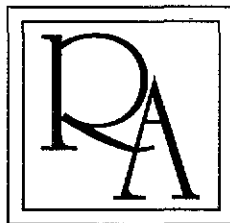


PLAIN TOWNSHIP

REGULAR AUDIT

January 1, 1998 - December 31, 1999



Reichert & Associates, CPA's

206 West Hardin Street
Findlay, Ohio 45840
419-422-6131

PLAIN TOWNSHIP

REGULAR AUDIT

January 1, 1998 - December 31, 1999

**PLAIN TOWNSHIP
WAYNE COUNTY**

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PLAIN TOWNSHIP
Wayne County
Wooster, Ohio 44691

ELECTED PERSONNEL BOARD OF TRUSTEES
AS OF DECEMBER 31, 1999

<u>TITLE/NAME</u>	<u>TERM OF OFFICE</u>	<u>SURETY</u>	<u>AMOUNT</u>	<u>PERIOD</u>
PRESIDENT Ken Priest	1/1/97-12/31/00	(A)	\$5,000	(B)
VICE PRESIDENT Leonard Douce	1/1/98-12/31/02	(A)	\$5,000	(B)
TRUSTEE MEMBERS Gene Scheibe	1/1/98-12/31/02	(A)	\$5,000	(B)
Clerk Robert Schmid	1/1/97-12/31/00	*	*	(B)

STATUTORY LEGAL COUNSEL
Martin Frantz
Wayne County Prosecuting Attorney
Silver Building
Wooster, Ohio 44691

* Not applicable

(A) Whitaker Insurance Company

(B) Contracted Every Four Years



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

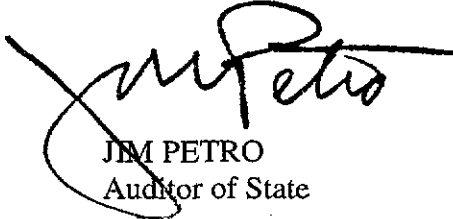
Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

Plain Township
Wayne County
Wooster, Ohio 44691

We have reviewed the independent auditor's report of the Plain Township, Wayne County, prepared by Reichert & Associates, CPA's, 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. The Plain Township is responsible for compliance with these laws and regulations.



JIM PETRO
Auditor of State

June 30, 2000

REICHERT & ASSOCIATES, CPA'S

1210 East Main Street
Ashland, Ohio 44805
phone: (419)289-7550
fax: (419)281-9644

Independent Auditor's Report

Plain Township
Wayne County
Wooster, Ohio 44691

We have audited the accompanying financial statements of the Plain Township as of and for the years ended December 31, 1999, and 1998. 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 audits.

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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates, if any, 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-B, the Plain 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 present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Plain Township as of December 31, 1999 and 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1-B.

In accordance with Government Auditing Standards, we have also issued our report dated April 4, 2000 on our consideration of Plain Township internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Township Trustees, and other officials authorized to receive this report under section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

April 4, 2000
Ashland, Ohio

REICHERT & ASSOCIATES, CPA'S
Certified Public Accountants

PLAIN TOWNSHIP
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For The Year Ended December 31, 1999

	General	Special Revenue	Debt Service	(Memorandum Only) Total
Cash Receipts:				
Local Taxes	\$24,946	\$115,937	\$9,896	\$150,779
Intergovernmental Receipts	124,533	79,120	0	\$203,653
Special Assessments	0	3,636	0	\$3,636
Earnings on Investment	1,888	561	0	\$2,449
Miscellaneous	0	1,985	0	\$1,985
Total Cash Receipts	151,367	201,239	9,896	362,502
Cash Disbursements:				
Current:				
General Government	55,030	0	0	55,030
Public Works	3,000	181,321	0	184,321
Public Safety	1,250	42,350	0	43,600
Health	11,197	0	0	11,197
Capital Outlay	40,000	0	0	40,000
Debt Service - Principal	9,000	0	9,000	18,000
Debt Service - Interest	0	0	896	896
Total Cash Disbursements	119,477	223,671	9,896	353,044
Total Cash Receipts Over (Under) Cash Disbursements	31,890	(22,432)	0	9,458
Other Financing Receipts (Disbursements):				
Other Financing Sources	4,952	0	0	4,952
Total Other Financing Receipts (Disbursements)	4,952	0	0	4,952
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	36,842	(22,432)	0	14,410
Fund Cash Balances, January 1, 1999	67,099	64,939	0	132,038
Fund Cash Balances, December 31, 1999	\$103,941	\$42,507	\$0	\$146,448
Reserved for Encumbrances, December 31, 1999	\$0	\$3,539	\$0	\$3,539

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

PLAIN TOWNSHIP
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For The Year Ended December 31, 1998

	General	Special Revenue	Debt Service	(Memorandum Only) Total
Cash Receipts:				
Local Taxes	\$24,042	\$106,455	\$10,345	\$140,842
Intergovernmental Receipts	87,288	79,710	0	\$166,998
Special Assessments	0	3,917	0	\$3,917
Earnings on Investment	2,890	393	0	\$3,283
Other	0	0	0	\$0
Total Cash Receipts	114,220	190,475	10,345	315,040
Cash Disbursements:				
<i>Current:</i>				
General Government	67,051	0	0	67,051
Public Works	83,671	109,764	0	193,435
Public Safety	0	42,000	0	42,000
Health	10,357	0	0	10,357
Capital Outlay	567	0	0	567
Debt Service - Principal	0	0	9,000	9,000
Debt Service - Interest	0	0	1,345	1,345
Total Cash Disbursements	161,646	151,764	10,345	323,755
Total Cash Receipts Over (Under) Cash Disbursements	(47,426)	38,711	0	(8,715)
Other Financing Receipts (Disbursements):				
Other Financing Sources	675	0	0	675
Total Other Financing Receipts (Disbursements)	675	0	0	675
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	(46,751)	38,711	0	(8,040)
Fund Cash Balances, January 1, 1998	113,850	26,228	0	140,078
Fund Cash Balances, December 31, 1998	\$67,099	\$64,939	\$0	\$132,038
Reserved for Encumbrances, December 31, 1998	\$4	\$430	\$0	\$434

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

PLAIN TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Plain Township is a body politic and corporate established for the purpose of exercising 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 services, road, zoning, and cementery. The Township contracts with the New Pittsburg Volunteer Fire Department to provide fire protection 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 include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. CASH AND INVESTMENTS

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:

Governmental Funds:

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.

PLAIN TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds: To account for proceeds from specific sources (other than major 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 semi-annual tax settlements for constructing, maintaining, and repairing Township roads and bridges.

Special Fire Levy - This fund receives semi-annual tax settlements for fire protection for the residents of the Township.

Debt Service Funds: To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. According to governmental accounting principles, the debt service fund accounts for the payment of long-term debt for governmental funds only. Under Ohio law, the debt service fund might also be used to account for the payment of long-term debt of proprietary funds and the short term debt of both governmental and proprietary funds.

Special Assessment: This fund is for special street lighting for areas within the Township.

E. 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's 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.

PLAIN TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGETARY PROCESS (Continued)

Encumbrances:

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made.

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

F. PROPERTY, PLANT, AND EQUIPMENT

Acquisitions of property, plant and equipment are recorded as disbursements (capital outlays) when paid. These items are not reflected as assets in the financial statements.

G. UNPAID VACATION AND SICK LEAVE

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

NOTE 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 follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 16,711	\$113,264
Star Ohio	<u>129,737</u>	<u>18,774</u>
Total Deposits	<u>\$146,448</u>	<u>\$132,038</u>

PLAIN TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 3 -- BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 77,268	\$ 156,319	\$ 79,051
Special Revenue	179,731	201,239	21,508
Debt Service	<u>9,896</u>	<u>9,896</u>	<u>-</u>
Total	<u>\$ 266,895</u>	<u>\$ 367,454</u>	<u>\$100,559</u>

1999 Budgeted vs. Actual Budgetary Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 144,366	\$ 119,477	\$ 24,889
Special Revenue	243,775	227,210	16,565
Debt Service	<u>9,896</u>	<u>9,896</u>	<u>-</u>
Total	<u>\$ 398,037</u>	<u>\$ 356,583</u>	<u>\$ 41,454</u>

PLAIN TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 3 -- BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 72,450	\$ 114,895	\$ 42,445
Special Revenue	177,922	190,475	12,553
Debt Service	<u>10,345</u>	<u>10,345</u>	<u>-</u>
Total	<u>\$ 260,717</u>	<u>\$ 315,715</u>	<u>\$ 54,998</u>

1998 Budgeted vs. Actual Budgetary Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 187,312	\$ 161,650	\$ 25,662
Special Revenue	207,056	152,194	54,862
Debt Service	<u>10,345</u>	<u>10,345</u>	<u>-</u>
Total	<u>\$ 404,713</u>	<u>\$ 324,189</u>	<u>\$ 80,524</u>

NOTE 4 -- PROPERTY TAX

Real property taxes become a lien on January 1st preceding the October 1st date for which rates are adopted by the City Council. 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 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.

PLAIN TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 4 -- PROPERTY TAX (Continued)

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 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.

NOTE 5 -- RETIREMENT SYSTEMS

The Township's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. This plan provides retirement benefits, including post retirement 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 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

NOTE 6 -- CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by grantor, principally the federal government. Any disallowed costs, may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

The Township's attorney and management are aware of no litigation.

REICHERT & ASSOCIATES, CPA'S

1210 East Main Street

Ashland, Ohio 44805

phone: (419)289-7550

fax: (419)281-9644

Report of Independent Accountants on Compliance and on Internal Control Required by Government Auditing Standards

Board of Trustees
Plain Township
Wayne County
Wooster, Ohio 44691

We have audited the financial statements of the Plain Township as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated April 4, 2000. We conducted our audits 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.

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 audits 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 4, 2000.

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

Board of Trustees
Plain Township
Report of Independent Accountants on Compliance and on
Internal Control Required by Government Auditing Standards
Page-2-

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.

This report is intended solely for the information and use of management, the Township Trustees, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

April 4, 2000
Ashland, Ohio

REICHERT & ASSOCIATES, CPA's
Certified Public Accountants



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

PLAIN TOWNSHIP

WAYNE 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.

By: Susan Babbitt

Date: JULY 20, 2000