



**PLAIN TOWNSHIP
FRANKLIN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

PLAIN TOWNSHIP
FRANKLIN COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types and Expendable Trust Fund For the Year Ended December 31, 1999	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Non-Expendable Trust Fund For the Year Ended December 31, 1999	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types and Expendable Trust Fund For the Year Ended December 31, 1998	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Non-Expendable Trust Fund For the Year Ended December 31, 1998	6
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13

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**STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS

Plain Township
Franklin County
P.O. Box 273
New Albany, Ohio 43054

To the Board of Trustees:

We have audited the accompanying financial statements of Plain Township, Franklin County, Ohio, (the Township) as of and for the years ended December 31, 1999 and December 31, 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 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 Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 1999 and December 31, 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2000 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.

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

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

JIM PETRO
Auditor of State

May 25, 2000

**PLAIN TOWNSHIP
FRANKLIN COUNTY**

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

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Expendable Trust</u>	
Cash Receipts:					
Local Taxes	\$87,270	\$1,015,317	\$286,322	\$0	\$1,388,909
Intergovernmental	222,256	193,647	23,387	0	439,290
Special Assessments	0	1,297	0	0	1,297
Charges for Services	0	39,648	0	0	39,648
Licenses, Permits, and Fees	5,750	19,797	0	0	25,547
Earnings on Investments	2,685	20,071	5,694	28	28,478
Other Receipts	34,943	322,746	0	0	357,689
	<u>352,904</u>	<u>1,612,523</u>	<u>315,403</u>	<u>28</u>	<u>2,280,858</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	334,659	229	0	0	334,888
Public Safety	25,432	1,147,949	0	0	1,173,381
Public Works	0	111,835	0	0	111,835
Health	12,518	41,172	0	0	53,690
Human Services	29,903	0	0	0	29,903
Conservation - Recreation	0	59,444	0	0	59,444
Debt Service:					
Redemption of Principal	0	0	225,377	0	225,377
Interest and Fiscal Charges	0	0	72,053	0	72,053
Capital Outlay	64,126	79,520	0	0	143,646
	<u>466,638</u>	<u>1,440,149</u>	<u>297,430</u>	<u>0</u>	<u>2,204,217</u>
Total Cash Disbursements					
Total Receipts Over/(Under) Disbursements	<u>(113,734)</u>	<u>172,374</u>	<u>17,973</u>	<u>28</u>	<u>76,641</u>
Other Financing Receipts/(Disbursements):					
Proceeds from Sale of Public Debt:					
Transfers-In	0	31,756	0	0	31,756
Advances-In		380	0	0	380
Transfers-Out	(31,756)	0	0	0	(31,756)
Other Sources	468	25,600	0	0	26,068
Other Uses		(1,443)	0	0	(1,443)
	<u>(31,288)</u>	<u>56,293</u>	<u>0</u>	<u>0</u>	<u>25,005</u>
Total Other Financing Receipts/(Disbursements)					
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(145,022)</u>	<u>228,667</u>	<u>17,973</u>	<u>28</u>	<u>101,646</u>
Fund Cash Balances, January 1	<u>182,153</u>	<u>355,590</u>	<u>8,352</u>	<u>1,929</u>	<u>548,024</u>
Fund Cash Balances, December 31	<u><u>\$37,131</u></u>	<u><u>\$584,257</u></u>	<u><u>\$26,325</u></u>	<u><u>\$1,957</u></u>	<u><u>\$649,670</u></u>
Reserve for Encumbrances, December 31	<u><u>\$1,625</u></u>	<u><u>\$13,824</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$15,449</u></u>

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

**PLAIN TOWNSHIP
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Fiduciary Fund Type
	Non-Expendable Trust
Operating Cash Receipts:	
Interest	\$44
Total Operating Cash Receipts	44
Operating Cash Disbursements:	
Total Operating Cash Disbursements	0
Net Receipts Over/(Under) Disbursements	44
Fund Cash Balances, January 1	3,049
Fund Cash Balances, December 31	\$3,093

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

**PLAIN TOWNSHIP
FRANKLIN COUNTY**

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

	<u>Governmental Fund Types</u>					Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:						
Local Taxes	\$130,724	\$887,226	\$296,710	\$0	\$0	\$1,314,660
Intergovernmental	277,485	178,576	23,499	6,083	0	485,643
Special Assessments	0	1,212	0	0	0	1,212
Charges for Services	0	34,898	0	0	0	34,898
Licenses, Permits, and Fees	7,875	12,422	0	0	0	20,297
Earnings on Investments	8,312	11,645	5,960	2,736	44	28,697
Other Receipts	42,298	76,632	4,609	410	0	123,949
Total Cash Receipts	466,694	1,202,611	330,778	9,229	44	2,009,356
Cash Disbursements:						
Current:						
General Government	268,767	0	0	0	0	268,767
Public Safety	0	1,085,844	0	0	0	1,085,844
Public Works	0	103,408	0	0	0	103,408
Health	13,587	33,390	0	0	0	46,977
Human Services	32,843	0	0	0	0	32,843
Conservation - Recreation	0	63,156	0	0	0	63,156
Debt Service:						
Redemption of Principal	0	0	4,076,825	0	0	4,076,825
Interest and Fiscal Charges	0	0	224,063	0	0	224,063
Capital Outlay	18,659	176,528	0	61,259	0	256,446
Total Cash Disbursements	333,856	1,462,326	4,300,888	61,259	0	6,158,329
Total Receipts Over/(Under) Disbursements	132,838	(259,715)	(3,970,110)	(52,030)	44	(4,148,973)
Other Financing Receipts/(Disbursements):						
Proceeds from Sale of Public Debt:						
Sale of Bonds			1,731,511			1,731,511
Sale of Notes			2,000,000			2,000,000
Transfers-In	0	42,164	0	0	0	42,164
Advances-In	0	97,150	0	0	0	97,150
Transfers-Out	(42,164)	0	0	0	0	(42,164)
Advances-Out	(97,150)	0	0	0	0	(97,150)
Other Sources	0	25,000	0	0	0	25,000
Other Uses	0	(2,880)	0	0	0	(2,880)
Total Other Financing Receipts/(Disbursements)	(139,314)	161,434	3,731,511	0	0	3,753,631
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(6,476)	(98,281)	(238,599)	(52,030)	44	(395,342)
Fund Cash Balances, January 1	192,263	453,870	246,951	48,396	1,885	943,365
Fund Cash Balances, December 31	\$185,787	\$355,589	\$8,352	(\$3,634)	\$1,929	\$548,023
Reserve for Encumbrances, December 31	\$117,369	\$73,409	\$0	\$0	\$0	\$190,778

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

**PLAIN TOWNSHIP
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1998**

	Fiduciary Fund Type
	Non-Expendable Trust
Operating Cash Receipts:	
Interest	\$70
Total Operating Cash Receipts	70
Operating Cash Disbursements:	
Total Operating Cash Disbursements	0
Net Receipts Over/(Under) Disbursements	70
Fund Cash Balances, January 1	2,979
Fund Cash Balances, December 31	\$3,049

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

**PLAIN TOWNSHIP
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Plain Township, Franklin 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 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

The Money Market account and U.S. Treasury Notes are valued at cost.

Investments are reported 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.

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.

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 Fund:

Fire District Fund - This fund receives property tax revenue and other intergovernmental revenue for maintaining and operating the Township fire department.

**PLAIN TOWNSHIP
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Debt Service Funds

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Funds:

General Bond-Note Retirement (Construction and Improvement Notes) - This fund receives property tax revenue and other intergovernmental revenue for the purpose of paying debt related to constructing, equipping and furnishing a fire house.

General Bond-Note Retirement (Fire Facilities Notes) - This fund receives property tax revenue and other intergovernmental revenue for the purpose of paying debt related to constructing, equipping and furnishing a fire house.

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 fund:

Permanent Improvement Fire - The Township received revenues from New Albany Community Authority to construct, equip and furnish a fire house. This fund was closed out effective January 1, 1999 and the balance of (\$3,634) was closed to the General Fund.

5. Fiduciary Funds (Trust Funds)

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary funds:

Mausoleum Trust (Expendable) - Interest earning are posted to the Mausoleum Fund and are used for the upkeep of the family headstones and plot located in Maplewood cemetery.

ULRY Trust (Non-expendable) - Interest earning are posted to the ULRY trust fund and are used for the upkeep of the family plot located in Maplewood cemetery.

E. Budgetary Process

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

1. Appropriations

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

**PLAIN TOWNSHIP
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

2. Estimated Resources

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

3. Encumbrances

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

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 when paid. These items are not reflected as assets on the accompanying financial statements.

G. 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 basis of accounting used by the Township.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investments pool used by all funds except the non-expendable trust fund. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$83,770	\$244,574
Money Market	<u>120,011</u>	<u>3,516</u>
Total deposits	<u>203,781</u>	<u>248,090</u>
U.S. Treasury Notes	<u>448,982</u>	<u>302,982</u>
Total investments	<u>448,982</u>	<u>302,982</u>
Total deposits and investments	<u><u>\$652,763</u></u>	<u><u>\$551,072</u></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.

Investments: Investments are held in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities.

**PLAIN TOWNSHIP
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. BUDGETARY ACTIVITY

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

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$332,532	\$353,372	\$20,840
Special Revenue	1,650,513	1,669,879	19,366
Debt Service	304,311	315,403	11,092
Expendable Trust	50	28	(22)
Non- Expendable Trust	77	44	(33)
Total	<u>\$2,287,483</u>	<u>\$2,338,726</u>	<u>\$51,243</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$482,853	\$500,019	(\$17,166)
Special Revenue	1,748,852	1,455,416	293,436
Debt Service	312,528	297,430	15,098
Expendable Trust	1,400	0	1,400
Non-Expendable Trust	3,000	0	3,000
Total	<u>\$2,548,633</u>	<u>\$2,252,865</u>	<u>\$295,768</u>

1998 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$459,806	\$466,694	\$6,888
Special Revenue	1,451,236	1,269,775	(181,461)
Debt Service	4,307,558	4,062,289	(245,269)
Capital Projects	30,378	9,229	(21,149)
Expendable Trust	0	44	44
Non-Expendable Trust	0	70	70
Total	<u>\$6,248,978</u>	<u>\$5,808,101</u>	<u>(\$440,877)</u>

**PLAIN TOWNSHIP
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$648,261	\$493,389	\$154,872
Special Revenue	1,804,164	1,538,615	265,549
Debt Service	4,554,509	4,300,888	253,621
Capital Projects	73,082	61,259	11,823
Expendable Trust	1,827	0	1,827
Non -Expendable Trust	2,964	0	2,964
Total	\$7,084,807	\$6,394,151	\$690,656

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.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

5. DEBT

Debt outstanding at December 31, 1999 was as follows:

Debt Type	Principal	Interest Rate
Fire Station Construction and Improvement Notes	\$1,570,000	4.39%
Fire Facilities Notes	300,000	5.5%
Total	\$1,870,000	

Fire Station Construction and Improvement Notes, with an interest rate of 4.39%, were issued in 1998 in anticipation of the issuance of bonds for the purpose of constructing, equipping and furnishing a fire house. General obligation notes are direct obligations of the Township for which its full faith, credit and resources are pledged and are payable from taxes levied on all taxable property in the Township.

**PLAIN TOWNSHIP
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

5. DEBT (Continued)

Fire Facilities Notes, with an interest rate of 5.5%, were issued for the purpose of constructing, equipping and furnishing a fire house. General obligation notes are direct obligations of the Township for which its full faith, credit and resources are pledged and are payable from taxes levied on all taxable property in the Township.

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

Year ending December 31:	Bond Anticipation Notes	Fire Facilities Notes
2000	\$221,453	\$76,500
2001	235,175	73,200
2002	243,000	69,900
2003	255,115	66,600
2004	251,295	63,300
Subsequent	676,901	0
Total	\$1,882,939	\$349,500

6. RETIREMENT SYSTEMS

The employees of the Township were covered by the Public Employees Retirement System of Ohio. The State of Ohio accounts for the activities of the retirement system and the amount of that fund is not reflected in the accompanying financial statements. The Township employees contribute 8.5% of gross wages and the Township contributes 13.55 % of employees gross wages, except for administrative and maintenance employees for which they contribute both the employees and employer share.

The fire fighters employed by the Township are covered by the Police and Fire Disability and Pension Fund of Ohio. The State of Ohio accounts for the activities of the retirement system and the amounts of that fund is not reflected in the accompanying financial statements. The Township contributes the fire fighters 10.0% and the employer's 24.0% of gross wages.

The Township has paid all required contributions due as of December 31, 1999.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles

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



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Plain Township
Franklin County
P.O. Box 273
New Albany, Ohio 43054

To the Board of Trustees:

We have audited the accompanying financial statements of Plain Township, Franklin County, Ohio (the Township), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated May 25, 2000. 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.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 25, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. 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 May 25, 2000.

This report is intended for the information and use of the 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, appearing to read "Jim Petro", with a large, sweeping flourish at the end.

JIM PETRO
Auditor of State

May 25, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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PLAIN TOWNSHIP

FRANKLIN 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
JULY 18, 2000**