

**WAYNE TOWNSHIP  
CLERMONT COUNTY, OHIO**

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED  
DECEMBER 31, 2008 AND 2007**





# 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, 2007 through December 31, 2008. 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

June 17, 2009

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**WAYNE TOWNSHIP  
CLERMONT COUNTY, OHIO**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
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, 2008.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types For the Year Ended December 31, 2007.....	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> .....	11
Schedule of Findings .....	13
Schedule of Prior Audit Findings .....	14

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# Bastin & Company, LLC

*Certified Public Accountants*

## **INDEPENDENT AUDITORS' REPORT**

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, 2008 and 2007. 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, 2008 and 2007. Instead of the combined funds the accompanying financial statements present for 2008 and 2007, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2008 and 2007. 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, Townships to reformat their statements. The Township has elected not to reformat its statements. Since this 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, 2008 and 2007 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, 2008 and 2007, 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 of the Township as of December 31, 2008 and 2007, 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, 2008 and 2007. 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 3, 2009, 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 3, 2009



**WAYNE TOWNSHIP  
CLERMONT 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		Totals
	General	Special Revenue	(Memorandum Only)
<i>Cash Receipts:</i>			
Property and Local Taxes	\$ 80,477	\$ 573,905	\$ 654,382
Intergovernmental Revenues	73,021	118,034	191,055
Charges for Services	-	87,562	87,562
Fines, Licenses and Permits	28,281	28,450	56,731
Earnings on Investments	14,129	421	14,550
Miscellaneous	6,915	16,632	23,547
<b>Total Cash Receipts</b>	<b>202,823</b>	<b>825,004</b>	<b>1,027,827</b>
<i>Cash Disbursements:</i>			
Current:			
Public Safety	-	532,488	532,488
Public Works	-	154,307	154,307
Public Health Services	-	14,543	14,543
General Government	157,114	94,138	251,252
Capital Outlay	1,140	5,163	6,303
Debt Service:			
Redemption of Principal	-	9,710	9,710
Interest and Fiscal Charges	-	1,897	1,897
<b>Total Cash Disbursements</b>	<b>158,254</b>	<b>812,246</b>	<b>970,500</b>
Receipts Over (Under) Disbursements	44,569	12,758	57,327
<i>Other Financing Receipts (Disbursements):</i>			
Transfers-In	-	25,750	25,750
Transfers-Out	(25,750)	-	(25,750)
<b>Total Other Financing Receipts (Disbursements)</b>	<b>(25,750)</b>	<b>25,750</b>	<b>-</b>
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	18,819	38,508	57,327
Fund Cash Balances, January 1, 2008	265,271	492,877	758,148
Fund Cash Balances, December 31, 2008	<u>\$ 284,090</u>	<u>\$ 531,385</u>	<u>\$ 815,475</u>

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

**WAYNE TOWNSHIP  
CLERMONT 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, 2007**

	Governmental Fund Types		Totals
	General	Special Revenue	(Memorandum Only)
<i>Cash Receipts:</i>			
Property and Local Taxes	\$ 66,888	\$ 551,529	\$ 618,417
Intergovernmental Revenues	179,224	202,984	382,208
Charges for Services	-	95,806	95,806
Fines, Licenses and Permits	27,859	35,167	63,026
Earnings on Investments	22,571	549	23,120
Miscellaneous	11,986	39,513	51,499
<b>Total Cash Receipts</b>	<b>308,528</b>	<b>925,548</b>	<b>1,234,076</b>
<i>Cash Disbursements:</i>			
Current:			
Public Safety	-	548,423	548,423
Public Works	-	245,112	245,112
Public Health Services	-	8,956	8,956
General Government	155,723	84,450	240,173
Capital Outlay	3,056	33,620	36,676
Debt Service:			
Redemption of Principal	-	9,147	9,147
Interest and Fiscal Charges	-	2,460	2,460
<b>Total Cash Disbursements</b>	<b>158,779</b>	<b>932,168</b>	<b>1,090,947</b>
Receipts Over (Under) Disbursements	149,749	(6,620)	143,129
<i>Other Financing Receipts (Disbursements):</i>			
Transfers-In	-	35,000	35,000
Transfers-Out	(35,000)	-	(35,000)
<b>Total Other Financing Receipts (Disbursements)</b>	<b>(35,000)</b>	<b>35,000</b>	<b>-</b>
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	114,749	28,380	143,129
Fund Cash Balances, January 1, 2007	150,522	464,497	615,019
Fund Cash Balances, December 31, 2007	<u>\$ 265,271</u>	<u>\$ 492,877</u>	<u>\$ 758,148</u>

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

**WAYNE TOWNSHIP  
CLERMONT COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2008 and 2007**

**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:

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

**WAYNE TOWNSHIP**  
**CLERMONT COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2008 and 2007**  
**(continued)**

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

*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 2008 and 2007 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, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2008 and 2007  
(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:

	2008	2007
Demand deposits	\$585,445	\$535,393
Certificates of deposit	230,030	222,755
Total deposits	\$815,475	\$758,148

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, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 210,941	\$ 202,823	\$(8,118)
Special Revenue	842,390	850,754	8,364
Total	\$1,053,331	\$1,053,577	\$ 246

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 475,525	\$ 184,004	\$ 291,521
Special Revenue	988,279	812,246	176,033
Total	\$ 1,463,804	\$ 996,250	\$ 467,554

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 308,241	\$ 308,528	\$ 287
Special Revenue	963,400	960,548	(2,852)
Total	\$1,271,641	\$1,269,076	\$(2,565)

**WAYNE TOWNSHIP  
CLERMONT COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2008 and 2007  
(continued)**

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 318,797	\$ 193,779	\$ 125,018
Special Revenue	1,089,661	932,168	157,493
Total	\$ 1,408,458	\$ 1,125,947	\$ 282,511

**4. COMPLIANCE**

Ohio Revised Code Section 5705.39 prohibits appropriations in excess of estimated resources. The following fund had appropriations that exceeded estimated resources:

Fund	Estimated Resources	Appropriations	Variance
2007:			
Motor Vehicle License Tax Fund	\$22,600	\$23,800	(\$1,200)
Police District Fund	48,560	82,000	(33,440)
Zoning Fund	16,679	17,500	(821)
2008:			
Zoning	19,983	22,000	(2,017)
Miscellaneous Special Revenue Fund	-	3,794	(3,794)

Ohio Revised Code Section 5705.41(B) states that, “no subdivision or taxing unit is to expend money unless it has been appropriated”. The following fund had expenditures that exceeded appropriations for 2008:

Fund	Appropriations	Expenditures	Variance
Police District Fund	\$1,000	\$10,833	(\$9,833)

**5. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Township Trustees 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.

**WAYNE TOWNSHIP  
CLERMONT COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2008 and 2007  
(continued)**

**6. 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 2008 and 2007, OP&F participants contributed 10 percent of their wages. The Township contributed an amount equal to 19.5 percent of police participant wages. For 2008 and 2007, OPERS' members contributed 10 and 9.5 percent, respectively, of their gross wages. The Township contributed an amount equal to 14.00 and 13.85 percent, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2008

**7. DEBT**

Debt outstanding at December 31, 2008 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
National Bank & Trust Commercial Loan	\$ 21,143	6.15%
Total	\$ 21,143	

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:

<u>Year ending December 31:</u>	<u>National Bank &amp; Trust</u>
2009	\$ 11,607
2010	11,502
Total	\$ 23,109

**8. TRANSFERS**

During 2008 and 2007, the Township transferred \$25,700 and \$35,000, respectively from the General Fund to support activities in various Special Revenue Funds as follow:

<u>Fund</u>	<u>Amount</u>
2008:	
Cemetery Fund #1 Fund	\$ 250
Police Fund	15,500
Zoning Fund	10,500
2007:	
Police Fund	35,000

**WAYNE TOWNSHIP  
CLERMONT COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2008 and 2007  
(continued)**

**9. 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 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, 2008 and 2007, and have issued our report thereon dated June 3, 2009, wherein we noted the Township prepared its financial statements using 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 its applicable accounting basis, 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 grant agreements, 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 that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2008-01 and 2008-02.

We noted certain matters that we have reported to management of the Township in a separate letter dated June 3, 2009.

The Township's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Township's responses and, accordingly, express no opinion on them.

This report is intended solely for the information and use of the management and Township Trustees, 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, L L C". The signature is written in black ink on a light-colored background.

Cincinnati, Ohio  
June 3, 2009

**WAYNE TOWNSHIP  
CLERMONT COUNTY, OHIO  
SCHEDULE OF FINDINGS  
DECEMBER 31, 2008 AND 2007**

**FINDING NUMBER 2008-01**

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 2007 and 2008:

Fund	Estimated Resources	Appropriations	Variance
2007:			
Motor Vehicle License Tax Fund	\$22,600	\$23,800	(\$1,200)
Police District Fund	48,560	82,000	(33,440)
Zoning Fund	16,679	17,500	(821)
2008:			
Zoning	19,983	22,000	(2,017)
Miscellaneous Special Revenue Fund	-	3,794	(3,794)

**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. The Police District Fund's appropriation was based on a full year budget and not properly reduced to reflect the actual mid-year closure of the police department.

**FINDING NUMBER 2008-02**

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 fund had expenditures which exceeded appropriations during 2008:

Fund	Appropriations	Expenditures	Variance
Police District Fund	\$1,000	\$10,833	(\$9,833)

**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, OHIO  
SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Status Explanation:
2006-001	Appropriations exceeded estimated resources noncompliance citation ORC section 5705.39	No	Condition existed during current audit period, reissued as finding 2008-01
2006-002	Expenditures exceeded appropriations noncompliance citation ORC section 5705.41	No	Condition existed during current audit period, reissued as finding 2008-02



Mary Taylor, CPA  
Auditor of State

WAYNE TOWNSHIP

CLEMONT 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  
JUNE 30, 2009