



Dave Yost • Auditor of State

PLAIN TOWNSHIP
STARK COUNTY

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Plain Township
Stark County
2600 Easton Street N.E.
Canton, Ohio 44721

To the Board of Trustees:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Plain Township, Stark County, Ohio (the Township), as of and for the year ended December 31, 2010, which collectively comprise the Township's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Township's management. Our responsibility is to express opinions 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 opinions.

As discussed in Note 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Plain Township, Stark County, Ohio, as of December 31, 2010, and the respective changes in cash financial position, and the respective budgetary comparison for the General Fund, Road and Bridge Fund, Police District Fund, Fire District Fund, and Road District Fund thereof for the year then ended in conformity with the basis of accounting Note 2 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2011, 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.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis, required and budgetary comparison schedules* as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

November 15, 2011

Plain Township
Stark County

Management's Discussion and Analysis
For the Year Ended December 31, 2010

This discussion and analysis of the Plain Township's financial performance provides an overall review of the Township's financial activities for the year ended December 31, 2010, within the limitations of the Township's modified cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Township's financial performance.

Highlights

Key highlights for 2010 are as follows:

Net assets of governmental activities decreased \$1,067,621 or 14 percent mainly due an increase in capital outlay disbursements.

The Township's general receipts are primarily property tax and intergovernmental receipts. These receipts represent 70 percent of the total cash received for governmental activities during the year. Property tax receipts for 2010 decreased by \$343,186 from 2009 due to decreased property tax collections. The development within the Township has been stagnated and property values have fallen.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Township's cash basis of accounting.

Report Components

The statement of net assets and the statement of activities provide information about the cash activities of the Township as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Township as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Township has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Township's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion

Plain Township
Stark County

Management's Discussion and Analysis
For the Year Ended December 31, 2010

within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Township as a Whole

The statement of net assets and the statement of activities reflect how the Township did financially during 2010, within the limitations of cash basis accounting. The statement of net assets presents the cash balances of the governmental activities of the Township at year end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Township's general receipts.

These statements report the Township's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Township's financial health. Over time, increases or decreases in the Township's cash position is one indicator of whether the Township's financial health is improving or deteriorating. When evaluating the Township's financial condition, you should also consider other nonfinancial factors as well such as the Township's property tax base, the reliance on non-local financial resources for operations and the need for continued growth in the major local revenue sources such as property taxes.

In the statement of net assets and the statement of activities, the Township consists of one type of activity:

Governmental activities. The Township's basic services are reported here, including police, fire, streets and parks. State and federal grants and property taxes finance most of these activities. Benefits provided through governmental activities are basically paid for by the people receiving them.

Reporting the Township's Most Significant Funds

Fund financial statements provide detailed information about the Township's major funds – not the Township as a whole. The Township establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. The funds of the Township are split into three categories: governmental, proprietary and fiduciary.

Governmental Funds - Most of the Township's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the Township's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Township's programs. The Township's significant governmental funds are presented on the financial statements in separate columns. The information for non-major funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Township's major governmental funds are the General Fund, Road and Bridge, Police District, Fire District, Road District, and Capital Equipment Fire District Building. The programs reported in governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements. We describe this relationship in reconciliations presented with the governmental fund financial statements.

Plain Township
Stark County

Management's Discussion and Analysis
For the Year Ended December 31, 2010

Proprietary Funds – When the Township charges customers for the services it provides, these services are generally reported in proprietary funds. When the services are provided to the general public, the activity is reported as an enterprise fund. The Township has no enterprise funds. When the services are provided to other department of the Township, the service is reported as an internal service fund. The Township has one internal service fund to account for employee health-care claims.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the Township. Fiduciary funds are not reflected on the government-wide financial statements because the resources of these funds are not available to support the Township's programs.

The Township as a Whole

Table 1 provides a summary of the Township's net assets for 2010 compared to 2009 on a cash basis:

(Table 1)

Net Assets

	Governmental Activities	
	2010	2009
Assets		
Cash and Cash Equivalents	\$6,521,367	\$7,588,988
Total Assets	<u>\$6,521,367</u>	<u>\$7,588,988</u>
Net Assets		
Restricted for:		
Capital Projects	\$1,510,951	\$2,782,481
Other Purposes	3,297,118	3,352,054
Unrestricted	<u>1,713,298</u>	<u>1,454,453</u>
Total Net Assets	<u>\$6,521,367</u>	<u>\$7,588,988</u>

As mentioned previously, net assets of governmental activities decreased \$1,067,021 or 14 percent during 2010. This was due to an increase in capital outlay disbursements.

Plain Township
Stark County

Management's Discussion and Analysis
For the Year Ended December 31, 2010

Table 2 reflects the changes in net assets in 2010 and 2009.

(Table 2)
Changes in Net Assets

	Governmental Activities	
	2010	2009
Receipts:		
Program Receipts:		
Charges for Services and Sales	\$553,362	\$576,573
Operating Grants and Contributions	2,231,414	1,974,369
Total Program Receipts	<u>2,784,776</u>	<u>2,550,942</u>
General Receipts:		
Property and Other Local Taxes	7,188,656	7,531,842
Cable Franchise Fees	567,711	352,033
Sale of Capital Asset	20,212	
Grants and Entitlements Not Restricted	1,198,228	904,334
Interest	35,888	81,184
Miscellaneous	128,651	67,535
Total General Receipts	<u>9,139,346</u>	<u>8,936,928</u>
Total Receipts	<u>11,924,122</u>	<u>11,487,870</u>
Disbursements:		
General Government	1,170,786	1,275,721
Public Health Services	245,499	229,742
Public Works	3,310,515	2,810,929
Public Safety	6,097,520	5,852,932
Conservation/Recreation	320,653	297,121
Capital Outlay	1,846,770	588,006
Total Disbursements	<u>12,991,743</u>	<u>11,054,451</u>
Total Receipts Over (Under) Disbursements	(1,067,621)	433,419
Net Assets, January 1	<u>7,588,988</u>	<u>7,155,569</u>
Net Assets, December 31	<u>\$6,521,367</u>	<u>\$7,588,988</u>

Program receipts represent 23 percent of total receipts during 2010 and 22 percent of total receipts during 2009. Program receipts are primarily comprised of restricted intergovernmental receipts such as motor vehicle license and gas tax money, building permits and inspection fees and charges for services.

General receipts represent 77 percent in 2010 and 78 percent in 2009 of the Township's total receipts, and of this amount, over 78 percent in 2010 and 84 percent in 2009 are local taxes. Cable franchise fees, grants and entitlements not restricted, interest and miscellaneous income make up the balance of the Township's general receipts. Other receipts are very insignificant and somewhat unpredictable revenue sources.

General government disbursements for the Township represent the overhead costs of running the Township and the support services provided for the other Township activities. These include the costs of the Board, and the Fiscal Officer's department, as well as internal services such as payroll and purchasing. Since these costs do not represent direct services to residents, we try to limit these costs to 25 percent of General Fund unrestricted receipts.

Plain Township
Stark County

Management's Discussion and Analysis
For the Year Ended December 31, 2010

Public Safety is the costs of police and fire protection; Public Health Services is the health department; Conservation and Recreation are the costs of maintaining the parks and playing fields; and Public Works is the cost of maintaining the roads.

Governmental Activities

If you look at the Statement of Activities, you will see that the first column lists the major services provided by the Township. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for Public Works and Public Safety, which account for 25 and 47 percent of all governmental disbursements, respectively, for 2010. The next two columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the Township that must be used to provide a specific service. The net Receipt (Disbursement) column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service which ends up being paid from money provided by local taxpayers. These net costs are paid from the general receipts which are presented at the bottom of the Statement. A comparison between the total cost of services and the net cost is presented in Table 3.

(Table 3)

Governmental Activities

	Total Cost of Services 2010	Net Cost of Services 2010	Total Cost of Services 2009	Net Cost of Services 2009
General Government	\$1,170,786	(\$819,794)	\$1,275,721	(\$918,890)
Public Health Services	245,499	(245,499)	229,742	(229,742)
Conservation and Recreation	320,653	(85,154)	297,121	(73,612)
Public Safety	6,097,520	(4,851,536)	5,852,932	(4,753,154)
Public Works	3,310,515	(2,358,214)	2,810,929	(1,940,105)
Capital Outlay	1,846,770	(1,846,770)	588,006	(588,006)
Total Expenses	\$12,991,743	(\$10,206,967)	\$11,054,451	(\$8,503,509)

The dependence upon general receipts (and property taxes in particular) is apparent as over 78.5 percent in 2010 and 76.9 percent in 2009 of governmental activities are supported through these general receipts.

Plain Township
Stark County

Management's Discussion and Analysis
For the Year Ended December 31, 2010

Fees from programs at the Diamond Community Complex generate income to support this facility and its programs. The programs include rental of the building and fields for soccer and other sports activities. A community room within the building is provided to the community at no charge on a first come basis for Township residents and a small fee for others. A concession stand is opened during the hours the facility is available for events and has been operating very successfully.

Through the Fire Department, Plain Township provides ambulance and emergency medical services to the residents of Plain Township at no charge. Fees are assessed to others who use these services. Billing is done through Ohio Billing, Inc. of Bolivar, Ohio with collection of unpaid invoices being submitted to Pellini & Associates, LTD of North Canton, Ohio.

The Township's Funds

Total governmental funds had receipts of \$11,841,312 and disbursements of \$12,991,743. The greatest changes within governmental funds occurred within the General, Fire District and Other Governmental Funds. The General Fund subsidized the police service and purchased two new police cruisers because of shortage of funds in the Police District Fund.

General Fund Budgeting Highlights

The Township's budget is prepared according to Ohio law and is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

In 2010, Plain Township amended its budget several times to reflect changing circumstances. The difference between final budgeted receipts and actual receipts was not significant.

Final General Fund disbursements in 2010 were budgeted at \$3,277,118 while actual disbursements were \$1,668,817. This difference is mainly due to unspent general government appropriations.

Capital Assets and Debt Administration

Capital Assets

The Township does not currently keep track of its capital assets and infrastructure.

Debt

The Township did not have any outstanding debt in 2010.

Current Issues

The challenge for all townships is to provide quality services to the public while staying within the restrictions imposed by limited, and in some cases shrinking funding. We rely heavily on local taxes and have very little industry to support the tax base. Plain Township actively invests its funds, applies for grants and searches for other types of revenue to support its programs.

Plain Township publishes a newsletter for its citizens on a quarterly basis highlighting programs available by the Township. It also provides safety and other informative information to its residents.

Plain Township
Stark County

Management's Discussion and Analysis
For the Year Ended December 31, 2010

Contacting the Township's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Township's finances and to reflect the Township's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Claude W. Shriver II, Fiscal Officer, Plain Township, 2600 Easton Street NE, Canton, Ohio 44721.

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Plain Township
Stark County
Statement of Net Assets - Cash Basis
December 31, 2010

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$6,521,367</u>
<i>Total Assets</i>	<u><u>\$6,521,367</u></u>
Net Assets	
Restricted for:	
Capital Projects	\$1,510,951
Other Purposes	3,297,118
Unrestricted	<u>1,713,298</u>
<i>Total Net Assets</i>	<u><u>\$6,521,367</u></u>

See accompanying notes to the basic financial statements

Plain Township
Stark County
Statement of Activities - Cash Basis
For the Year Ended December 31, 2010

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Assets
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
General Government	\$1,170,786	\$69,890	\$281,102	(\$819,794)
Public Safety	6,097,520	200,164	1,045,820	(4,851,536)
Public Works	3,310,515	52,779	899,522	(2,358,214)
Health	245,499			(245,499)
Conservation-Recreation	320,653	230,529	4,970	(85,154)
Capital Outlay	1,846,770			(1,846,770)
<i>Total Governmental Activities</i>	<u>\$12,991,743</u>	<u>\$553,362</u>	<u>\$2,231,414</u>	(10,206,967)
		General Receipts		
		Property Taxes Levied for		
		General Purposes		7,188,656
		Cable Franchise Fees		567,711
		Grants and Entitlements not Restricted		
		to Specific Programs		1,198,228
		Sale of Capital Assets		20,212
		Interest		35,888
		Miscellaneous		128,651
		<i>Total General Receipts</i>		<u>9,139,346</u>
		Change in Net Assets		(1,067,621)
		<i>Net Assets Beginning of Year</i>		<u>7,588,988</u>
		<i>Net Assets End of Year</i>		<u>\$6,521,367</u>

See accompanying notes to the basic financial statements

Plain Township
Stark County
Statement of Fund Net Assets - Cash Basis
Governmental Funds
December 31, 2010

	General	Road and Bridge Fund	Police District	Fire District	Road District Fund	Capital Equipment Fire Building	Other Governmental Funds	Total Governmental Funds
Assets								
Equity in Pooled Cash and Cash Equivalents	\$1,713,298	\$33,497	\$70,104	\$2,416,228	\$80,449	\$1,240,000	\$813,486	\$6,367,062
<i>Total Assets</i>	<u>\$1,713,298</u>	<u>\$33,497</u>	<u>\$70,104</u>	<u>\$2,416,228</u>	<u>\$80,449</u>	<u>\$1,240,000</u>	<u>\$813,486</u>	<u>\$6,367,062</u>
Fund Balances								
Reserved:								
Reserved for Encumbrances	\$46,895	\$253		\$197,278			\$7,810	\$252,236
Unreserved:								
Undesignated (Deficit), Reported in:								
General Fund	1,666,403							1,666,403
Special Revenue Funds		33,244	\$70,104	2,218,950	\$80,449		539,725	2,942,472
Capital Projects Funds						\$1,240,000	265,951	1,505,951
<i>Total Fund Balances</i>	<u>\$1,713,298</u>	<u>\$33,497</u>	<u>\$70,104</u>	<u>\$2,416,228</u>	<u>\$80,449</u>	<u>\$1,240,000</u>	<u>\$813,486</u>	<u>\$6,367,062</u>

See accompanying notes to the basic financial statements

Plain Township
Stark County
Reconciliation of Total Governmental
Fund Balances to Net Assets of Governmental Activities - Cash Basis
December 31, 2010

Total Governmental Funds	\$6,367,062
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***Amounts reported for governmental activities in the
statement of net assets are different because***

Governmental activities' net assets include the internal service fund's cash and cash equivalents. The proprietary fund's statements include these assets.

154,305

Net Assets of Governmental Activities

<u>\$6,521,367</u>

See accompanying notes to the basic financial statements

Plain Township
Stark County
Statement of Cash Receipts,
Disbursements and Changes in Cash Basis Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General	Road and Bridge Fund	Police District	Fire District	Road District	Capital Equipment Fire Building	Other Governmental Funds	Total Governmental Funds
Receipts								
Property and Other Local Taxes	\$331,897	\$1,160,829	\$1,184,320	\$3,857,314	\$916,444			\$7,450,804
Charges for Services		12,525					\$184,427	196,952
Licenses, Permits and Fees	583,014			725			229,799	813,538
Fines and Forfeitures	33,228							33,228
Intergovernmental	1,200,895	241,496	248,929	792,721	192,681		468,345	3,145,067
Special Assessments	34,214						58,443	92,657
Interest	35,830						58	35,888
Sale of Assets	1,125	8,500		7,362	3,225			20,212
Other	32,157	4,091	281	2,539	220		13,678	52,966
Total Receipts	2,252,360	1,427,441	1,433,530	4,660,661	1,112,570	\$0	954,750	11,841,312
Disbursements								
Current:								
General Government	1,134,669						36,116	1,170,785
Public Safety	80,542		1,477,111	4,370,951			168,917	6,097,521
Public Works	91,302	1,591,304			1,159,580		468,330	3,310,516
Health	245,499							245,499
Conservation-Recreation	69,910						250,742	320,652
Capital Outlay				24,259		10,000	1,812,511	1,846,770
Total Disbursements	1,621,922	1,591,304	1,477,111	4,395,210	1,159,580	10,000	2,736,616	12,991,743
Excess of Receipts Over (Under) Disbursements	630,438	(163,863)	(43,581)	265,451	(47,010)	(10,000)	(1,781,866)	(1,150,431)
Other Financing Sources (Uses)								
Transfers In							371,593	371,593
Transfers Out	(371,593)							(371,593)
Total Other Financing Sources (Uses)	(371,593)	0	0	0	0	0	371,593	0
Change in Fund Balances	258,845	(163,863)	(43,581)	265,451	(47,010)	(10,000)	(1,410,273)	(1,150,431)
Fund Balances Beginning of Year	1,454,453	197,360	113,685	2,150,777	127,459	1,250,000	2,223,759	7,517,493
Fund Balances End of Year	\$1,713,298	\$33,497	\$70,104	\$2,416,228	\$80,449	\$1,240,000	\$813,486	\$6,367,062

See accompanying notes to the basic financial statements

**Plain Township
Stark County**
*Reconciliation of the Statement of Cash Receipts,
Disbursements, and Changes in Cash Fund Balances
of Governmental Funds to the Statement of
Activities - Cash Basis
For the Year Ended December 31, 2010*

Net Change in Fund Balances - Total Governmental Funds (\$1,150,431)

***Amounts reported for governmental activities in the
statement of activities are different because***

Internal service funds charge insurance costs to other funds. The entity-wide statements eliminate governmental fund expenditures and related internal service fund charges. Governmental activities report allocated net internal service fund receipts (disbursements).

82,810

Change in Net Assets of Governmental Activities

(\$1,067,621)

See accompanying notes to the basic financial statements

Plain Township
Stark County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property and Other Local Taxes	\$326,000	\$326,000	\$331,897	\$5,897
Licenses, Permits and Fees	17,550	17,550	15,303	(2,247)
Fines and Forfeitures	30,000	30,000	33,228	3,228
Intergovernmental	444,177	1,173,244	1,200,895	27,651
Special Assessments			34,214	34,214
Cable Franchise Fees	130,000	497,464	567,711	70,247
Gifts and Contributions			983	983
Interest	150,000	150,000	35,830	(114,170)
Sale of Assets			1,125	1,125
Other			31,174	31,174
<i>Total Receipts</i>	1,097,727	2,194,258	2,252,360	58,102
Disbursements				
Current:				
General Government	1,655,407	2,484,102	1,181,564	1,302,538
Public Safety	50,000	133,000	80,542	52,458
Public Works	293,700	260,700	91,302	169,398
Health	245,505	252,241	245,499	6,742
Conservation-Recreation	145,975	147,075	69,910	77,165
<i>Total Disbursements</i>	2,390,587	3,277,118	1,668,817	1,608,301
<i>Excess of Receipts Over (Under) Disbursements</i>	(1,292,860)	(1,082,860)	583,543	1,666,403
Other Financing Sources (Uses)				
Transfers Out	(161,593)	(371,593)	(371,593)	0
<i>Net Change in Fund Balance</i>	(1,454,453)	(1,454,453)	211,950	1,666,403
<i>Fund Balance Beginning of Year</i>	1,397,339	1,397,339	1,397,339	0
Prior Year Encumbrances Appropriated	57,114	57,114	57,114	
<i>Fund Balance End of Year</i>	\$0	\$0	\$1,666,403	\$1,666,403

See accompanying notes to the basic financial statements

**Plain Township
Stark County**

*Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Road & Bridge Fund
For the Year Ended December 31, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Property and Other Local Taxes	\$1,240,000	\$1,240,000	\$1,160,829	(\$79,171)
Charges for Services			12,525	12,525
Intergovernmental	217,143	217,143	241,496	24,353
Sale of Assets			8,500	8,500
Other			4,091	4,091
<i>Total Receipts</i>	<u>1,457,143</u>	<u>1,457,143</u>	<u>1,427,441</u>	<u>(29,702)</u>
Disbursements				
Current:				
Public Works	<u>1,654,503</u>	<u>1,654,503</u>	<u>1,591,557</u>	<u>62,946</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(197,360)</u>	<u>(197,360)</u>	<u>(164,116)</u>	<u>33,244</u>
<i>Fund Balance Beginning of Year</i>	196,558	196,558	196,558	0
Prior Year Encumbrances Appropriated	<u>802</u>	<u>802</u>	<u>802</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$33,244</u>	<u>\$33,244</u>

See accompanying notes to the basic financial statements

**Plain Township
Stark County**

*Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis*

Police District Fund

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property and Other Local Taxes	\$1,231,920	\$1,231,920	\$1,184,320	(\$47,600)
Intergovernmental	218,409	218,409	248,929	30,520
Other			281	281
<i>Total Receipts</i>	<u>1,450,329</u>	<u>1,450,329</u>	<u>1,433,530</u>	<u>(16,799)</u>
Disbursements				
Current:				
Public Safety	<u>1,564,014</u>	<u>1,564,014</u>	<u>1,477,111</u>	<u>86,903</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(113,685)</u>	<u>(113,685)</u>	<u>(43,581)</u>	<u>70,104</u>
<i>Fund Balance Beginning of Year</i>	<u>113,685</u>	<u>113,685</u>	<u>113,685</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$70,104</u></u>	<u><u>\$70,104</u></u>

See accompanying notes to the basic financial statements

Plain Township
Stark County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Fire District Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property and Other Local Taxes	\$4,014,498	\$4,014,498	\$3,857,314	(\$157,184)
Licenses, Permits and Fees			725	725
Intergovernmental	682,373	682,373	792,721	110,348
Other			2,539	2,539
Sale of Asset			7,362	7,362
<i>Total Receipts</i>	<u>4,696,871</u>	<u>4,696,871</u>	<u>4,660,661</u>	<u>(43,572)</u>
Disbursements				
Current:				
Public Safety	4,751,505	4,836,342	4,568,229	268,113
Capital Outlay	2,096,143	2,011,306	24,259	1,987,047
<i>Total Disbursements</i>	<u>6,847,648</u>	<u>6,847,648</u>	<u>4,592,488</u>	<u>2,255,160</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(2,150,777)	(2,150,777)	68,173	2,211,588
<i>Fund Balance Beginning of Year</i>	2,140,525	2,140,525	2,140,525	0
Prior Year Encumbrances Appropriated	10,252	10,252	10,252	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$2,218,950</u>	<u>\$2,211,588</u>

See accompanying notes to the basic financial statements

Stark County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Road District Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property and Other Local Taxes	\$962,622	\$962,622	\$916,444	(\$46,178)
Intergovernmental	184,505	184,505	192,681	8,176
Sale of Assets			3,225	3,225
Other			220	220
<i>Total Receipts</i>	<u>1,147,127</u>	<u>1,147,127</u>	<u>1,112,570</u>	<u>(34,557)</u>
Disbursements				
Current:				
Public Works	1,274,586	1,274,586	1,159,580	115,006
<i>Excess of Receipts Over (Under) Disbursements</i>	(127,459)	(127,459)	(47,010)	80,449
<i>Fund Balance Beginning of Year</i>	127,259	127,259	127,259	0
Prior Year Encumbrances Appropriated	200	200	200	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$80,449</u>	<u>\$80,449</u>

See accompanying notes to the basic financial statements

Plain Township
Stark County
Statement of Fund Net Assets - Cash Basis
Internal Service Fund
December 31, 2010

	<u>Governmental Activity Internal Service</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$154,305</u>
<i>Total Assets</i>	<u><u>\$154,305</u></u>
Net Assets	
Unrestricted	<u>\$154,305</u>
<i>Total Net Assets</i>	<u><u>\$154,305</u></u>

See accompanying notes to the basic financial statements

Plain Township
Stark County
Statement of Cash Receipts,
Disbursements and Changes in Fund Net Assets - Cash Basis
Internal Service Fund
For the Year Ended December 31, 2010

	Governmental Activities
	Internal Service
Operating Receipts	
Charges for Services	\$1,081,321
Other	358,386
	1,439,707
<i>Total Operating Receipts</i>	<i>1,439,707</i>
Operating Disbursements	
Claims and Administrative Fees	1,356,898
	82,810
<i>Operating Income</i>	<i>82,810</i>
<i>Net Assets Beginning of Year</i>	<i>71,495</i>
<i>Net Assets End of Year</i>	<i>\$154,305</i>

See accompanying notes to the basic financial statements

Plain Township
Stark County
Statement of Fiduciary Net Assets - Cash Basis
Fiduciary Fund
December 31, 2010

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$55,838</u>
<i>Total Assets</i>	<u><u>\$55,838</u></u>
Net Assets	
Unrestricted	<u><u>\$55,838</u></u>

See accompanying notes to the basic financial statements

Plain Township
Stark County
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 1 – Reporting Entity

Plain Township, Stark County, Ohio, (the Township) is a body politic and corporate established in 1809 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 also has an elected Fiscal Officer.

A reporting entity is comprised of the primary government, component units and other organizations that were included to ensure that the financial statements are not misleading.

A. Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The Township provides general government services, maintenance of Township roads and bridges, fire protection, emergency medical services, zoning, several parks and cemetery maintenance. The Township contracts with the Stark County Sheriff for police protection.

B. Component Units

Component units are legally separate organizations for which the Township is financially accountable. The Township is financially accountable for an organization if the Township appoints a voting majority of the organization's governing board and (1) the Township is able to significantly influence the programs or services performed or provided by the organization; or (2) the Township is legally entitled to or can otherwise access the organization's resources; the Township is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization; or the Township is obligated for the debt of the organization. The Township is also financially accountable for any organizations that are fiscally dependent on the Township in that the Township approves their budget, the issuance of their debt or the levying of their taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Township, are accessible to the Township and are significant in amount to the Township.

The Township has no component units.

C. Joint Ventures, Jointly Governed Organizations and Public Entity Risk Pools

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool for the Township's property and casualty insurance.

Management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 – Summary of Significant Accounting Policies

As discussed further in Note 2 C, these financial statements are presented on a cash basis of accounting. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. In the government-wide financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. The following are the more significant of the Township's accounting policies.

Plain Township
Stark County
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 2 – Summary of Significant Accounting Policies (continued)

A. Basis of Presentation

The Township's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" receipts and disbursements. The statements usually distinguish between those activities of the Township that are governmental and those that are considered business-type. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Township does not have business-type activities.

The statement of net assets presents the cash and investment balances of the governmental activities of the Township at year end. The statement of activities compares disbursements with program receipts for each of the Township's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Township is responsible. Program receipts include charges paid by the recipient of the program's goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program and receipts of interest earned on grants that is required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the Township's general receipts.

Fund Financial Statements

During the year, the Township segregates transactions related to certain Township functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Proprietary fund statements distinguish operating transactions from nonoperating transactions. Operating receipts generally result from exchange transactions such as charges for services directly relating to the funds' principal services. Operating disbursements include costs of sales and services and administrative costs. The proprietary fund statements report all other receipts and disbursements as nonoperating.

B. Fund Accounting

The Township uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are used to segregate resources that are restricted as to use. The funds of the Township are divided into three categories, governmental, proprietary and fiduciary.

**Plain Township
Stark County**
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 2 – Summary of Significant Accounting Policies (continued)

Governmental Funds

The Township classifies funds financed primarily from taxes, intergovernmental receipts (e.g. grants), and other nonexchange transactions as governmental funds. The Township's major governmental funds are the General Fund, Road and Bridge Fund, Police District Fund, Fire District Fund, Road District Fund, and Capital Equipment Fire District Building Fund. The General Fund is used to account for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio. The Township has the following additional major governmental funds:

Road and Bridge Fund - This fund receives non-voted millage and permit fees for constructing, maintaining and repairing of Township roads and bridges.

Fire District Fund – This fund receives voted millage, donations and fees to provide and maintain fire fighting equipment, buildings, sites and services for operation of the Township Fire Department.

Police District Fund – This fund receives millage from voted tax levies to provide security for persons and property located within the Township.

Road District Fund – This fund receives voted millage to provide for constructing, maintaining and repairing Township roads.

Capital Equipment Fire District Building Fund – This fund receives transfers from the Fire District Fund for the purpose of acquiring, constructing or improving new buildings and equipment.

The other governmental funds of the Township account for grants and other resources whose use is restricted to a particular purpose.

Proprietary Funds

The Township classifies funds financed primarily from user charges for goods or services as proprietary. The Township's proprietary fund is classified as internal service.

Internal Service Fund - Internal service funds account for services provided by one department of the Township to another on a cost-reimbursement basis. The Township's internal service fund accounts for a self-insurance program for employee health, vision, prescription drug and dental benefits.

Fiduciary Funds

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township's agency fund accounts for deposits held as rental deposits and for fire loss proceeds that will be refunded.

C. Basis of Accounting

The Township's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Township's financial records and reported in the financial statements when cash is received rather than when earned and disbursements

Plain Township
Stark County
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 2 – Summary of Significant Accounting Policies (continued)

are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Township are described in the appropriate section in this note.

As a result of the use of the cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

D. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Township may appropriate.

The appropriations ordinance is the Township's authorization to spend resources and sets limits on disbursements plus encumbrances at the level of control selected by the Township. The legal level of control has been established at the fund, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Township Fiscal Officer. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificated of estimated resources in effect at the time final appropriations were passed by the Township.

The appropriations ordinance is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation ordinance for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Township during the year.

E. Cash and Investments

To improve cash management, cash received by the Township is pooled and invested. Individual fund integrity is maintained through Township records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Investments in certificates of deposit are reported at cost and are presented on the financial statements as cash equivalents.

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 negative receipts, respectively.

During the year 2010, the Township invested in nonnegotiable certificates of deposit, a sweep investment account, and STAR Ohio. The nonnegotiable certificates of deposit are reported at cost. The Township's sweep investment account is recorded at the amount reported by JP Morgan Chase Bank on December 31st of each year.

Plain Township
Stark County
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 2 – Summary of Significant Accounting Policies (continued)

STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2010.

Interest earnings are allocated to Township funds according to State statutes, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund during 2010 was \$35,830 which includes \$26,388 assigned from other Township funds.

F. Restricted Assets

Cash, cash equivalents and investments are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation.

G. Inventory and Prepaid Items

The Township reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

H. Capital Assets

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

I. Interfund Receivables/Payables

The Township reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

J. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's cash basis of accounting.

K. Employer Contributions to Cost-Sharing Pension Plans

The Township recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for postretirement health care benefits.

L. Long-Term Obligations

The Township's cash basis financial statements do not report liabilities for bonds or other long-term obligations. Proceeds of debt are reported when the cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure are reported at inception. Lease payments are reported when paid.

**Plain Township
Stark County**
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 2 – Summary of Significant Accounting Policies (continued)

M. Net Assets

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Township's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net assets are available.

N. Fund Balance Reserves

The Township reserves any portion of fund balances which is not available for appropriation or which is legally segregated for a specific future use. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances.

O. Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements. See Note 11.

Note 3 – Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the General Fund, Road and Bridge Fund, Police District Fund, Fire District Fund and Road District Fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The differences between the budgetary basis and the cash basis are outstanding year end encumbrances are treated as disbursements (budgetary basis) rather than as a reservation of fund balance (cash basis). The encumbrances outstanding at year end are shown in the following table.

<u>Encumbrances</u>	<u>2010</u>
General Fund	\$ 46,895
Road and Bridge Fund	253
Fire District Fund	197,278

Plain Township
Stark County
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 4 – Deposits and Investments

Monies held by the Township are classified by State statute into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the Township treasury. Active monies must be maintained either as cash in the Township treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Trustees have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Interim monies held by the Township can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio).

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Township, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions.

Plain Township
Stark County
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 4 – Deposits and Investments (continued)

Deposits

Custodial credit risk is the risk that in the event of bank failure, the Township will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end 2010, \$1,882,757 of the Township's bank balance of \$2,189,924 was exposed to custodial credit risk because those deposits were uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Township's name.

The Township has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the Township or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments

As of December 31, the Township had the following investments

<u>Investment Type</u>	<u>Carrying Value</u>
Sweep Repurchase Agreement	\$ 866,390
STAR Ohio	<u>3,710,424</u>
Total Investments	<u>\$4,576,814</u>

These investments mature in less than one year.

Interest rate risk arises because the fair value of investments changes as interest rates change. The Township's investment policy addresses interest rate risk by requiring that the Township's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, thereby avoiding that need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short-term investments.

STAR Ohio carries a rating of AAA by Standard and Poor's. The Township's investment policy is limited to requiring compliance with state statutes. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

Plain Township
Stark County
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 4 – Deposits and Investments (continued)

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Township has no investment policy dealing with investment custodial risk beyond the requirements in ORC 135.14(M)(2) which states, "Payment for investments shall be made only upon the delivery of securities representing such investments to the treasurer, investing authority, or qualified trustee. If the securities transferred are not represented by a certificate, payment shall be made only upon receipt of confirmation of transfer from the custodian by the treasurer, governing board, or qualified trustee."

Note 5 – Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the Township. Property tax receipts received in 2010 for real and public utility property taxes represent collections of the 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) are for 2010 taxes.

2010 real property taxes are levied after October 1, 2010 on the assessed values as of January 1, 2010, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2010 public utility property taxes which became a lien on December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2009 is zero.

The full tax rate for all Township operations for the year ended December 31, 2010, was \$12.45 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which property tax receipts were based are as follows:

Real Property:	
Residential/Agricultural	\$600,180,430
Commercial/Industrial/Mineral	103,246,860
Tangible Personal Property:	
Public Utility	<u>15,303,640</u>
Total Assessed Value	<u>\$718,730,930</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Township. The County Auditor periodically remits to the Township its portion of the taxes collected.

**Plain Township
Stark County**
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 6 – Risk Management

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

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

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of OTARMA and provides underwriting, claims, loss control, risk management, and reinsurance services for OTARMA. OTARMA is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides OTARMA with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2010, OTARMA retained \$350,000 for casualty claims and \$150,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2010 and 2009.

	<u>2010</u>	<u>2009</u>
Assets	\$35,855,252	\$38,982,088
Liabilities	<u>(10,664,724)</u>	<u>(12,880,766)</u>
Net Assets	<u>\$25,190,528</u>	<u>\$26,101,322</u>

At December 31, 2010 and 2009, respectively, the liabilities above include approximately \$9.9 and \$12.0 million of estimated incurred claims payable. The assets above also include approximately \$9.5 and \$11.5 million of unpaid claims to be billed to approximately 940 member governments in the future, as of December 31, 2010 and 2009, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2010, the Township's share of these unpaid claims collectible in future years is approximately \$51,000.

**Plain Township
Stark County**
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 6 – Risk Management (continued)

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

Contributions to OTARMA

<u>2010</u>	<u>2009</u>
\$68,247	\$56,683

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

The Township pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The System administers and pays all claims.

The Township is self insured through Benefit Services, a division of Medical Mutual Services for health insurance coverage that includes prescriptions, dental and vision. The Self Insurance Fund pays covered claims to service providers and recovers these costs from charges to other funds based on an actuarial method or historical cost information and adjusted over a reasonable period of time so the internal service fund receipts and disbursements are approximately equal.

Note 7 – Defined Benefit Pension Plan

A. Ohio Public Employees Retirement System

Plan Description - The Township participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

**Plain Township
Stark County**
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 7 – Defined Benefit Pension Plan (continued)

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent. For the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2010, member and employer contribution rates were consistent across all three plans.

The Township's contribution rate for 2010 was 14 percent, except for those plan members in law enforcement or public safety, for whom the Township's contribution rate was 17.87 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contribution rates are actuarially determined.

The Township's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2010, 2009 and 2008 were \$301,621; \$283,994 and \$264,475 respectively. The full amount has been contributed for 2010, 2009 and 2008. No payments were made to the member directed plan.

B. Ohio Police and Fire Pension Fund

Plan Description - The Township contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing multiple-employer defined benefit pension plan. OP&F provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy - Plan members are required to contribute 10 percent of their annual covered salary, while the Township is required to contribute 24 percent for firefighters. Contributions are established by State statute.

The OP&F Pension Fund is authorized by the Ohio Revised Code to allocate a portion of the employer contributions to retiree health care benefits. The portion of employer contributions used to fund pension benefits was 17.25 percent of covered payroll for firefighters. The Township's contributions to the Fund for firefighters were \$551,297 for the year ended December 31, 2010; \$537,622 for the year ended December 31, 2009 and \$525,828 for the year ended December 31, 2008. The full amount has been contributed for 2010, 2009 and 2008.

Note 8 - Postemployment Benefits

A. Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

**Plain Township
Stark County**
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 8 - Postemployment Benefits (continued)

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The Township's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$109,532, \$119,176, and \$132,238, respectively; 100 percent has been contributed for 2010, 2009 and 2008.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rates increases allowed additional funds to be allocated to the health care plan.

**Plain Township
Stark County**
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 8 - Postemployment Benefits (continued)

B. Ohio Police and Fire Pension Fund

Plan Description - The Township contributes to the Ohio Police and Fire pension Fund (OP&F) sponsored healthcare program, a cost-sharing multiple-employer defined postemployment health care plan administered by OP&F. OP&F provides healthcare benefits including coverage for medical, prescription drugs, dental, vision, Medicare Part B Premium and long term care to retirees, qualifying benefit recipients and their eligible dependents.

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code allows, but does not mandate OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits are codified in Chapter 742 of the Ohio Revised Code.

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the Plan. That report may be obtained by writing to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F defined benefit pension plan. Participating employers are required by Ohio Revised Code to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently 24.0 percent of covered payroll for fire employers. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. One for health care benefits under an IRS Code Section 115 trust and one for Medicare Part B Requirements administrated as an Internal Revenue Code 401(h) account, both of which are within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OP&F Board of Trustees.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree healthcare benefits. For the year ended December 31, 2010 the employer contributions allocated to the healthcare plan was 6.75% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

The OP&F Board of Trustees also is authorized to establish requirements for contributions to the healthcare plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The Township's contributions to OP&F for the years ending December 31, 2010, 2009, and 2008 were \$551,297, \$537,633, and \$525,828, respectively, of which \$155,052, \$151,209, and \$147,758 respectively, was allocated to the healthcare plan. The full amount has been contributed for 2010, 2009, and 2008.

Note 9 - Debt

The Township had no debt in 2010.

Plain Township
Stark County
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 10 – Leases

During 2008 Plain Township Trustees entered into a five year lease agreement with Key Government Finance, Inc. for the purchase of a Vactor Sewer Cleaner at a total cost of \$299,043 with yearly payments of \$64,864 each. Future lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2011	\$ 64,864
2012	<u>64,864</u>
Total	\$129,728

Note 11 – Interfund Transfers

Transfers during 2010 from the General Fund were made as follows: \$60,000 to Fund 2901 – Special Revenue – Diamond Park and \$311,693 to Fund 4904 – Capital Projects – Park Development.

Note 12 – Contingent Liabilities

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Plain Township
Stark County
2600 Easton Street N.E.
Canton, Ohio 44721

To the Board of Trustees:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Plain Township, Stark County, Ohio, (the Township) as of and for the year ended December 31, 2010, which collectively comprise the Township's basic financial statements and have issued our report thereon dated November 15, 2011, wherein we noted the Township uses a comprehensive accounting basis other than generally accepted accounting principles. 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 opining on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-001 described in the accompanying schedule of findings to be a material weakness.

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 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 November 15, 2011.

The Township's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Township's response and accordingly, we express no opinion on it.

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



Dave Yost
Auditor of State

November 15, 2011

PLAIN TOWNSHIP
STARK COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2010

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2010-001

Material Weakness

Although properly recorded in the Township's financial accounting system, during testing of the Township's financial statements, the following issues were noted, and corrections were posted to the financial statements:

- General Government intergovernmental revenues including liquor permit fees, permissive motor vehicle license revenues, and estate tax, totaling \$1,006,519 were misclassified as charges for services rather than operating grants and contributions (\$262,149) or grants and entitlements not restricted to a specific program (\$744,370) on the statement of activities.
- General Government intergovernmental revenues including homestead and rollback and local government monies totaling \$453,857 were misclassified as charges for services, operating grants and contributions, rather than grants and entitlements not restricted to a specific program on the statement of activities.
- Public Works intergovernmental revenues including motor vehicle license and gas tax, totaling \$465,345 were misclassified as charges for services rather than operating grants and contributions on the statement of activities.
- The prior year Internal service fund ending fund balance and the current year activity in the amount of \$82,810 were not reflected on the statement of activities.
- The statement of cash receipts, disbursements and changes in cash balance included intergovernmental revenues in the amount of \$465,345 as taxes rather than intergovernmental revenues in the remaining funds opinion unit.
- Adjustments were made to all budget and actual statements to (1) reflect current year encumbrances as disbursements; (2) reflect the actual current year unencumbered fund balance at the beginning of the year rather than the total fund balance; and, (3) include the prior year encumbrances appropriated.

In order to correct these issues, the Township should:

- Ensure revenues are properly classified on the statement of activities and statement of cash receipts, disbursements and changes in cash basis fund balances.
- Ensure internal service fund is properly reflected at net on the statement of activities.
- Ensure required budgetary presentations are accurately presented.
- Ensure someone other than the preparer reviews the Township's draft report.

These actions would help enhance and ensure the accuracy of the Township's annual financial statements.

Official's Response: Closer attention will be paid to these reports in the future. We have registered for the GASB 54 Training session to be held on December 8, 2011 in New Philadelphia.

PLAIN TOWNSHIP
STARK COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2010

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Financial Reporting	No	Not Corrected

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PLAIN TOWNSHIP

STARK 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
DECEMBER 13, 2011