

We have audited the financial statements of Weller Township, Richland County (the Township) as of and for the years ended December 31, 2009 and 2008 and have issued our report thereon dated December 10, 2010. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not expressed an opinion on the effectiveness of the Township's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or a combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Weller Township
Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements performed in
Accordance with *Government Auditing Standards*
Page 2

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated December 10, 2010.

We intend this report solely for the information and use of management, the Board of Trustees and others within the Government. We intend it for no one other than these specified parties.

Varney, Fink & Associates

VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

December 10, 2010

**WELLER TOWNSHIP
 RICHLAND COUNTY, OHIO
 SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected</u>	<u>Not Corrected, Partially Corrected, Significantly Different Corrective Action Taken, or Finding No Longer Valid; Explain</u>
2007-01	Financial Statement Adjustments.	Yes	Corrected
2007-02	Bank Reconciliations	Yes	Corrected
2007-03	ORC 505.24(C) Compensation of Township Trustees	Yes	Corrected
2007-04	ORC 5705.38 Temporary Appropriations	Yes	Corrected
2007-05	ORC 5705.41(D) Certification of Fiscal Officer	Yes	Corrected



Dave Yost • Auditor of State

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
FEBRUARY 8, 2011