

**WAYNE TOWNSHIP
CLERMONT COUNTY, OHIO**

**AUDITED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2006 AND 2005**



Mary Taylor, CPA

Auditor of State

Board of Trustees
Wayne Township
P. O. Box 264
Newtownsville, Ohio 45158

We have reviewed the *Independent Auditors' Report* of Wayne Township, Clermont County, prepared by Bastin & Company, LLC, for the audit period January 1, 2005 through December 31, 2006. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

September 18, 2007

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**WAYNE TOWNSHIP
CLERMONT COUNTY, OHIO**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditors' Report	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2006.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types For the Year Ended December 31, 2005.....	4
Notes to the Financial Statements.....	5
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	10
Schedule of Findings	12
Schedule of Prior Audit Findings	13

Bastin & Company, LLC

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

The Honorable Members of the Board of Trustees
Wayne Township
P.O. Box 264
Newtonsville, OH 45158

We have audited the accompanying financial statements of Wayne Township, Clermont County, Ohio, (the Township) as of and for the years ended December 31, 2006 and 2005. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As 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, 2006 and 2005. Instead of the combined funds the accompanying financial statements present for 2006 and 2005, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2006 and 2005. 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, governmental units to reformat their statements. The Township has elected not to reformat its statements. Since the Township does not use GAAP to measure 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, 2006 and 2005 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, 2006 and 2005, or their changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

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, 2006 and 2005. 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 22, 2007 on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

A handwritten signature in cursive script that reads "Bastin & Company, L L C". The signature is written in black ink on a light-colored background.

Cincinnati, Ohio
June 22, 2007

**WAYNE TOWNSHIP
CLERMONT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Property Taxes	\$ 63,603	\$ 504,880	\$ 568,483
Intergovernmental Revenues	135,807	258,520	394,327
Charges for Services	-	76,212	76,212
Fines, Licenses and Permits	26,025	30,783	56,808
Earnings on Investments	16,633	630	17,263
Miscellaneous	8,893	67,955	76,848
	<u>250,961</u>	<u>938,980</u>	<u>1,189,941</u>
Cash Disbursements:			
Current:			
General Government	134,163	98,868	233,031
Public Safety	-	521,683	521,683
Public Works	-	237,094	237,094
Public Health Services	206	8,964	9,170
Capital Outlay	27,988	328,625	356,613
Debt Service:			
Principal	-	19,379	19,379
Interest and Fiscal Charges	-	1,062	1,062
	<u>162,357</u>	<u>1,215,675</u>	<u>1,378,032</u>
Total Receipts Over (Under) Disbursements	<u>88,604</u>	<u>(276,695)</u>	<u>(188,091)</u>
Other Financing Receipts (Disbursements):			
Proceeds from Loans	-	40,000	40,000
Sale of Assets	21,655	-	21,655
Transfers-In	-	53,500	53,500
Transfers-Out	(53,500)	-	(53,500)
	<u>(31,845)</u>	<u>93,500</u>	<u>61,655</u>
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	56,759	(183,195)	(126,436)
Fund Cash Balances, January 1	<u>93,763</u>	<u>647,692</u>	<u>741,455</u>
Fund Cash Balances, December 31	<u>\$ 150,522</u>	<u>\$ 464,497</u>	<u>\$ 615,019</u>

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

**WAYNE TOWNSHIP
CLERMONT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Taxes	\$ 56,416	\$ 492,049	\$ 548,465
Intergovernmental Revenues	101,154	172,542	273,696
Charges for Services	-	71,501	71,501
Fines, Licenses and Permits	25,505	36,700	62,205
Earnings on Investments	10,538	6,138	16,676
Miscellaneous	5,417	46,475	51,892
	<u>199,030</u>	<u>825,405</u>	<u>1,024,435</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
General Government	143,274	93,502	236,776
Public Safety	-	374,528	374,528
Public Works	-	33,369	33,369
Public Health Services	-	5,255	5,255
Capital Outlay	396	90,739	91,135
Debt Service:			
Principal	-	23,659	23,659
Interest and Fiscal Charges	-	1,506	1,506
	<u>143,670</u>	<u>622,558</u>	<u>766,228</u>
Total Cash Disbursements			
Total Receipts Over Disbursements	<u>55,360</u>	<u>202,847</u>	<u>258,207</u>
Fund Cash Balances, January 1	<u>38,403</u>	<u>444,845</u>	<u>483,248</u>
Fund Cash Balances, December 31	<u>\$ 93,763</u>	<u>\$ 647,692</u>	<u>\$ 741,455</u>

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

**WAYNE TOWNSHIP
CLERMONT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006 and 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Wayne Township, Clermont County, Ohio, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected, three-member Board of Trustees. The Township provides road and bridge maintenance, cemetery maintenance, police and fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash and Investments

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

D. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Fire District Fund - This fund receives local taxes to provide fire protection for the Township.

Police District Fund - This fund provides for police protection for the Township. Transfers from the General Fund and other charges were used to support these services.

**WAYNE TOWNSHIP
CLERMONT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006 and 2005
(continued)**

EMS Services Fund - This fund provides for EMS services and records the charges related to those services.

Road Bridge Fund - This fund receives local taxes to provide for road and bridge improvements.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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. The Council 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 cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

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

A summary of 2006 and 2005 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

The Township records disbursements for acquisitions of property, plant and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

H. Total Columns on Financial Statements

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund type eliminations have not been made in the aggregation of this data.

**WAYNE TOWNSHIP
CLERMONT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006 and 2005
(continued)**

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:

	2006	2005
Demand deposits	\$407,208	\$434,617
Certificates of deposit	<u>207,811</u>	<u>306,838</u>
Total deposits	<u>\$615,019</u>	<u>\$741,455</u>

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 and 2005 follows:

2006 Budgeted vs. Actual Receipts			
	Budgeted	Actual	
Fund Type	Receipts	Receipts	Variance
General	\$ 259,726	\$ 272,616	\$ 12,890
Special Revenue	<u>1,056,037</u>	<u>1,032,480</u>	<u>(23,557)</u>
Total	<u>\$ 1,315,763</u>	<u>\$ 1,305,096</u>	<u>\$ (10,667)</u>

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
	Appropriation	Budgetary	
Fund Type	Authority	Expenditures	Variance
General	\$ 241,070	\$ 215,857	\$ 25,213
Special Revenue	<u>1,148,863</u>	<u>1,215,675</u>	<u>(66,812)</u>
Total	<u>\$ 1,389,933</u>	<u>\$ 1,431,532</u>	<u>\$ (41,599)</u>

2005 Budgeted vs. Actual Receipts			
	Budgeted	Actual	
Fund Type	Receipts	Receipts	Variance
General	\$ 223,693	\$ 199,030	\$ (24,663)
Special Revenue	<u>821,343</u>	<u>825,405</u>	<u>4,062</u>
Total	<u>\$ 1,045,036</u>	<u>\$ 1,024,435</u>	<u>\$ (20,601)</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
	Appropriation	Budgetary	
Fund Type	Authority	Expenditures	Variance
General	\$ 208,913	\$ 143,670	\$ 65,243
Special Revenue	<u>1,103,653</u>	<u>662,558</u>	<u>441,095</u>
Total	<u>\$ 1,312,566</u>	<u>\$ 806,228</u>	<u>\$ 506,338</u>

**WAYNE TOWNSHIP
CLERMONT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006 and 2005
(continued)**

Contrary to Ohio Law, appropriations exceeded total estimated resources available in the following funds during 2005 & 2006:

Fund	Estimated Resources	Appropriations	Variance
2006:			
Police District	\$45,210	\$51,243	(\$6,033)
2005:			
Fire District	604,393	645,296	(40,903)
Special Levy	62,559	67,204	(4,645)

In addition, budgetary expenditures exceeded appropriation authority in the following funds for the year ended December 31, 2006:

Fund	Appropriations	Expenditures	Variance
Road and Bridge	\$129,694	\$158,981	(\$29,287)
Cemetery	35,180	43,092	(7,912)
Woodville District Cemetery	900	960	(60)
Police District	51,243	51,630	(387)
Fire District	540,317	628,779	(88,462)

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Township Council adopts tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays the Township amounts equaling these deductions. The Township includes these with 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 by the property owners, who must file a list of such property to the County by each April 30.

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

5. RETIREMENT SYSTEMS

The Township's law enforcement officers and firefighters belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost sharing, multiple-employer plans. The Ohio Revised Code prescribes the plans' retirement benefits including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, OP&F participants contributed 10 percent of their wages. The Township contributed an amount equal to 19.5 percent of police participant and 24 percent of fire participant wages. For 2006 and 2005, OPERS' members

**WAYNE TOWNSHIP
CLERMONT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006 and 2005
(continued)**

contributed 9 and 8.5 percent, respectively, of their gross wages. The Township contributed an amount equal to 13.70 and 13.55 percent, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2006.

6. DEBT

Debt outstanding at December 31, 2006 was as follows:

	Principal	Interest Rate
National Bank & Trust Comercial Loan	\$ 40,000	6.15%
Total	\$ 40,000	

The National Bank & Trust Loan was for the purpose of purchasing a backhoe. The loan amount was \$40,000 dated June 5, 2006, and bears an interest rate of 6.15 percent, with annual payments of principal and interest due beginning June 5, 2007. The final payment is due June 5, 2010.

The amortization of the above remaining debt, including interest, is scheduled as follows:

Year ending December 31:	National Bank & Trust
2007	\$ 11,607
2008	11,607
2009	11,607
2010	11,503
Total	\$46,324

During 2005 and 2006, the Township retired all bank loans outstanding as of December 31, 2004, totaling \$43,038. These loans related to the prior year purchases of cemetery land and a dump truck.

7. RISK MANAGEMENT

The Township has obtained commercial insurance through Mariemont Insurance Company for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Public official's liability;
- Inland marine;
- Law enforcement;
- Crime;
- Boiler and machinery; and
- Umbrella;

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

Bastin & Company, LLC

Certified Public Accountants

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

The Honorable Members of the Board of Trustees
Wayne Township
P.O. Box 264
Newtownsville, OH 45158

We have audited the financial statements of the Wayne Township, Clermont County, Ohio (the Township) as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated June 22, 2007 wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 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 auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Township's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Township's financial statements that is more than inconsequential will not be prevented or detected by the Township's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Township's internal control.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2006-01 and 2006-02.

This report is intended solely for the information and use of the management and Township Council, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Bastin & Company, LLC". The signature is written in black ink on a light-colored background.

Cincinnati, Ohio
June 22, 2007

**WAYNE TOWNSHIP
CLERMONT COUNTY
SCHEDULE OF FINDINGS
December 31, 2006 and 2005**

FINDING NUMBER 2006-01

Noncompliance Citation

Ohio Rev. Code, Section 5705.39, states that the total appropriations from each fund should not exceed the total of estimated resources available (cash available at the beginning of the year plus estimated receipts for the year).

Appropriations exceeded estimated resources in the following funds during 2006 and 2005:

Fund	Estimated Resources	Appropriations	Variance
2006:			
Police District	\$45,210	\$51,243	(\$6,033)
2005:			
Fire District	604,393	645,296	(40,903)
Special Levy	62,559	67,204	(4,645)

Township's Response

The Township will more accurately monitor its compliance with the ORC in the future to ensure that appropriations are within total estimated resources available.

FINDING NUMBER 2006-02

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) states that, "no subdivision or taxing unit is to expend money unless it has been appropriated". The following Township funds had expenditures which exceeded appropriations during 2006:

Fund	Appropriations	Expenditures	Variance
Road and Bridge	\$129,694	\$158,981	(\$29,287)
Cemetery	35,180	43,092	(7,912)
Woodville District Cemetery	900	960	(60)
Police District	51,243	51,630	(387)
Fire District	540,317	628,779	(88,462)

Township's Response

The Township will more accurately monitor its compliance with the ORC in the future to ensure that expenditures are within amounts appropriated.

**WAYNE TOWNSHIP
CLERMONT COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Status Explanation:
2004-001	Expenditures exceeded appropriations noncompliance citation ORC section 5705.41	No	Condition existed during current audit period, reissued as finding 2006-02



Mary Taylor, CPA
Auditor of State

WAYNE TOWNSHIP

CLERMONT 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
OCTOBER 2, 2007**