

PLYMOUTH TOWNSHIP

RICHLAND COUNTY, OHIO

AUDIT REPORT

For the Years Ended December 31, 2009 and 2008

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Mary Taylor, CPA

Auditor of State

Board of Trustees
Plymouth Township
4945 Preston Road
Shelby, Ohio 44875

We have reviewed the *Report of Independent Accountants* of Plymouth Township, Richland County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2008 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 14, 2010

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PLYMOUTH TOWNSHIP
RICHLAND COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2009 and 2008

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Plymouth Township
Richland County
4945 Preston Road
Shelby, Ohio 44875

To the Board of Trustees:

We have audited the accompanying financial statements of Plymouth Township, Richland County, Ohio as and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2009 and 2008. Instead of the combined funds the accompanying financial statements present for 2009 and 2008, the revision requires presenting entity wide statements and also to present larger (i.e. major) funds separately for 2009 and 2008. While the Township does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Township has elected not to reformat its statements. Since the Township does not use GAAP to measure its financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Plymouth Township, Richland County as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the years ended December 31, 2009 and 2008. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2010, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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.

Charles E. Harris & Associates, Inc.
June 11, 2010

**PLYMOUTH TOWNSHIP
 RICHLAND COUNTY, OHIO
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
 FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 2009**

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Permanent	
Cash Receipts:				
Property and Other Local Taxes	\$ 31,264	\$ 166,065	-	\$ 197,329
Intergovernmental	31,247	107,214	-	138,461
Earnings on Investments	1,663	1,652	\$ 6	3,321
Other	3,412	12,299	-	15,711
Total Cash Receipts	67,586	287,230	6	354,822
Cash Disbursements:				
General Government	120,398	-	-	120,398
Public Safety	2,027	15,152	-	17,179
Public Works	-	183,688	-	183,688
Health	25,000	-	-	25,000
Total Cash Disbursements	147,425	198,840	-	346,265
Cash Receipts Over/(Under) Cash Disbursements	(79,839)	88,390	6	8,557
Fund Balance, January 1, 2009	158,389	308,930	1,146	468,465
Fund Balance, December 31, 2009	\$ 78,550	\$ 397,320	\$ 1,152	\$ 477,022

See accompanying Notes to the Financial Statements.

**PLYMOUTH TOWNSHIP
RICHLAND COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2008**

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Permanent	
Cash Receipts:				
Property and Other Local Taxes	\$ 42,636	\$ 163,169	-	\$ 205,805
Intergovernmental	30,890	103,908	-	134,798
Earnings on Investments	7,523	4,092	\$ 14	11,629
Other	2,698	3,528	-	6,226
Total Cash Receipts	83,747	274,697	14	358,458
Cash Disbursements:				
General Government	85,942	-	-	85,942
Public Safety	395	16,500	-	16,895
Public Works	-	287,583	-	287,583
Health	2,000	-	-	2,000
Total Cash Disbursements	88,337	304,083	-	392,420
Cash Receipts Over/(Under) Cash Disbursements	(4,590)	(29,386)	14	(33,962)
Other Financing Receipts/(Disbursements)				
Advances-In	35,000	35,000	-	70,000
Advances-Out	(35,000)	(35,000)	-	(70,000)
Total Other Financing Receipts/(Disbursements)	-	-	-	-
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	(4,590)	(29,386)	14	(33,962)
Fund Balance, January 1, 2008	162,979	338,316	1,132	502,427
Fund Balance, December 31, 2008	\$ 158,389	\$ 308,930	\$ 1,146	\$ 468,465

See accompanying Notes to the Financial Statements.

**PLYMOUTH TOWNSHIP
RICHLAND COUNTY, OHIO
Notes To The Financial Statements
For the Years Ended December 31, 2009 and 2008**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Plymouth Township, Richland County, (the Township) is a body corporate and politic established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township Board of Trustees is composed of three members who are elected by the public. The Township provides general government services, including road and bridge maintenance, cemetery maintenance, fire protection and EMS. The Township contracts with the Village of Plymouth for fire protection services and EMS.

Management believes the financial statements included in this report represent all of the funds of the Township over which the Township has the ability to exercise direct operating control.

B. BASIS OF ACCOUNTING

The Township prepares its financial statements following 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.)

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

C. INVESTMENTS AND INACTIVE FUNDS

The Township maintains cash in an interest-bearing checking account. Also, the Township invests in STAR-Ohio.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements and sales of investments are not recorded as receipts. Gains and losses at the time of the sale are recorded as receipts or disbursements, respectively.

D. FUND ACCOUNTING

The Township maintains its accounting records in accordance with the principles of "Fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity that stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

PLYMOUTH TOWNSHIP
RICHLAND COUNTY, OHIO
Notes To The Financial Statements
For the Years Ended December 31, 2009 and 2008

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

D. **FUND ACCOUNTING – (continued)**

Governmental Fund Types:

General Fund: The general operating fund of the Township. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Funds: To account for the proceeds of specific revenue sources that is restricted to expenditures for specific purposes. The Township had the following significant Special Revenue Funds:

- ***Road & Bridge Fund:*** This fund receives property tax money levied for the funding of the repair of the Township's roads.
- ***Gasoline Tax Fund:*** This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

Permanent Fund: This fund is used to record interest income received on donated monies. Interest only may be used to pay for the general maintenance of Trauger 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 or object level of control and appropriations may not exceed estimated resources. 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.

2. **Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered balances 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 commitments are made. The Township did not encumber all transactions tested during the period.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

PLYMOUTH TOWNSHIP
 RICHLAND COUNTY, OHIO
 Notes To The Financial Statements
 For the Years Ended December 31, 2009 and 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

F. PROPERTY, PLANT AND EQUIPMENT

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

G. ACCUMULATED LEAVE

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2009</u>	<u>2008</u>
Demand Deposits	\$ 477,022	\$ 232,083
STAR-Ohio	-	236,382
Total	<u>\$ 477,022</u>	<u>\$ 468,465</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation; (2) collateralized by securities specifically pledged by the financial institution to the Township or (3) collateralized by the financial institution's public entity deposit pool.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and 2008 is as follows:

<u>2009 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 80,000	\$ 67,586	\$ (12,414)
Special Revenue	282,895	287,230	4,335
Permanent Fund	-	6	6

PLYMOUTH TOWNSHIP
 RICHLAND COUNTY, OHIO
 Notes To The Financial Statements
 For the Years Ended December 31, 2009 and 2008

3. **BUDGETARY ACTIVITY – (continued)**

2009 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 238,389	\$ 147,425	\$ 90,964
Special Revenue	588,223	198,840	389,383
Permanent Fund	-	-	-

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 39,500	\$ 118,747	\$ 79,247
Special Revenue	262,345	309,697	47,352
Permanent Fund	60	14	(46)

2008 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 202,479	\$ 123,337	\$ 79,142
Special Revenue	600,657	339,083	261,574
Permanent Fund	1,192	-	1,192

4. **PROPERTY TAXES**

Real property becomes a lien on January 1 preceding the October 1 date for which the Township Board of Trustees adopts rates. The State Board of Tax Equalization adjusts the rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State and are reflected in the accompanying financial statements as Intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township. Tangible personal property tax is assessed on the property owners, who must file a list of such property to the County by each April 30. The tangible personal property taxes are being phased out through 2009.

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

5. **RETIREMENT SYSTEM**

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

PLYMOUTH TOWNSHIP
 RICHLAND COUNTY, OHIO
 Notes To The Financial Statements
 For the Years Ended December 31, 2009 and 2008

5. **RETIREMENT SYSTEM** – (continued)

Contribution rates are also prescribed by the Ohio Revised Code. For 2008 and 2009, OPERS members contributed 10% of their salaries. Also for both years, the Township contributed an amount equal to 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2009.

6. **RISK MANAGEMENT**

The Township belongs to the Ohio Government Risk Management Plan (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to over 550 Ohio governments ("Members").

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

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

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

Settlement amounts did not exceed insurance coverage for the past three fiscal years. Also, coverages were not reduced from the prior year.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2008 and 2007 (the latest information available):

	<u>2008</u>	<u>2007</u>
Assets	\$10,471,114	\$11,136,455
Liabilities	<u>(5,286,781)</u>	<u>(4,273,553)</u>
Members' Equity	<u>\$ 5,184,333</u>	<u>\$ 6,862,902</u>

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

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

**PLYMOUTH TOWNSHIP
RICHLAND COUNTY, OHIO
Notes To The Financial Statements
For the Years Ended December 31, 2009 and 2008**

7. CONTINGENT LIABILITIES/SUBSEQUENT EVENTS

Management believes there are no pending claims or lawsuits.

8. LEGAL COMPLIANCE

Contrary to Ohio Revised Code Section 5705.36(A)(2), the Township did not request for amended certificate of estimated resources.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

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

Plymouth Township
Richland County
4945 Preston Road
Shelby, Ohio 44875

To the Board of Trustees:

We have audited the financial statements of Plymouth Township, Richland County, Ohio (Township) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated June 11, 2010, wherein we noted the Township followed accounting practices prescribed or permitted by the Auditor of State of Ohio. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls 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 opinions 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.

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 combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented or detected and timely corrected.

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

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 an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-Plymouth-01.

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 noted certain matters that we have reported to management of the Township in a separate letter dated June 11, 2010.

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

Charles E. Harris and Associates, Inc.

June 11, 2010

**PLYMOUTH TOWNSHIP
RICHLAND COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

<p>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE GAGAS</p>
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FINDING NUMBER 2009-Plymouth-01: Noncompliance

Ohio Revised Code Section 5705.36(A)(2) allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources. Ohio Revised Code Section 5705.36(A)(4) requires obtaining a reduced amended certificate if the amount of the deficiency will reduce available resources below the current level of appropriation.

During the audit period, the Township had estimated receipts greater than actual receipts in several funds to an extent by which the shortage of actual compared to estimated receipts reduced the total estimated resources to an amount lower than the appropriations. The funds whose estimated receipts were greater than actual receipts were:

2009:

- General Fund - (\$12,414)
- Special Revenue:
 - Motor Vehicle License Tax - (\$1,895)
 - Fire Levy - (\$261)
 - Ambulance Levy - (\$181)
 - Permissive Sales Tax - (\$6,798)

We recommend that the Township monitor its receipts and request for amended certificates of estimated resources as deemed necessary.

MANAGEMENT RESPONSE:

The Fiscal Officer and Trustees will closely review the budget and make appropriate amendments as deemed necessary.

PLYMOUTH TOWNSHIP
 RICHLAND COUNTY, OHIO
 For the Years Ended December 31, 2009 and 2008

STATUS OF PRIOR YEARS' CITATIONS AND RECOMMENDATIONS

FINDING NUMBER	FUNDING SUMMARY	FULLY CORRECTED?	Not Corrected. Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2007-Plymouth-01	Ohio Rev. Code Section 5705.41(D)- Failure to certify funds	Yes	Finding no longer valid



Mary Taylor, CPA
Auditor of State

PLYMOUTH TOWNSHIP

RICHLAND COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 27, 2010